

PROGRAMME PROJECT REPORT (PPR)
OF
MASTER OF COMMERCE
CENTRE FOR DISTANCE AND ONLINE EDUCATION
SAMBALPUR UNIVERSITY, ODISHA



ସମ୍ବଲପୁର ବିଶ୍ୱବିଦ୍ୟାଳୟ
Sambalpur University
Accredited With Grade-A by NAAC (Second Cycle)

Jyoti Vihar, Burla, Sambalpur, Odisha-768019

**CENTRE FOR DISTANCE AND ONLINE EDUCATION
SAMBALPUR UNIVERSITY, ODISHA**

I. Programme's Mission & Objectives

(i) Mission:

To impart effective, supportive, accessible and affordable knowledge, skills and education in commerce through both Open and Distance Learning (ODL) & Online (OL) Programmes made to the students and working professionals to help them develop Managerial and Leadership skills to enhance their career prospects. The students will be able to move up their career ladder and/or launch out on an entrepreneurial career.

- To provide value-based quality commerce education with global perspective.
- To help the students identify their potential and encourage them to manage uncertainty and complexity.
- To be a centre of excellence in postgraduate commerce education, research and practice by producing subject proficient and technical competent professionals.
- To grow, expand and diversify the business, trade, industry and commerce.
- To create jobs and generate employment opportunities for the economic growth and sustainable development of the country.

(ii) Objectives:

Students in the M. Com. Degree program shall gain the knowledge and skills necessary for success in these competitive, rapidly changing and understanding the overall intricacies of the risks, uncertainties, issues and challenges related to the business.

The Programme Educational Objectives:

The students of M.Com. Programme would be able to

1. Introduce students to the basic concepts and domains of commerce including Accounting, Economics, Finance, legal, Taxation, Marketing etc.
2. Equip the students with business communication skill, auditing skill, analytical skill, decision making skill etc.
3. Enrich the skill of the students through regular practice of solving problems from financial accounting, cost accounting, management accounting etc., Inculcate entrepreneurial skills Managerial concepts with Leadership skills
4. Help in developing knowledge about emerging national and international markets and latest, updated technologies and strategies.

(iii) Program Outcomes:

The students of M.Com. Programme would be able to

1. Apply knowledge of theories and practices to solve business problems
2. Foster analytical and critical thinking abilities for decision making based on facts.
3. Develop a principle of value-based business ethics with morality and spirituality
4. Design strategies using the appropriate methodology for business development
5. Become an entrepreneur with holistic personality.
6. Enable the learners in making a self-sustained business man, an entrepreneur par excellence, a job provider, a business tycoon by handling risk and uncertainties with self-confidence to go up the ladder with the passage of the time.

II. Relevance of the programme with HEI's Mission and Goals:

University Mission

- Sambalpur University shall strive to educate society for generations by providing transformative education with deep disciplinary knowledge and concern for environment.
- To develop problem solving, leadership and communication skill in student participants to serve the organization of today and tomorrow.
- To aim for the holistic development of the students by giving them value based ethical education with concern for society.
- To foster entrepreneurial skills and mindset in the students by giving lifelong learning to make them responsible citizens.

In order to align with the mission and goals of Sambalpur University, the ODL/OL mode M.Com. Programme is planned to enable students and working professionals gain knowledge in various domains of business and commerce, specialize in a domain of their choice, gain knowledge of not only the skill of accounting but also on skill like entrepreneurial, analytical, forecasting, leadership and decision making.

Course Mission

1. M.Com. degree holders can pursue their career prospects either in Government or private sector, national or international level and profitable or unprofitable organisations.
2. Job opportunities can be found in academics and both product and service-based companies.
3. Opportunities for placement of the M.Com. degree holders are plenty as they undergo domain knowledge in accounting, taxation, law, finance with some project and dissertation work.
4. On the completion of the M.Com. programme, students become eligible to appear NET/ JRF and join Ph.D. programme. They can be employed as academicians/executives in their respective domain area of different organizations as per their qualifications, experience and training
5. To provide required theoretical and practical quality education with necessary infrastructure & facilities to the unreached from far flung places.
6. To develop creative thinking by delivering relevant required inputs to make them experts and professionals in the field.
7. To provide opportunity to all eligible and enthusiastic persons who couldn't pursue their higher education in more economical way.
8. To help in fulfilling the current requirement of society, government and others.
9. To create a conducive learning environment.
10. To provide flexible, technology driven and cost-effective educational delivery system to meet the current requirements of the society

III. Nature of prospective target group of learners:

An M.Com. Degree is an important requirement for professionals to enhance their knowledge of business, to expand their career options and to move up their career ladders. Therefore, this ODL/OL programme has been designed for conventional learners, as well as working professionals and other individuals aspiring to acquire knowledge and academic credentials. Considering that all candidates interested in pursuing a degree may not be able to afford the same through a campus mode for reasons of paucity of time or financial constraints, online delivery is a feasible option to enable them to acquire knowledge and skills. The programme is so designed that the prospective students who

may not be able to afford full time, residential M.Com. provided with high value learning, anytime, anyplace, at one's own pace. However, the prospective target group of learners may be:

1. Freshers as well as in-service learners
2. From both urban as well as rural areas
3. From background of rich, middle and poor section of the society

IV. Appropriateness of programme to be conducted in Open and Distance Learning mode to acquire specific skills and competence:

The launching of M.Com. Programme through open and distance learning mode shall be befitting for those:

1. Who are deprived of getting a seat in regular mode
2. Who are employed/ self-employed but not getting time to attend classes regularly The courses in the programme are delivered through both ODL/OL mode which is a modular unit of e-learning material which is inter-alia self-explanatory, self-contained, self- directed at the learner, and amenable to self-evaluation, and enables the learner to acquire the prescribed level of learning in a course of study and includes contents in the form of a combination of the following e-Learning content, and made available through four-quadrant approach namely,

1. e-Tutorial - faculty led Audio - Video Lectures
2. e-Content (combination of PDF/ epub) Text Materials,
3. Discussion forum for raising of doubts and clarifying the same on real time basis by the Course Coordinators/Course Mentors assigned to students
4. Self- Assessment Quiz, Test and Assignments to reinforce learning. Reference books are also mentioned in the syllabus. Latest Edition of Reference books may be referred to.

A robust Learning Management System that keeps track of delivery of e-Learning Programmes, learner's engagement, assessment, results and reporting in one centralized location, is in place. All of the above can be done/delivered by online and other platforms without much loss of reliability. Hence the M.Com. programme is suited for both ODL/OL mode of learning.

V. Instructional Design:

Course Curriculum: Institution shall adopt specialized approach where the task involved in course design & development is assigned to professionals in the particular department of the university and/or external experts. A draft with the objectives shall be prepared. It shall be evaluated by Institution who in turn composes a team of experts to have judicious review of the proposed course that it meets the objectives of ODL/OL education.

Program Structure: Institution shall constitute a team of experts to review the course structure. The review team shall provide its feedback and recommendations to the concerned faculty. In case of any modifications suggested by the review team, the curriculum of the course shall be re-worked upon.

Study Materials: The study material shall be Self-Learning (SLM) format, which is the essence of standard distance learning Programs. Thus, Institution shall initiate to develop all materials in SLM format. Experts both internal & external shall write the study materials in papers like accounting, taxation, law, finance etc. on the specific guidelines laid down by the statutory body.

Review by Board of Studies (BOS): The course shall meticulously be reviewed by BOS. Recommendations of BOS shall be implemented on priority. It shall also check & define the applicability, credit, scheme of examinations for the course.

Approval by Academic Council: Finally, the course shall be submitted to the Academic Council of the University for Final Approval.

Programs shall be offered on semester basis. A modular approach towards pursuing a long term degree Program shall be implemented. Academic activities shall be linked together to engage learner and maximize learning.

Program structure: Master of Commerce

SEMESTER - I					
Papers		Marks		Total Marks	Credit
Paper Code	Title of the Paper	External	Internal		
MCO 101	Principles of Management and Organizational Behavior	70	30	100	4
MCO 102	Accounting for Managerial Decisions	70	30	100	4

MCO 103	Quantitative Techniques	70	30	100	4
MCO 104	Economics for Managers	70	30	100	4
MCO 105	Computer Application in Business	70	30	100	4
	Total			500	20
Semester-II					
MCO 201	Emerging Business Law	70	30	100	4
MCO 202	Business Environment	70	30	100	4
MCO 203	Marketing Management	70	30	100	4
MCO 204	Financial Management	70	30	100	4
MCO 205	Research Methodology	70	30	100	4
MCO 206	Human Resource Management	70	30	100	4
	Total			600	24
SEMESTER-III					
MCO 301	E-Commerce	70	30	100	4
MCO 302	Entrepreneurship & MSME Management	70	30	100	4
MCO 303	Financial Institutions and Markets	70	30	100	4
MCO 304*	SPL PAPER-1	70	30	100	4
MCO 305*	SPL PAPER-2	70	30	100	4
MCO 306*	SPL PAPER-3	70	30	100	4
	Total			600	24
Special Papers (And any one of the following three Optional Groups)					
Group-A Accounting					
MCO 304A	Corporate Tax Planning	70	30	100	4
MCO 305A	Accounting Theory and Practice	70	30	100	4
MCO 306A	Corporate Reporting and Analysis	70	30	100	4
Group-F Finance					
MCO 304F	Advanced Financial Management	70	30	100	4

MCO 305F	International Financial Management	70	30	100	4
MCO 306F	Security Analysis and Portfolio Management	70	30	100	4
Group-M Marketing					
MCO 304M	Services Marketing	70	30	100	4
MCO 305M	Advertising and Sales Promotion Management	70	30	100	4
MCO 306M	Consumer Behavior	70	30	100	4
Semester-IV					
MCO 401	Strategic Management	70	30	100	4
MCO 402	Business Ethics and Corporate Governance	70	30	100	4
MCO 403	Dissertation and Viva - Voce			100	4
MCO 404*	SPL PAPER-4	70	30	100	4
MCO 405*	SPL PAPER-5	70	30	100	4
	Total			500	22
	Grand Total			2200	88
*Two compulsory papers, One Dissertation & Two Special Papers of 100 marks each					
*Semester IV (Special Papers) And any one of the following three Optional Groups					
Group-A Accounting					
MCO 404A	Advanced Accounting	70	30	100	4
MCO 405A	International Accounting	70	30	100	4
Group-F Finance					
MCO 404F	Financial Risk Management and Derivatives	70	30	100	4
MCO 405F	Project Management	70	30	100	4
Group-M Marketing					
MCO 404M	Sales and Distribution Management	70	30	100	4
MCO 405M	Retail Business Management	70	30	100	4

*Note: The total credit for M.Com. Course is 88 (Credit).

A. The weightage distribution for evaluation shall be as follows:

	Mid Term Test Internal	End Term Semester External	Total
Subjects without Practical	30	70	100

B. Dissertation

Identification of the Problem	Literature Review	Methodology	Finding and Analysis	Project Report or Thesis	Viva Voce	Total
10	10	10	40	10	20	100

DETAIL SYLLABUS (M.Com.)

SEMESTER– I

Papers		
Paper Code	Title of the Paper	Credit
MCO 101	Principles of Management and Organizational Behavior	4
MCO 102	Accounting for Managerial Decisions	4
MCO 103	Quantitative Techniques	4
MCO 104	Economics for Managers	4
MCO 105	Computer Application in Business	4

MCO 101: Principles of Management and Organizational Behaviour (4 C)

Objectives:

- The purpose of this course is to expose the student to the basic concepts of management in order to aid the student in understanding how an organization functions, and in understanding the complexity and wide variety of issues managers face in today's business firms.
- Discuss the various concepts of planning, decision making and controlling to help solving managerial problems.

Course Content:

Unit-I: Schools of Management Thought: Scientific process, human behaviour, and social system school; Decision theory school, Quantitative and System school; Contingency theory of management; functions of a manager.

Managerial Functions: Planning-concept, significance, types; Organizing - concept, principles, theories, types of organizations, authority, responsibility, power, delegation, decentralization; staffing, Directing; Coordinating; Control- nature process, and techniques elements.

Unit-II: Organizational Behaviour: Organizational behaviour- concept and significance; Relationship between management and organizational behaviour; Emergence and ethical perspective; Attitudes; Perception; Learning; Personality, Transactional analysis.

Motivation: Process of motivation; Theories of motivation- need hierarchy theory, theory X and theory Y, two factor theory, Alderfer's ERG theory, McClelland's learned need theory, Victor Vroom's expectancy theory, Stacy Adams equity theory.

Unit-III: Group Dynamics and team Development: Group dynamics- definition and importance, types of groups, group formation, group development, group composition, group performance factors, Team development.

Leadership: Concept; Leadership styles; Theories - trait theory, behavioral theory, Fielder's contingency theory, Harsey and Blanchard's situational theory; Managerial grid; Likert's four systems of leadership.

Unit-IV: Inter personal and Organizational Communication:

Concept of two-way communication, Communication process; Barriers to effective communication; Types of organizational communication, Transactional analysis in communication.

Unit-V: Organizational Conflict: Dynamics and management; Sources, patterns, levels and types of conflict; Traditional and modern approaches to conflict; Functional and dysfunctional organizational conflicts; resolution of conflict.

Organizational Development: Concept; Need for change, resistance to change, Theories of planned change; organizational diagnosis; OD intervention.

Outcomes:

- To enhance the understanding of the dynamics of interactions between individual and the organization.
- To facilitate a clear perspective to diagnose and effectively handle human behaviour issues in Organizations.
- To develop greater insight into their own behaviour in interpersonal and group, team, situations.

Suggested Reading:

1. Koontz Harold & Weihrich Heinz - Essentials of management, Tata McGraw Hill, 5th Edition, 2008.
2. Premvir Kapoor, Principles and Practices of Management, Khanna Publishing House, Delhi.
3. Robbins & Coulter - Management, Prentice Hall of India, 9th Edition.
4. Robbins S.P. and Decenzo David A. - Fundamentals of Management: Essential Concepts and Applications Pearson Education, 6th Edition.
5. Fred Luthans, Organizational Behaviour, 12th Edition, McGraw Hill, International Edition.
6. Stephen P. Robbins, Organizational Behaviour, 12th Edition, Prentice Hall
7. Aswathappa, K, Organizational Behaviour (Text, Cases and Games), Himalaya Publication
8. Udai Pareek, Organizational Behaviour, Oxford University Press

MCO 102: Accounting for Managerial Decisions (4 C)**Objectives:**

- The objective of the course is to enable students to acquire sound knowledge of concepts, methods, and techniques of management accounting.
- The objective is also to make the students develop competence with their usage in managerial decision making and control.

Course Content:

Unit-I: Introduction to Accounting: Management accounting as an area of accounting; objectives, nature and scope of financial accounting, cost accounting and management accounting; Management accounting and managerial decisions; Management accountant's position, role, and responsibilities, Accounting Plan and Responsibility Centres: meaning

and significance of responsibility accounting; Responsibility centres - cost centre, profit centre and investment centre; objective and determinants of responsibility centres

Unit-II: Managerial Costing and Break-even Analysis: Concept of managerial cost; Marginal costing and absorption costing; cost-volume-profit analysis; Break-even analysis; Decisions regarding sales-mix; make or buy decisions and discontinuation of a product line etc.

Unit-III: Budgeting: Definition of budget; Essential of budgeting; Types of Budgets; functional, master etc. Fixed and flexible budget; Budgetary control; Zero-base budgeting; Performance budgeting.

Unit-IV: Standard Costing and Variance Analysis: standard costing as a control technique; setting of standards and their revision; Variance analysis - meaning and importance, kinds of variance and their uses - materials labour and overhead variance; Disposal of variances.

Unit-V: Contemporary Issues: Horizontal, vertical and ratio analysis; cash flow analysis. Reporting to Management: Objectives of reporting; reporting needs at different management levels; Types of reports, models of reporting, reporting at different levels of management.

Outcomes:

- Ability to use accounting information for decision-making upon completing the subject, students should be able to effectively utilize accounting information to make informed managerial decisions.
- They should be able to analyze financial data, identify relevant costs and benefits, and evaluate different alternatives.

Suggested Reading:

1. Horngren, C.T. Gary I. Sundam and Williams O, Stratton: Introduction to Management Accounting, Pearson Education, Delhi.
2. Horngren Charles T, George Foster and Srikanta M. Dattar: Cost Accounting: A Managerial Emphasis, Pearson Education, Delhi.
3. Banerjee Bhabatosh: Management Accounting.
4. Anthony, Robert: Management Accounting, Tarapore-wala, Mumbai.
5. Barfield, Jessie, Ceily A. Raiborn and Michael R. Kenney: Cost Accounting: Traditions and Innovations, South Western College Publishing, Cincinnati, Ohio.

6. Decoster, Don T and Elden L. Schafer: Management Accounting: A Decision emphasis, John Wiley and Sons Inc, New York.
7. Garrison, Ray H. and Eric W. Noreen: Management Accounting, Richard D. Irwin, Chicago. Jawaharlal: Adv. Management Accounting, S. Chand, New Delhi.
8. Hansen, Don R. and Maryanne M. Moreen: Management Accounting, South-Western College, Publishing, Cincinnati, Ohio.
9. Lall, B. M., and I. C. Jain, Cost Accounting: Principles and Practices, PH, Delhi.
10. Pandey, I.M.: Management Accounting, Vani Publication, Delhi.
11. Welsch Glenn A., Ronald W. Hilton and Poul N. Gordon: Budgeting Profit Planning and Control, PH Delhi.

MCO 103: Quantitative Techniques (4 C)

Objectives:

- To make better decisions in complex scenarios by the application of a set of advanced analytical methods.
- It couples theories, results and theorems of mathematics, statistics and probability with its own theories and algorithms for problem solving.

Course Content:

Unit-I: Operation Research: Concept and significance of operations research; Evolution of operations research; Steps in designing operations research studies; Operations research models and scope; Decision theory; Decision process; Decision making under the uncertainty and risk; Sensitivity analysis and decision trees.

Unit-II: Linear Programming and its Applications: Graphic method and simplex method; Duality problem; Transportation problem; Assignment problem.

Unit-III: Introduction to Other Types of Programming: Goal Programming, Integer Programming, Dynamic programming, Non-linear programming (introductory only) Waiting Line Models: Waiters and services; mathematical distribution of queues, Basic models of queuing theory and applications, Single channel models.

Unit-IV: Inventory Control: Deterministic models and probabilistic models. Game Theory: Zero sum Game; Pure and mix strategies; Criteria of sharing strategies.

Unit-V: Game Theory: Zero sum Game; Pure and mix strategies; Criteria of sharing strategies. Simulation: Application of simulation techniques, Monte Carlo approach. Network Analysis: Introduction to PERT and CPM Application areas PERT and CPM Time Cost Trade off analysis, Shortest route problem.

Outcomes:

- The knowledge and skills gained in the subject can be applied across a wide range of fields and industries.
- Students should be able to apply quantitative techniques in areas such as finance, operations management & marketing.

Suggested Reading:

1. R. Panneerselvam, Operations Research, PHI, 2nd Edition
2. Sharma J K, Operations Research, Pearson, 3rd Edition
3. Apte, Operation Research and Quantitative Techniques Excel Books
4. S Kalawathy, Operation Research, Vikas Publication, 4th Edition
5. Natarajan, Operation Research, Pearson
6. Singh & Kumar, Operation Research, UDH Publisher edition 2013
7. Taha Hamdy, Operations Research: An Introduction, Prentice-Hall, 9th Edition
8. Vohra, Quantitative Techniques in Management, Tata McGraw-Hill, 2nd Edition 9. Kothari, Quantitative Techniques, Vikas 1996, 3rd Edition

MCO 104: Economics for Managers (4 C)

Objectives:

- The objective of the paper is to understand the relative importance of Managerial Economics. This course develops managerial perspective to economic fundamentals and aids to decision making under given environment.
- It will help to understand the modern managerial decision rules and optimization techniques.
- The participants can learn the tools necessary in analysis of consumer behaviour as well as in forecasting product demand.

Course Content:

Unit-I: Basic Concepts and principles: Definition, Nature and Scope of Economics, Micro-Economics and Macro Economics, Managerial Economics and its relevance in business decisions. Fundamental Principles of Managerial Economics – Incremental Principle, Marginal Principle, Marginal Concept and Optimization, Concept of Time Perspective, Equi-marginal Principle, Utility Analysis, Cardinal Utility and Ordinal Utility.

Unit-II: Demand and Supply Analysis: Theory of Demand, Types of Demand. Determinants of demand, Demand Function, Demand Schedule, Demand curve, Law of Demand, Exceptions to the law of Demand, Shifts in demand curve, Elasticity of Demand and its measurement. Price Elasticity, Income Elasticity, Cross Elasticity, Indifference Curve Theory, Income and Substitution effects, Revealed Preference Approach and Demand Forecasting, Demand Estimation, Demand forecasting: meaning, significance and methods.

Unit-III: Production and cost Analysis: Production concepts & analysis; Production function, Types of production function, Laws of production: Law of diminishing returns, Stages of Production, Law of returns to scale. Cost concept and analysis: Cost, Types of costs,

Cost output relationship in the short-run; Cost output relationship in the Long- run. Estimation of Revenue. Average Revenue, Marginal Revenue

Unit-IV: Market structures: Perfect and Imperfect Market Structures, Perfect Competition, features, Pure Competition & Perfect Competition, determination of price under perfect competition. Monopoly: Feature, pricing under monopoly, Price Discrimination. Monopolistic: Features, pricing under monopolistic competition, product differentiation.

UNIT-V: National Income; Concepts and various methods of its measurement, Says Law of Market, Consumption, Keynes' Psychological Law of Consumption, Theories of Consumption, Investment, Decision to invest, Marginal Efficiency of Capital and Rate of Interest, Inflation, Causes and effects, Fiscal Policy, Monetary Policy,

Outcomes:

- Students should gain an understanding of key economic indicators and their significance for businesses. This includes indicators such as inflation, interest rates, GDP growth, and unemployment rates.

- Managers can use this knowledge to monitor the macroeconomic environment and adjust their strategies accordingly.

Suggested Readings

1. Adhikary, M. Business Economics, New Delhi, Excel Books, 2000.
2. Baumal, W.J. Economic Theory and Operations Analysis, New Delhi, Prentice Hall Inc., 1996.
3. Chopra, O.P. Managerial Economics, New Delhi Tata McGraw Hill, 1995.
4. Keat, Paul G & Philips K.Y. Young, Managerial Economics, Prentice Hall, New Jersey, 1996.
5. Koutsoyiannis, A. Modern Microeconomics, New York, Macmillan, 1991.
6. Shapiro, Edward J. Macro-Economic Analysis, Galgotia Publication, 2013.

MCO 105: Computer Application in Business (4 C)

Objectives:

- The objective of the course is to provide an orientation about the increasing role of management information system in managerial decision making to gain competitive edge in all aspects of Business.
- The objective of this course is also to provide an understanding of computers, computer operating system, and application of relevant software in managerial decision making.

Course Content:

Unit-I: Computer Hardware & Software: Computers system as information processing system, computer system, different types of computer systems, hardware options-CPU, input devices, output devices, storage devices, communication devices, configuration of hardware devices and their applications, Memory, Software, Different types software, Programming Languages.

Unit-II: Modern Information Technology: Basic idea of Local Area Networks (LAN) and Wide Area Network (WAN), E- mail, Internet technologies, access services concept of a world wide web and internet browsing, Multimedia.

Unit-III: Introduction to Operating System: DOS, Windows- Windows explorer; Print manager, Control Panel; Paintbrush, Calculator, Desktop, my computer, Settings, Find, Run,

UNIX, Word-processing; Introduction and working with MS-WORD in MS-Office, Word basic commands, Formatting-text and documents, Sorting and Tables, Working with graphics, Introduction to Mail-merge.

Unit-IV: Spread Sheets: Working with EXCEL – formatting functions, chart features, working with graphics in Excel, Using worksheets and database in accounting, marketing, finance and personal areas. Presenting with Power-Point: Power-point basics, creating presentations the easy way, working with graphics in power- point, show time, effects and animation effects.

Unit-V: Introduction to Accounting Packages: Preparations of vouchers, invoice and salary statements, Maintenance of inventory records, Maintenance of accounting books and final accounts, financial reports generation.

Outcomes:

- The subject equips students with skills to effectively manage and analyze business data.
- They should be able to design and create databases, use queries and filters to retrieve specific information, and perform data analysis using software tools such as pivot tables, charts, and statistical functions.

Suggested Readings:

1. C S V Murthy, Management Information System, Himalaya Publication, New Delhi
2. Theierauff, Robert J. Decision Support System for effective planning – Prentice Hall 1982.
3. Kroger, Donald W., and Hugh J. Watson Computer Based Information System New York, 1984.
4. Davis, Michael W. A Management Approach – Macmillan Publishing Company, Prentice Hall, New Jersey, 1988.
5. Andrew P. Decision Support System Engineering, Sage, John Wiley & Sons, New York, 1991.

SEMESTER– II

Papers		
Paper Code	Title of the Paper	Credit
MCO 201	Emerging Business Law	4
MCO 202	Business Environment	4
MCO 203	Marketing Management	4
MCO 204	Financial Management	4
MCO 205	Research Methodology	4
MCO 206	Human Resource Management	4

MCO 201: Emerging Business Law (4 C)

Objectives:

- The course aims to acquaint the students with knowledge & understanding of emerging business Laws.

Course Content:

Unit-I: Laws Relating to Intellectual Property. Concept & development of intellectual property law in India. Laws & Procedure relating to patents, trademarks, copy rights, geographical indications. Overview of laws relating other intellectual property rights: Intellectual property appellate board.

Unit-II: Laws Relating to Competition & Consumer Protection; Concepts of completion, competition Act, 2002. Anti-competitive agreements, abuse of dominant position. Combination, regulation of combination, competition commission of India, Compliance of competition law. Consumer Protection in India, Consumer Protection Act, 1986: Rights of Consumers, Consumer Disputes. Reversal Agencies.

Unit-III: Laws Relating to Information; Right to Information Act, 2005, Definition, right to information, Obligation of public authorities, request, exemption from disclosure of information, grounds for discloser of information grounds for rejection to access in certain

cases. Central information commission-its constitution, terms of office, conditions appeals & penalties.

Unit-IV: FEMA-1999, Exim policies-2002, Patent Act, Trademark Act, Copy Right Act

Unit-V: Cyber Laws and Consumer Protection Act, 1986, Securities and Exchange Board of India (Amendment) Act- 2002, Indian Companies (Amendment) Act-2002, IT Act-2000

Outcomes:

- Students should gain a comprehensive understanding of the legal issues and challenges specific to emerging areas of business.
- They should be able to identify legal risks, evaluate the legal implications of business practices, and apply legal principles to address these challenges.

Suggested Readings:

1. Bulchandani KR – Business Laws – Himalaya Publishing House
2. N. D. Kapoor- Mercantile Law- Sultan Chand & Sons.
3. Maheswari, Maheswari – A Manual of Business Law – Himalaya
4. Corporate Laws, S.K. Kapoor, Taxman Publication
5. SEBI Act- 1992
6. FEMA ACT 1999
7. MRTP ACT 1969
8. Consumer Protection Act – 1986.

MCO 202: Business Environment (4 C)

Objectives:

- The basic objective of the course is to develop understanding and provide knowledge about business environment to the management students.
- To promote basic understanding on the concepts of Business Environment and to enable them to realize the impact of environment on Business.
- To provide knowledge about the Indian and international business environment.

Course Contents:

Unit-I: Introduction: Business - Meaning, Definition, Nature & Scope, Objectives of

Business: Economic & Social, Types of Business Organizations, Business Environment-Meaning, Characteristics, Scope and Significance, Components of Business Environment. Introduction to Micro-Environment Internal Environment: Value system, Mission, Objectives, Organizational Structure, Organizational Resources, Company Image, Brand Equity External Environment: Firm, customers, suppliers, distributors, Competitors, Society.

Unit-II: Economic, Political and Legal environment: Role of government in Business, Legal framework in India, Economic environment- economic system and economic policies.

Concept of Capitalism, Socialism and Mixed Economy, Impact of business on Private sector, Public sector and Joint sector,

Unit-III: Social and Cultural Environment – Nature, Impact of foreign culture on Business, Traditional Values and its Impact, Social Audit and Social Responsibility of Business,

Competitive Environment – Meaning, Michael Porter’s Five Forces Analysis, Competitive Strategies. Introduction to Industrial Policy Resolutions

Unit-IV: Natural and Technological Environment: Innovation, technological leadership and followership impact of technology on globalization, transfer of technology, time lags in technology introduction, Status of technology in India; Management of technology; Features and Impact of technology

Unit-V: Competition Act and FEMA, Monetary and fiscal policies RBI-Role and functions, Regulations related to Capital Markets, Role of SEBI and working of stock Exchanges.

Outcomes:

- Students should gain a global business perspective and understand the implications of operating in an interconnected global marketplace.
- They should be able to analyze international markets, assess risks and opportunities associated with globalization, and adapt business strategies to different cultural, political, and adapt business strategies to different cultural, political, and economic contexts.

Suggested Readings:

1. Environmental Studies, M.P. Poonia & S.C. Sharma, Khanna Publishing House, Delhi
2. Business Environment: Text and Cases, Paul, McGraw Hill Education, 3rd Ed.

3. Business Environment - Francis Cherunilam, Himalaya Publishing House
4. V. Neelamegam - Business Environment, Vrinda Publications , 2nd Edition
5. Shaikh & Saleem - Business Environment (Pearson, 2nd Edition)
6. International Business Environment Ian Brooks, Jamie Weatherstom and Graham Wilkinson
7. Dr. Rimpi, A Textbook of Environment Sciences, Khanna Publishing House

MCO 203: Marketing Management (4 C)

Objectives:

- The purpose of this course is to develop and understanding of the underlying concepts, strategies and issues involved in the marketing of products and services.

Course Contents:

Unit-I: Nature and scope of marketing, corporate orientations towards the marketplace, the marketing environment and environment scanning, marketing information system and marketing research.

Unit-II: Understanding consumer and industrial markets, market segmentation, targeting and positioning; product decisions – product mix, product life cycle, new product development, branding and packaging decisions, pricing methods and strategies.

Unit-III: Promotion decision – promotion mix, advertising, sales promotion, publicity and personal selling.

Unit-IV: Channel management – selection, cooperation and conflict management, Role of Wholesaler, Retailer and Physical Distribution System.

Unit-V: Evaluation and control of marketing efforts; new issues in marketing-globalization, consumerism, green marketing, legal issues.

Outcomes:

- Students should gain an understanding of digital marketing strategies and new trends in the field.
- They should be familiar with various digital marketing channels, understand how to leverage digital tools and technologies, and be aware of emerging marketing trends in the digital era.

Suggested Readings:

1. Enis, B.M. Marketing Classics: A selection of Influential Articles, New York, McGraw Hill, 1991.
2. Kotler, Philip and Armstrong, G., Principles of Marketing, New Delhi, Prentice Hall of India, 1997.
3. Kotler, Philip, Marketing Management: analysis, Planning, Implementation and Control, New Delhi, Prentice Hall of India, 1994.
4. Ramaswamy, VS and Namakumari, S. Marketing Management: Planning, Control, New Delhi, MacMillan 1990.
5. Stanton, William, J. Fundamentals of Marketing, New York, McGraw Hill, 1994.

MCO 204: Financial Management (4 C)**Objectives:**

- The purpose of this course is to acquaint the students with the broad framework of financial decision making in a business unit.

Course Contents:

Unit-I: Indian Financial System – Financial Markets, Instruments, Regulatory Authority. Scope and functions of finance; objective of financial management. Time value of money - interest, present and future value calculation.

Unit-II: Corporate Cost of Capital: significance, estimation of components and weighted average cost of capital. Estimation of return and risk on a single security; portfolio return and risk; risk return relationship of two security portfolio. Valuation of Bonds; types of yield on bonds. Equity valuation by using dividend discount model. Bonus issue and equity valuation.

Unit-III: Capital budgeting decision significance, estimation cash flows, appraisal methods. NPV vs IRR method. Capital rationing, risk and uncertainty in capital budgeting decisions, decisions tree for sequential investment decision, simulation in capital budgeting decisions; management of working capital-cash, receivables and inventory management.

Unit-IV: Leverage-Business Risk vs Financial Risk; operating leverage-fixed operating expenses, degrees of operating leverage (DOL). Financial Leverage-Fixed Financial Charges, Degree of Financial Leverage (DFL), Financial break-even point and indifference

point. Theory of Corporate Capital Structure-NI approach, NDI approach, Traditional approach and M-M hypothesis.

Unit-V: Mergers and acquisitions – mergers, LOBs, divestitures, valuing the target company- DFC evaluation; international financial management; the foreign exchange market; international parity relationships; foreign exchange risk hedging; international capital investment analysis; financing international operations.

Outcomes:

- Students should develop a strong knowledge base of financial principles, theories, and concepts.
- They should be able to explain key financial principles, understand financial theories and models, and apply financial concepts to real-world situations.

Suggested Readings:

1. I.M. Pandey, Financial Management, Vikash Publishing House (P) Ltd., New Delhi.
2. Prasanna Chandra, Financial Management: Theory and Practice, Tata Mc Graw Hill, Publishing Company Ltd., New Delhi.
3. Brealey, Richard A. and Myers Stewart C. Principles of Corporate Finance, 5th (ed.), New Delhi, McGraw Hill, 1996.
4. Van Horne, James C. Financial Management and Policy, 10 (ed.), New Delhi, Prentice Hall of India, 1997.

MCO 205: Research Methodology (4 C)

Objectives:

- To equip the students with the basic understanding of the research methodology and to provide an insight into the application of modern analytical tools and techniques for the purpose of management decision making.

Course Contents:

Unit-I: Nature and scope of research methodology; Meaning of Research, Problem

Formulation and Statement of Research objectives, Types of Research, Research Approaches,

Significance of Research, Criteria of Good Research

Unit-II: Organization structure of research; Research Methods Verses Methodology; Research Process; Research Designs – Exploratory, Descriptive and Experimental Research Designs.

Unit-III: Methods of data collection – observational and survey methods; questionnaire design; attitude measurement techniques; motivational research techniques; administration of surveys; sample design: Types of Sampling

Unit-IV: Selecting an appropriate Statistical Technique; Field work and Tabulation of Data; Analysis of Data; Scaling Techniques; Advanced Techniques for Data Analysis: Chi-Square Test, Analysis of Variance (ANOVA)

Unit-V: Multivariate Analysis Techniques: Discriminate Analysis, Principal Component Analysis, Factor Analysis and Cluster Analysis; Research Applications. Interpretation and Report Writing

Outcomes:

- Students should develop the ability to design and conduct research studies. They should be able to formulate research questions, select appropriate research methods, design data collection instruments, and plan the research process effectively.

Suggested Readings:

1. Andrews, F.M. and S.B. Withey Social Indicators of Well Being, Plenum Press, NY, 1976.
2. Bennet, Roger: Management Research, ILO, 1983.
3. Fowler, Floyd J. Jr., Survey Methods, 2nd ed., Sage Pub., 1993.
4. Fox, J.A. and P.E. Tracy: Randomized Response: A Method of Sensitive Surveys, Sage Pub., 1986.
5. Chawla, Deepak and Sondhi, Neena, Research Methodology, Vikas Publication
6. Bajpai, Naval, Business Research Methods, Naval Bajpai, Pearson Education
7. Gupta, S.P. Statistical Methods, 30th ed., Sultan Chand, New Delhi, 2001.
8. Kothari, C.R. Research Methodology: Methods & Techniques; Revised Second Edition, New Age International Publishers, New Delhi, 2004.

MCO 206: Human Resource Management (4 C)

Objectives:

- In a complex world of industry and business, organizational efficiency is largely dependent on the contribution made by the members of the organization. The objective of this course is to sensitize students to the various facets of managing people and to create an understanding of the various policies and practices of human resource management.

Course Contents:

Unit-I: Concepts and perspectives on human resource management; human resource manager in a changing environment.

Unit-II: Corporate objectives and human resource planning; career succession planning; job analysis and role description.

Unit-III: Methods of manpower search; attracting and selecting human resources; introduction and socialization.

Unit-IV: Manpower training and development; performance appraisal and potential evaluation; job evaluation and wage determination; employee welfare.

Unit-V: Industrial relations and trade unions; dispute resolution and grievance management; employee empowerment.

Outcomes:

- Students should gain an understanding of ethical and legal considerations in HRM. They should be able to identify ethical dilemmas, evaluate legal implications, and make informed HRM decisions that align with legal requirements and ethical standards.

Suggested Readings:

1. Aswathappa, K. Human Resource and Personnel Management Tata McGraw Hill, New Delhi, 1997.
2. De Cenzo, DA & Robbins SP. Human Resource Management, 5th ed., New York, John Wiley, 1994.
3. Guy, V & Mattock J. The New International Manager, London, Kogan Page, 1993.
4. Holloway, J. ed. Performance Measurement and Evaluation, New Delhi, Sage, 1995.
5. Monappa, A. & Saiyadain M. Personnel Management, 2nd ed., New Delhi, Tata McGraw Hill, 1996.

Semester -III

Papers		
Paper Code	Title of the Paper	Credit
MCO 301	E-Commerce	4
MCO 302	Entrepreneurship & MSME Management	4
MCO 303	Financial Institutions and Markets	4
MCO 304*	SPL PAPER-1	4
MCO 305*	SPL PAPER-2	4
MCO 306*	SPL PAPER-3	4

Semester III (Special Papers)					
And any one of the following three Optional Groups					
Group-A Accounting		Group-F Finance		Group-M Marketing	
MCO 304A	Corporate Tax Planning	MCO 304F	Advanced Financial Management	MCO 304M	Services Marketing
MCO 305A	Accounting Theory and Practice	MCO 305F	International Financial Management	MCO 305M	Advertising and Sales Promotion Management
MCO 306A	Corporate Reporting and Analysis	MCO 306F	Security Analysis and Portfolio Management	MCO 306M	Consumer Behaviour

Semester III

MCO 301: E-Commerce (4 C)

Objectives:

- The objective of this course is to enable students gain knowledge about E-commerce and its various components.

Course Contents:

Unit I: Introduction to E-commerce: Meaning and concept; Electronic commerce versus traditional commerce; Media convergence and e- business; Channels of e-commerce; Business applications of e- commerce; Need for e-commerce.

Unit II: Business Models of E-commerce and Infrastructures: E- commerce models; Supply chain management, Product and service digitization, remote servicing pronouncement; Online marketing and advertising; E-commerce resources and infrastructures;

Unit III: Business to Consumer E-Commerce: Cataloguing order planning and order generation, cost estimation and pricing; order receipt and accounting order selection and prioritization; order scheduling; order fulfilling and delivery; order billing and payment management; post sales services. Business to Business E-Commerce: Need and alternative models of B2B e-commerce;

Unit IV: Securities Issues in E-commerce: Security risks of e-commerce, exposure of resources, types of threats, sources of threats, security tools and risk management approach, e- commerce security and a rational security policy for e-commerce, Corporate Digital Library; I.T Act 2000. Regulatory and Legal Framework of E-commerce.

Unit V: Electronic Payment Systems: Special features required in payment systems for e-commerce; Types of e-payment systems; E-cash and currency services; e-cheques, credit cards, smart cards, electronic purses and debit cards; Business issues and economic implications; Operational credit and legal risks of e-payment systems;

Outcomes:

- Students should develop the ability to implement various e-commerce technologies and platforms.
- They should be able to design and develop e-commerce websites, integrate payment gateways, ensure online security, and leverage mobile commerce technologies.

Suggested Readings:

1. Agrawala K.N and Deeksha Agrawala: Business on the net: what's how's of Ecommerce; MacMillan, New Delhi.
2. Janal D.S.: Online Marketing Handbook, Wiley, New York.
3. Agrawala K.N. and Deeksha Agrawala: Business on the Net: Bridge to the online storefront: Macmillan, New Delhi.

4. Cady, Glcc Harrab and Mogregor Pat: Mastering the internet, BPB Publication, New Delhi.
5. Diwan Prag and Sunil Sharma: Electronic Commerce-A Manager's Guide to EBusiness, Vanity Books international Delhi.
6. Kosivr David: Understanding Electronics Commerce, Microsoft Press, Washington.
7. Minoili and Minol; Web Commerce Technology Handbook, Tata McGraw Hill, New Delhi.
8. Soheider Gray P: Electronic Commerce, Course Technology, Delhi.

MCO 302: Entrepreneurship & MSME Management (4 C)

Objectives:

- The subject aims to cultivate an entrepreneurial mindset among students, helping them think creatively, identify opportunities, and take calculated risks.
- The subject focuses on providing students with a comprehensive understanding of the Micro, Small, and Medium Enterprises sector, including its importance, challenges, and potential.

Course Contents:

Unit I: Introduction: Concept and Definitions, Entrepreneur v/s Intrapreneur; Role of entrepreneurship in economic development; Entrepreneurship process; Factors impacting emergence of entrepreneurship; Managerial versus entrepreneurial Decision Making; Entrepreneur v/s Investors; Entrepreneurial attributes and characteristics; Entrepreneurs versus inventors; Entrepreneurial Culture; Classification and Types of Entrepreneurs;

Unit II: Generating Business idea- Sources of Innovation, methods of generating ideas, Creativity and Entrepreneurship; Challenges in managing innovation; Business planning process; Drawing business plan; Business plan failures; Entrepreneurial leadership-components of entrepreneurial leadership; Entrepreneurial Challenges;

Unit III: Marketing plan for the new venture, environmental analysis, steps in preparing marketing plan, Debt or equity financing, Sources of Finance- Commercial banks, private placements, venture capital, financial institutions supporting entrepreneurs; Lease Financing

Unit IV: Management of MSMEs: Entrepreneurial Ethics; Entrepreneurship Development Models, Designing and Evaluating Entrepreneurship Programme, EDPs in India. Environment of Small Enterprise Management; Small Enterprise management process vs.

Large Enterprise management process, Strategy Formulation and Implementation in small Enterprise, Strategic Cost Analysis: Strategic position,

Unit V: Functional Management in MSMEs: Framework of Human Resource Management, Financial Health Analysis; Pattern of Financing and Risk Management; Important issues of Working Capital Management in Small Business, Management of Product and Product Life Cycle; Promotional Activities for Small Business; Pricing Policy for a small Business; Distribution Strategy and channels for Small Business, Location & Layout and their influence on operation.

Outcomes:

- Students should develop an entrepreneurial mindset characterized by creativity, resilience, adaptability, and a willingness to take risks.
- Students should develop the ability to identify problems, analyze situations, and make informed decisions in the context of MSME management. They should also be capable of finding innovative solutions to overcome challenges.

Suggested Reading:

1. Hisrich, R.D & Peter, M.P. Entrepreneurship, Tata Mc Graw Hill
2. Drucker, Peter, Innovation and Entrepreneurship, Harper Business, 2006
3. Desai, Vasant: Entrepreneurial Development, Himalaya Publications, N. Delhi,
4. Sharma, R.A. Entrepreneurial Change in Indian Industries, Sterling Publication, N. Delhi
5. Desai, Vasant. Small Industrial Organization and Management, Himalaya Publishing House, Mumbai
6. Kumar, Arya, Entrepreneurship: Creating and Leading an Entrepreneurial Organization, Pearson, India.
7. Hisrich, Peters, Entrepreneurship: Starting, Developing and Managing a New Enterprise, Irwin
8. Taneja, Entrepreneurship, Galgotia Publishers.
9. Lall, Madhurima, and Shikha Sahai, Entrepreneurship, Excel Books, New Delhi
10. Charantimath, Poornima, Entrepreneurship Development and Small Business Enterprises, Pearson Education, New Delhi.

MCO 303: Financial Institutions and Markets (4 C)

Objectives:

- This course aims at providing students with an understanding of the structure, organization and working of financial markets and institutions in India.
- Students are expected to gain knowledge about different financial markets, such as money markets, capital markets, foreign exchange markets, derivatives markets, and debt markets.

Course Contents:

Unit I: Introduction: nature and role of financial systems; Financial systems and financial markets; Financial Systems and economic development; Indian financial system – an overview. Financial Markets: Money and capital markets; constituents, functions; and instruments; Recent trends in Indian money market; Capital market-primary and secondary markets; Deposit system; Government securities markets; Role of SEBI – an overview; Recent developments.

Unit II: Reserve Bank of India: Organisation, management and functions. Commercial Banks: Functions, management and investment policies of Commercial Banks; Recent developments in commercial banking.

Unit III: Development Banks: Concept; objective and functions of Developing Banks; Operation and promotional activities of development banks. Insurance Sector: Objective; role; investment practices, Insurance Regulatory and Development Authority-role and functions.

Unit IV: Unit-trust of India: Objectives, functions and various schemes; Role of UTI in industrial finance. Non-Banking Financial Institution: Concept and role of non-banking financial institutions; Sources of finance; Functions; investment policies of non-banking financial institutions in India. Mutual Funds: Concept, performance appraisal and regulation of mutual funds (with special reference to SEBI guidelines); Designing and marketing of mutual funds; schemes; latest mutual fund schemes in India-an overview.

Unit V: Merchant Banking: Concept, function and growth; Government policy on merchant banking services; SEBI guidelines; Future of merchant banking in India. Foreign Investments: Types, trends and implications; Regulatory framework for foreign investments in India.

Outcomes:

- Students should develop a strong knowledge base of financial institutions and markets.
- They should be able to explain the functions, roles, and operations of various financial institutions and understand the functioning and characteristics of different financial markets.

Suggested Readings:

1. Avdhani: Investment and Securities Markets in India, Himalaya Publications, Delhi.
2. Bhole, L.M.: Financial Markets and Institutions, Tata McGraw Hill, Delhi.
3. Ghosh, D.: Banking Policy in India, Allied Publications, Delhi.
4. Giddy, I.H. Global Finance Markets, A.I.T.B.S., Delhi.
5. Khan, M.Y. Indian Financial System, Tata McGraw Hill, Delhi.
6. Reserve Bank of India, Various Reports, RBI Publication, Mumbai.
7. Varshney, P.N.: Indian Financial System, Sultan Chand & Sons, New Delhi.
8. Averbach, Robert D; Money, Banking and Financial Markets; Macmillan, London.
9. Srivastava R.M.: Management of Indian Financial Institution; Himalaya Publishing House, Mumbai.
10. Verma J.C; Guide to Mutual Funds and Investment Portfolio, Bharat Publishing House, New Delhi.
11. Fabozzi: Foundations of Financial Markets and Institutions, Pearson Education, New Delhi.

Semester III Accounting Specialization**MCO 304A: Corporate Tax Planning (4 C)****Objectives:**

- The aim of this course is to familiarize the student with major latest provisions of the Indian tax laws and related judicial pronouncements pertaining to corporate enterprises having implications for various aspects of Corporate planning with a view to derive maximum possible tax benefits admissible under the law.

- The subject aims to provide students with a comprehensive understanding of the tax laws and regulations applicable to corporations. This includes tax codes, legislation, rulings, and case law relevant to corporate taxation.

Course Contents:

Unit I: Introduction: Meaning of tax planning and management, tax evasion and tax avoidance; Nature and scope of tax planning and management in the corporate sector; Justification of corporate tax planning and management.

Unit II: Computation of corporate tax, Computation of corporate tax: Carry forward and set off of losses in the case of certain companies under Sec. 79 of Income -tax Act, 1961; Computation of taxable income of companies; Computation of the amount of corporate tax liability; Minimum Alternate Tax; Tax on distributed profits of domestic companies; Tax on income distributed to unit holders.

Unit III: Implications of Tax concessions and incentives for corporate decisions in respect of setting up a new business, location of business and nature of business.

Unit IV: Tax planning with reference to financial management decisions: Capital structure decisions; Dividend Policy; Bonus Share; Investments and Capital Gains. Tax planning with reference to managerial decisions: Owning or leasing of an asset; purchasing of assets by instalment system or Hire System; Purchasing of an asset out of own funds or out of borrowed capital; manufacturing or buying; Repairing, replacing, renewing or renovating an asset; Sale of assets used for scientific research; Shutting down or continuing operations.

Unit V: Foreign collaborations and incidence of taxation on domestic companies; provisions for relief in respect of double taxation; important Double Taxation Avoidance Agreements with different countries like USA, UK, Germany, France, etc.

Outcomes:

- Students should gain an understanding of ethical and legal considerations in corporate tax planning.
- They should be able to identify ethical dilemmas, evaluate legal implications, and make informed tax planning decisions that align with legal requirements and ethical standards.

Suggested Readings:

1. E.A. Srinivas, Corporate Tax Planning, Tata McGraw Hill.
2. Vinod K. Singhania, Taxmann's Direct Taxes Planning and Management.
3. V.S. Sundaram, Commentaries on the Law of Income- Tax in India, Law Publishers, Allahabad.
4. A.C. Sampath Iyengar, Law of Income Tax, Bharat Publishing House, Allahabad.
5. Taxman, The Tax and Corporate Law Weekly.
6. Bhagmati Prasad, Direct Taxes Laws Practice, Wishwa Prakashan.

MCO 305A: Accounting Theory and Practice (4 C)**Objectives:**

- The goal of this course is to provide the knowledge of accounting theory based on conceptual framework of accounting theory and also the critical thinking skills necessary to analyze and interpret accounting related transactions in accordance with accounting theory, and the financial reports generated by the accounting system.

Course Content:

Unit I: An Introduction to Accounting Theory: Postulates, Principles and Concepts of accounting theory. Approaches to formulate Accounting theory. Syntactical, semantical and behavioural accounting theories. Proprietary, entity and fund theories. Framework for the Preparation and Presentation of Financial Statements.

Unit II: Recognition, Measurement and Disclosure of Elements of Financial Statements: Recognition and measurement principles and methods of incomes, expenses, assets and liabilities and their disclosure. Problems and Analysis of annual reports.

Unit III: Accounting Regulations and Policies: Institutional framework for formulating and implementing accounting regulations in India: Ministry of Corporate Affairs, National Financial Regulatory Authority, Institute of Chartered Accountants of India, Reserve Bank of India, and Securities Exchange Board of India. Government, For Profit and Non Profit Organisations accounting policies and practices. Analysis of regulations and annual reports.

Unit IV: Income Measurement: Importance, Different Income concepts: Accounting, Income, Economic Income, capital maintenance concept of income, comprehensive income, recipients of income.

Unit V: Assets: Nature, Types, valuation of assets, liabilities and equities: nature, types, theories of equity. Depreciation accounting and policy. Accounting for changing prices

Outcomes:

- Students should develop a strong knowledge base of accounting principles, theories, and concepts. They should be able to explain key accounting principles, understand the conceptual framework of accounting, and apply accounting concepts to real-world accounting scenarios.

Suggested Reading:

1. Anthony R.N., D.F. Hawkins and K.A. Merchant, Accounting: Text and Cases, McGraw Hill, 1999.
2. Richard G. Schroeder, Myrtle W. Clark and Jack M. Cathey, Financial Accounting Theory and Analysis: Text Readings and Cases, John Wiley and Sons, 2005.
3. Ahmed Riahi Belkaoui, Accounting Theory, Quorm Books, 2000.
4. Jawahar Lal, Accounting Theory and Practice, Himalaya Publishing House, 2008.
5. L.S. Porwal, Accounting Theory, TMH, 2000.
6. Thomas R. Dyckman, Charles J Davis, Roland E. Dukes, Intermediate Accounting, Irwin McGraw-Hill.
7. Jawaharlal: Accounting Theory: Vikas Publishing House Pvt Ltd., New Delhi
8. Hendriksen, E.S.: Accounting Theory; Khosla Publishing House, New Delhi-2.
9. Baxter, W.T. and S. Davidson: Studies in Accounting; The Institutions of Chartered Accounts England and Wales, London.
10. Backer, M: Modern Accounting Theory; PHI Pvt. Ltd.
11. Colditz, B.T. and R. W. Hibbins: Accounting Perspectives; McGraw Hill Book Co. Sydney.
12. Porwal, L.S. Accounting Theory: An Introduction; Tata McGraw Hill, New Delhi.
13. Ghosh, P.K., Maheshwari, and R.N. Hoyale, Studies in Accounting Theory; Wiley Eastern Ltd. India.

MCO 306A: Corporate Reporting and Analysis (4 C)

Objectives:

- To familiarize with recent developments in the area of corporate reporting.
- To gain ability to solve corporate reporting problems.

Course Content:

Unit I: Financial Reporting: An overview- concept, objective, development, users, purpose, characteristics, significance, benefits, conceptual frame work of IASB, Issues in accounting standard setting. Accounting standards in India.

Unit II: Recent developments in Indian & International Accounting standards. Issues in corporate reporting disclosure requirements. International Financial Reporting Standards (IFRS), Indian Accounting Standards (Ind AS),

Unit III: Reporting of Contemporary Issues: Interim reporting, Corporate social reporting: Meaning, Importance and Benefits, Harmonization and Global convergence of accounting standards, recent developments in corporate reporting. Sustainability Reporting: Meaning, Importance and Benefits

Unit IV: Accounting and Reporting for Business Combinations: Relevant Terms, Types of merger, methods of accounting, treatment of Goodwill arising on merger, purchase consideration and settlement; Accounting in books of vendor/ transfer or company, Accounting for investment in subsidiary, Accounting for holding companies,

Unit V: Issues in corporate reporting disclosure requirements, segment reporting, interim reporting, Harmonization and Global convergence of accounting standards, recent developments in corporate reporting. Convergence of Accounting, Standards with IFRS Advanced of Convergence.

Outcomes:

- Students should develop skills in using financial information to make informed decisions.
- They should be able to identify key insights from financial statements, assess the financial performance and position of a company, and communicate financial analysis effectively to support decision-making processes.

Suggested Readings:

1. Jawaharlal, Accounting Theory and practice, Himalaya, 2010
2. Das Gupta, N.: Accounting Standard: Indian & International, Sultan Chand, N. Delhi
3. Saini, A.S., IFRS for India, Snow white publications

4. Tripathy, Shibarama, Roadmap to IFRS and Indian Accounting Standards, Commercial Law Publication.
5. ICAI, Compendium of Statements & Standard Accounting ICAI, Delhi
6. Narayanswamy R., Financial Accounting: A Managerial Perspective. PHI, New Delhi,
7. Lai Jawahar., Corporate Financial Reporting Theory and Practice. Taxman, New Delhi,
8. Vijaykumar M P., First lesson to Accounting Standards, Snow White, Delhi,
9. Porwal L S.: Accounting Theory- an Introduction, TMG, New Delhi.
10. Ghosh, Goyale & Maheshwari. Accounting Theory. Wiley Eastern,
11. Heinemann, A., Accounting Theory, Prentice Hall.

Semester III Finance Specialization

MCO 304F: Advanced Financial Management (4 C)

Objectives:

- To enable and equip the students with the advanced functions and tools of financial management.

Course Content:

Unit I: Cost of Capital: Meaning and significance of cost of capital, Calculation of cost of debt, preference capital, equity and retained earnings; Combined cost of capital [weighted].
Practical Problems.

Unit II: Operating and Financial Leverage, Meaning and types of Leverages, Operating Leverage, Financial Leverage and combined financial and operating leverage, Measurement of leverages, Practical Problems.

Unit III: Long-term financing decision: Venture Capital Finance-Equity Financing Options, venture capital- features and types, stages of venture capital investment, future prospects of venture capital in India. Lease and hire-purchase financing

Unit IV: Dividend Policy Decisions: Meaning and Forms of dividends, Types of dividend policies, factors affecting Dividend policy, Stability in dividend policy, Theories of dividend payment: Walter's model, Gordon's model, Modigliani - Miller Model.

Unit V: Cash Management and its problems, Advantages of Ample Cash Fund, Tools for planning and controlling of cash, preparation of cash budget and Practical problems.

Outcomes:

- Students should develop a strong knowledge base of advanced financial concepts and theories.
- They should be able to explain and apply complex financial concepts, understand the underlying theories, and evaluate their implications for financial decision-making.

Suggested Readings:

1. Khan and Jain: Financial Management, Tata McGraw Hills.
2. I.M. Pandey: Financial Management, Vikas Publications.
3. S.N. Maheswari: Financial Management, Principles and Practice, Sultan Chand & Sons
4. John J. Hampton: Financial Decision Making, Prentice Hall of India.
5. V.N. Laturkar & Arpita Alvi: Financial Management, Jahanvi Publications Pvt. Ltd; Jaipur.
6. Lawrence J. Gilma: Principle of Managerial Finance, Addisa Werly.
7. Reddy G. Sudarsana: Financial Management Principle and practice HPH, Mumbai.
8. Chandra, Prasanna: Financial Management, Tata McGraw Hill, Delhi.
9. Pandey, I.M: Financial Management, Vikas Publishing House, Delhi
10. Brealey, Richard A and Steward C. Myers: Corporate Finance, McGraw Hill, Int. New York.
11. Van Home, James C: Financial Management and Policy, Prentice Hall, Delhi.

MCO 305F: International Financial Management (4 C)

Objectives:

- This course helps students understand the conceptual framework of International Finance and use thereof in making financial decisions.

Course Content:

Unit I: International Monetary and Financial System: Importance of international finance; Bretton woods conference and afterwards; European monetary system-meaning and scope. Balance of payment and International Linkages: Balance of payments and its components; International flow of Goods, Services and Capital.

Unit II: Foreign Exchange Markets: Determining exchange rates; fixed and flexible exchange rate system; Exchange rate theories; Participants in the foreign exchange markets; foreign exchange market spot markets; Exchange rate quotes; LERMS; Factors affecting exchange rates-spot rates, forward exchange rates, forward exchange contracts; Foreign exchange and currency possession; Information and Communication, Foreign exchange trades.

Unit III: foreign exchange Risk: Transaction exposure; Transaction exposure and economic exposure; Management of exposure – international technique, netting, marketing, leading and lagging, pricing policy, asset and liability management and techniques.

Management of Risk in Foreign Exchange Markets: Forex derivatives, swaps, Future and Option and Forward contracts

Unit IV: International Capital and Money Market and Instruments, Salient features of different international markets, GDRs, ADRs, IDRs (Eurobonds, Euro loans, CPs, Floating rate Instruments, Loan syndication and Euro deposits.

Unit V: Multilateral Financial Institutions: Role of IMF, IBRD and other development banks International investors and foreign investment institutions. Current Developments: International indebtedness; Capital Account Convertibility: pros and cons, Innovations in international financial instruments.

Outcomes:

- Students should develop a strong knowledge base of international finance concepts and theories.
- They should be able to explain key concepts such as foreign exchange rates, international financial markets, and global financial systems.
- They should also understand the theories and models used in international finance.

Suggested Readings:

1. Avadhani, V.A, International Financial Management, Himalaya Publishing House, Mumbai
2. Agarwal O.P., International Financial Management, Himalaya Publishing House, Mumbai
3. Levi Maurice D, International Finance¹, Tata McGrath Hill, International Edition

4. Henning C.N., W Piggot and W.H and W.H Scott, International Financial Management, Tata McGrath Hill, International Edition
5. Apte, P.G., International Financial Management, Tata McGraw Hill, New Delhi.
6. Buckley, Adrian: Multinational Finance, Prentice Hall, New Delhi
7. Eitman, D.K. and A.I. Stenehill: Multinational Business Cash Finance, Pearson Education, New Delhi
8. Levi, Maurice D: International Finance, McGraw Hill, International Edition
9. Rodriqufe R.M. and E.E. Carter: International Financial Management, Prentice Hall, International Edition
10. Shapiro Alan C: Multinational Financial management, Prentice Hall, New Delhi

MCO 306F: Security Analysis and Portfolio Management (4 C)

Objectives:

- The objective of this course is to improve the skills for taking intelligent investment decisions and managing them in a rational and systematic manner.
- It also provides a sound intellectual framework for taking investment decisions.

Course Content:

Unit I: Investment attributes and avenues, sources of investment risk, portfolio management process, approaches to investment decision making, qualities for successful investing and errors in investment management. Computational finance, Return and risk from single security and portfolio of securities. Risk-return relationship.

Unit II: Investment decision through fundamental analysis, bond valuation, types of bond yields, bond price theorem, term structure of interest rates, duration, equity valuation-DD model, P/F ratio, bonus issue and equity valuation.

Unit III: Technical Analysis, Dow Theory and Elliot Wave Theory, Technique of technical analysis, moving average, oscillator, relative strength index, rate of change, moving average convergence and divergence, efficient market hypothesis-weak, semi and strong form of market efficiency.

Unit IV: Portfolio selection through Markowitz Model, risky assets only out of owned fund for both risk and risk free assets out of owned funds; Lagrange multiplier technique, capital asset pricing model, arbitrage pricing theory, portfolio selection through Sharpe model.

Unit V: Portfolio Management and Performance Evaluation: Portfolio management active management under portfolio proportion constant and portfolio beta constant; passive management. Portfolio performance evaluation: Sharpe's measure, Treynor's measure, Jensen's measure and diversification measure.

Outcomes:

- Students should develop skills in constructing and managing investment portfolios. They should be able to diversify portfolios, allocate assets effectively, rebalance portfolios, and measure portfolio performance.
- The objective is to enable students to design and manage portfolios that meet specific investment objectives and risk profiles.

Suggested Readings:

1. Charles P. Jones, John Wiley and Sons Inc., New York Investments : Analysis and Management,
2. Prasanna Chandra, Investment Analysis and Portfolio Management, Tata Mc Graw Hill, New Delhi.
3. John Willey, Modern Portfolio Theory and Investment Analysis, Singapore.
4. Geoffery A. Hirt and Stanley B. Block, Fundamentals of Investment Management, Irwin, Home Wood, Illinois.
5. Singh, Preeti, Security Analysis and Portfolio Management: HPH, Mumbai
6. Bhalla, V.K., Investment Management: S. Chand.
7. Chandra, P., Investment analysis and Portfolio Management, Tata McGraw Hill.
8. Sharpe, W.F. Investment, Prentice Hall, Englewood cliff.
9. Fabozzi, Frank J., Investment Management, Prentice Hall, International Edition

Semester III Marketing Specialization

MCO 304M: Services Marketing (4 C)

Objectives:

- The objective of the course is to develop an understanding of services and service marketing with emphasis on various aspects of service marketing which make it different from goods marketing.

Course Content:

Unit I: Nature & Scope: Concept of services, importance, Goods & Services marketing, Emergence & Reasons for growth of service sector in India, Characteristics of services, Classifications of services, Environment of Service Marketing (Micro as well as Macro).

Unit II: Understanding Customers, Concept of Customer Relationship Management, Relationship management in practice, Segmenting, Targeting & Positioning various services.

Unit III: Product, Product differentiation, product levels pricing of services- pricing concepts, pricing strategies for services, use of differential pricing. Place-Service distribution, components of service delivery system, potential management and problems associated with services delivery.

Unit IV: Promotion- Advertising, Sales Promotion & Personal Selling in service industry. People - Importance of people in service marketing. Role of various people involved. Physical Evidence-concept of Physical Evidence, importance, types of Physical Evidence in various services Process: concept, types of process, Role of process in various services

Unit V: Service Models: Service quality Gap Model, Gronroos Model of service quality, internal marketing, external marketing and Interactive marketing. Challenges in Marketing of services

Outcomes:

- Students should develop a strong knowledge base of service marketing concepts and theories.
- They should be able to explain and apply the unique characteristics of services, understand the principles of service design and delivery, and grasp the key elements of marketing strategies for service organizations.

Suggested Readings:

1. Sinha, P.K. and Sahoo, S.C. Service Marketing: Text and Reading, Himalaya Publishing House, 2015.
2. Jha, S.M. Service Marketing, Himalaya Publishing House, 2002.
3. Balaji B. Services Marketing & Management, S. Chand and Company

4. Iyenger, V.R., Introduction to Banking, Excel Publication
5. Sekhar and Sekhar, Banking Theory and Practice, Vikas Publishing
6. Periasamy, P., Principles & Practice of Insurance, HPH House
7. Ganguly, Anand, Insurance Management, New Age International Publication
8. Mishra and Mishra, Insurance Principles and Practice, Sultan Chand
9. Karma, K.K., Hospitality operation and Management, Robert C..MHI
10. Kotler, Bowen, Makens, and Baloglu, Marketing of Hospitality and Tourism, Pearson
11. Gordon and Natrajan, Banking Theory, law and Practice. HPH
12. IBM, Insurance Product and Services, Taxman Publication Pvt, Ltd, New Delhi

MCO 305M: Advertising and Sales Promotion Management (4 C)

Objectives:

- The aim of the paper is to acquaint the students with concepts, techniques for promotion if sales.
- The other objective of the paper is to give experience in the application of concepts for developing an effective advertising programme.

Course Content:

Unit I: Concept, Functions and significance of Advertising, Advertising's role in the marketing process; legal ethical and social aspects of advertising.

Unit II: Advertising communication system, Setting Advertising Objectives; DAGMAR Approach, Advertising Appeals- Concepts, classification and Essentials, Advertising Strategy planning: Need for advertising strategy planning: steps involved in Developing Advertising Strategy, advertising Agency- Role and functions; Advertiser and Agency Relationship; Advertising copy-copywriting, Ethics in advertising.

Unit III: Designing Advertising Message, Appeal in advertisement, creativity and advertising, advertising media planning, print media, outdoor media, T.V. Ratio, Miscellaneous media, web advertising Media Selection Problems; Consideration in Media Selection Advertising Budget; Approaches to Advertising Budget and Factors influencing Budget;

Unit IV: Introduction to sales promotion, concept and types of sales promotion, sales promotion strategy, sales promotion tactics, consumer promotions, trade promotion, Business promotion, concept and tools of Public Relations,

Unit V: Overview of marketing channels, their structure, functions, and relationships; channel intermediaries: whole selling and retailing; logistics of distribution, channel planning.

Outcomes:

- Students should develop a strong knowledge base of advertising and sales promotion concepts and theories.
- They should be able to explain the role and objectives of advertising and sales promotion, understand the principles of effective advertising campaign development, and grasp the key elements of sales promotion strategies.

Suggested Readings:

1. Aaker, David A. etc. Advertising Management, 4th ed., New Delhi, Prentice Hall of India, 1985.
2. Beleh, George E and Beleh, Michael A. Introduction to Advertising and Promotion, 3rd ed. Chicago, Irwin, 1995.
3. Borden, William H. Advertising, New York, John Wiley, 1981.
4. Hard, Norman. The Practice of Advertising, Oxford, Butterworth Heinemann, 1986.
5. Kleppner, Otto, Advertising Procedure, Englewood Cliffs, New Jersey, Prentice Hall Inc., 1986.
6. Anderson, R. Professional Sales Management, Englewood Cliffs, New Jersey, Prentice Hall of India, 1992.
7. Buskirk, RH and Stanton, WJ, Management of Sales Force, Homewood Illinois, Richard D. Irwin, 1983.
8. Dairymple, DJ. Sales Management: Concepts and Cases, New York, John Wiley, 1989
9. Johnson, EM etc., Sales Management: Concepts, Practices and Cases, New York, McGraw Hill, 1986

MCO 306M: Consumer Behaviour (4 C)

Objectives:

- The basic objective of this course is to develop an understanding about the consumer decision making procedure and its application in marketing of firms.

Course Content:

Unit I: Introduction to consumer behaviour, consumer behaviour and marketing strategy, consumer involvement and decision making.

Unit II: Information search process; evaluation criteria and decision rules; consumer motivation.

Unit III: Information Processing and consumer perception; consumer attitudes and attitude change, influence of personality and self-concept on buying behaviour; psychographics and lifestyle; reference group influence.

Unit IV: Diffusion of innovation and opinion leadership, family decision making. Family Life Cycle, Culture, Subculture, Social Class, Reference group.

Unit V: Models of consumer behaviour, Black box model, Howard & Sheth model, Engel-Blackwell-Kollat model, consumer behaviour audit; consumer behaviour studies in India.

Outcomes:

- Students should develop skills in developing effective marketing strategies based on consumer behavior insights.
- They should be able to identify target markets, develop positioning strategies, design marketing campaigns that resonate with consumer needs and preferences, and evaluate the effectiveness of marketing strategies in influencing consumer behavior.

Suggested Readings:

1. Assail, H. Consumer Behaviour and Marketing Action, Ohio, South Western, 1995.
2. Engle, J.F. et al., Consumer Behaviour, Chicago, Dryden Press, 1993.
3. Howard, John A. Etc., Consumer Behaviour in Marketing, Englewood Cliffs, New Jersey, Prentice Hall Inc., 1989.
4. Hawkins, D., et al., Consumer Behaviour: Implications for Marketing Strategy, Texas, Business, 1995.
5. Mowen, John C. Consumer Behaviour, New York, MacMillan, 1993

6. Mahajan, B.M., Consumer Behaviour in India, Concept Publishing Company. New Delhi
7. Engles, Kollat, Blockcell & Hott: Consumer Behaviour, Rechar and Wisdom, London.
8. Peter D. Basut, Herold H. Kasarfair: Consumer Behaviour, Prentice Hall of India Ltd.
9. Leon G. Schiffman, Kanuk L.L. & Ramesh Kumar S., Consumer Behaviour, Pearson Education.
10. Dravid L. landan & Albert J. Delia Bitta, Consumer Behaviour, Tata McGraw-Hill, New Delhi
11. Frank R. Kardes, Consumer Behaviour and Managerial Decision Making,, Prentice Hall of India, New Delhi

Semester-IV

Two compulsory papers, One Dissertation & Two Special Papers of 100 marks each

Papers		
Paper Code	Title of the Paper	Credit
MCO 401	Strategic Management	4
MCO 402	Business Ethics and Corporate Governance	4
MCO 403	Dissertation and Viva - Voce	4
MCO 404*	SPL PAPER-4	4
MCO 405*	SPL PAPER-5	4

Semester IV (Special Papers)					
And any one of the following three Optional Groups					
Group-A Accounting		Group-F Finance		Group-M Marketing	
MCO 404A	Advanced Accounting	MCO 404F	Financial Risk Management and Derivatives	MCO 404M	Sales and Distribution Management
MCO 405A	International Accounting	MCO 405F	Project Management	MCO 405M	Retail Business Management

Semester IV

MCO 401: Strategic Management (4 C)

Objectives:

- To enable the learners to understand new forms of Strategic Management concepts and their use in business. To provide information pertaining to Business, Corporate and Global Reforms.
- To acquaint the learners with recent developments and trends in the business corporate world.

Course Content:

Unit I: Introduction: Concepts in Strategic Management, Strategic Management as a process- Developing a strategic vision, Mission, Objectives, Policies Factors that shape a company's strategy, crafting a strategy - Industry and Competitive Analysis

Unit II: Environmental Scanning and leadership: Methods. SWOT Analysis - Strategies and competitive advantages in diversified companies and its evaluation. Strategic Analysis and Choice: Tools and techniques - Strategic Leadership: Leadership and Style - Key Strategic Leadership Actions - Developing Human Capital and Social Capital - Balanced Scorecard.

Unit III: Strategy Formulation: Strategy Framework For Analyzing Competition, Porter's Value Chain Analysis, Competitive Advantage of a Firm, Exit and Entry Barriers -

Formulation of strategy at corporate, business and functional levels. Types of Strategies - Tailoring strategy to fit specific industry - restructuring and diversification strategies - different methods Turnaround strategy and diversification strategies.

Unit IV: Strategy Implementation: Strategy and Structure, Leadership, culture connection - Strategies for competing in Globalizing markets and internet economy - Organizational Values and Their Impact on Strategy - Resource Allocation - Planning systems for implementation.

Unit V: Strategy Evaluation and control - Establishing strategic controls - Measuring performance - appropriate measures - Role of the strategist - using qualitative and quantitative benchmarking to evaluate performance - strategic information systems - problems in measuring performance - Strategic surveillance - strategic audit

Outcome:

- Students should develop competence in implementing and evaluating strategic plans. They should be able to design and execute implementation plans, allocate resources effectively, monitor performance against strategic objectives, and evaluate the outcomes of strategic initiatives.

Suggested Readings:

1. Vijaya Kumar P., Hitt A: Strategic Management, Cengage learning, New Delhi,2010.
2. John A PearceII, Amita Mital: Strategic Management, TMH, New Delhi, 2012.
3. Sanjay Mohapatra: Cases Studies in Strategic Management, Pearson, New Delhi,2012
4. Adrian Haberberg & Alison: Strategic Management, Oxford University Press, New Delhi, 2010.
5. P. Subba Rao: Business Policy and Strategic Management, Text and Cases, Himalaya Publishing House, New Delhi, 2011
6. Appa Rao, Parvatheshwar Rao, Shiva Rama Krishna: Strategic Management and Business Policy, Excel Books, New Delhi, 2012

MCO 402: Business Ethics and Corporate Governance (4 C)**Objectives:**

- To familiarize students with the knowledge of ethics emerging trends in good governance practice and corporate social responsibilities in global & Indian context.

Course Content:

Unit I: Business Ethics, the concept of ethics; ethics & related connotations; business value and ethics, concept of business ethics; various approaches to business ethics; ethical theories; the concept of corporate ethics; benefits of adopting ethics in business; ethics programme; code of ethics; ethics committee.

Unit II: Corporate Governance-An Overview Corporate Governance: Concept, Needs, Importance, Benefits, Issues and Concerns-National & International, Corporate Governance and Different Stakeholders.

Unit III: Corporate Governance-Systems & Models Corporate Governance Mechanism, Theory - Agency Theory, Stewardship Theory, Stakeholder Theory, Sociological Theory,

Models – Anglo - American Model, German Model, Japanese Model, Indian Model, Code of Good Governance.

Unit IV: Emergence of Corporate Governance, Developments of Corporate Governance, corporate Governance Committees, World Bank and Corporate Governance, OECD Principles, Sarbanes-Oxley Act, 2002, Indian Committees, SEBI and Corporate Governance, Indian Companies Act and Corporate Governance.

Unit V: CSR and Corporate Governance, Corporate Social Responsibility (CSR), Concept, Issues and Models, CSR and Indian Industries, Corporate Governance and Environmental Issues.

Outcomes:

- Students should develop the ability to analyze and address ethical issues in business contexts.
- They should be able to identify ethical challenges, evaluate different perspectives, and propose ethical solutions and courses of action.

Suggested Readings:

1. Fernando, Corporate Governance-Principles, Policies and Practices, Pearson, New Delhi.
2. Rajagopalan, Take Over, Restructuring and Corporate Governance, Company Law Institute of India, Chennai.
3. Mallin, Christine A., Corporate Governance (Indian Edition), Oxford University Press, New Delhi.
4. Blowfield, Michael, and Alan Murray, Corporate Responsibility, Oxford University Press.
5. Francesco Perrini, Stefano and Antonio Tencati, Developing Corporate Social Responsibility: A European Perspective, Edward Elgar.
6. Sharma, J.P., Corporate Governance, Business Ethics & CSR, Ane Books Pvt Ltd, New Delhi.
7. Sharma, J.P., Corporate Governance and Social Responsibility of Business, Ane Books Pvt. Ltd, New Delhi.

MCO 403: Dissertation and Viva Voce (4 C)

A student shall have to do a dissertation of 100 marks under the supervision of a teacher/faculty of the Department and submit the dissertation report to the Department and there would be a Viva-voce examination.

GUIDELINES FOR DISSERTATION

The objective of the project course is to help the student develop ability to apply multi-disciplinary concepts, tools, and techniques to solve organizational problems. The project may be from any of your areas preferably of specialization area.

Synopsys:

The Proposal of the proposed Project should essentially have the following: Introduction, brief background, and relevance of the topic chosen for the project. Statement of the problem.

Objectives (clearly stated in behavioral terms).

Research Methodology:

Research Design:

Nature and source of data / information to be collected. Sample and sampling technique. Rationale of chosen organization and the sample.

Tools and Techniques to be used for data collection - details of the tools/questionnaire to be used and its relevance with the objectives of the project. Method/s to be used for data collection. Data handling and analysis- organization and analysis of data. Statistical tools to be used for analysis. Relevance of statistical tools with the objectives of the project.

Findings and conclusions.

Limitation of the proposed project, if any. Scope for further research (optional).

Any other relevant detail which will help better appreciation and understanding of the project proposal.

Research Methodology:

Research Design

Nature and Source of data/information Sample and Sampling method with rationale Details of the tools:

The Questionnaire and other methods used and their purpose. Reliability and Validity of the tools used.

Administration of tools and techniques

Data collection

Primary or Secondary Data,

Data Handling, Statistical tools used for Data Analysis.

Data Interpretation and Findings:

Recommendations Summary and Conclusion

Limitations of the Project

Direction for further research Reference/Bibliography

Annexure/Appendices (Questionnaire used etc.)

Project Report

The Project Report must have the following:

Cover Page - must have the name and roll no. of the student and the name & designation of the guide along with the title of the Project.

Acknowledgement, declaration, Certificate of originality signed by the guide with date.

Detailed tables & figures of contents with page nos.

Index of Chapters

All pages of the Project Report must be numbered as reflected in Index of Chapters

Chapter-I: Introduction, Conceptual and Theoretical Descriptions, Statement of the problem

Chapter-II: Review of Literature

Chapter-III : Data Source and Research Methodology,

Chapter-IV: Analysis and Interpretations, (this will include testing of hypothesis)

Chapter-V: Conclusion, suggestions & Scope for further research. Bibliography, References, Annexure. Etc.

Semester IV Accounting Specialization

MCO 404A: Advanced Accounting (4 C)

Objectives:

- The objective of this course is to expose students to advanced accounting issues and practices students should learn advance treatment only to the given chapters in the source.

Course Content:

Unit I: Accounts of Holding Companies: Meaning of holding company and subsidiary company, merits and demerits of consolidation of financial statements, minority interest, cost of control,

Unit II: Revaluation of assets and liabilities, consolidation of profit and loss account and balance sheet. Accounts of Banking Companies: Special features of Bank Accounting, profit and loss Account and Balance sheet as per the banking regulation Act, 1949.

Unit III: Accounts of Insurance Companies: Classification of insurance business - life insurance and general insurance, statutory books to be maintained in life insurance companies, statutory provisions in preparing the revenue account, valuation balance sheet and balance sheet.

Unit IV: Double Accounts system: Meaning, definition and distinction between single and double account system, merits and demerits of double account system, final accounts under the double account system, Revenue account, Net revenue account, capital account and general balance sheet.

Unit V: Company statutory records, Statutory Books of Accounts & Registers Statutory Reports Corporate Governance. New Trends in Accounting: Inflation Accounting, Human Resources Accounting, Hire Purchase Accounting.

Outcomes:

- Students should develop a strong knowledge base of advanced accounting principles and concepts.

- They should be able to explain and apply the accounting principles and concepts related to complex accounting topics, including revenue recognition, financial instruments, income taxes, pensions, and leases.

Suggested Reading:

1. Hanif & Mukherjee, 'Corporate Accounting', Tata McGrath Hill, New Delhi
2. Shukia M.C. Grewal T.S. and Gupta S.C., 'Advanced Accounts, Vol.-II, S. Chand, New Delhi.
3. Pillai R.S.N, Bagavathi & Uma S., 'Fundamentals of Advanced Accounting, S. Chand, New Delhi.
4. Gupta R.L and Radhaswamy M., Advanced Accountancy, Sultan Chand and Sons, New Delhi
5. Maheshwari S.N. & Maheshwari S.K., 'Corporate Accounting', Vikas Publishing House, New Delhi.
6. Arufanandan, Raman, Corporate Accounting, Himalaya Publishing House, Mumbai
7. Gupta R. L. Advanced Financial Accounting, S. Chand & Sons
8. Kumar, Anil S, Advanced Financial Accounting, Himalaya Publication House
9. Shukla and Grewal, Advanced Accounts, S. Chand & Ltd., New Delhi
10. Jain and Narang, Advanced Accounts, Kalyani Publishers, Ludhiana

MCO 405A: International Accounting (4 C)

Objectives:

- The objective of this course is to acquaint the students with the accounting needs of international financial markets and to analyze the accounting measurement and reporting issues unique to multinational business transactions.

Course Contents:

Unit I: International dimensions of accounting: International Accounting—concept, scope and importance of international accounting, harmonization of accounting practices, international accounting standards and IFRS, factors contributing to the development of international accounting, difficulties in international accounting, and international efforts for harmonization.

Unit II: Foreign Transactions-recording and translation, International / foreign transactions and their recording under different methods, currency translations.

Unit III: Foreign Inflation Accounting reporting: International perspective on inflation accounting; financial reporting and disclosure, managing international information systems.

Unit IV: Foreign Financial System Analysis, Analyzing foreign financial statements, financial management of multinational entities.

Unit V: Transfer pricing and international taxation, Transfer pricing-scope, importance and techniques, international taxation-various techniques including withholding taxes.

Outcomes:

- Students should develop skills in interpreting international financial statements.
- They should be able to analyze financial statements prepared under different accounting standards, understand the impact of accounting choices and estimates on financial reporting, and evaluate the financial performance and position of international companies.

Suggested Readings:

1. Arpon, Jeffrey S and Radebaugh, Lee H. International Accounting and Multinational Enterprises, New York, John Wiley, 1985.
2. Choi, Frederick DS and Mueller Gerhard G. International Accounting, Englewood Cliffs, New Jersey, Prentice Hall Inc., 1984.
3. Das Mohapatra, A.K., International Accounting- Prentice Hall of India, New Delhi. Evans, Thomas G. International Accounting & Reporting, London, Macmillan, 1985.
4. Holzer, H Peter, International Accounting, New York, Harper & Row, 1984.

Semester IV Finance Specialization

MCO 404F: Financial Risk Management and Derivatives (4 C)

Objectives:

- This course introduces students to the application of various tools and techniques of financial risk management.

Course Contents:

Unit I: Introduction: Meaning and purpose of derivatives; Forward contracts, future contracts, options, swaps and other derivatives; Types of traders; Trading future contracts; Specification of the future contracts; Operation of margins; Settlement and regulations.

Source of Financial Risk: Credit vs market, default risk, foreign exchange risk, interest rate risk, purchasing power risk etc. Systematic and non-systematic risk.

Unit II: Options: Types of options: Option trading: margins; Valuation of options; Binomial Option Pricing Model; Black Scholes model for call options; valuation of put options; Index options; Open markets, exchange traded options, over-the-counter options, quotes, trading, margins, clearing, regulation and taxation; Future prices and spot prices; Forward prices vs future prices; Future vs options.

Unit III: Futures: Hedgers and speculation: Future contracts; future markets - clearing house, margins, trading future positions and taxation; Future prices and spot prices; Forward prices vs future prices; Future vs options.

Unit IV: Swaps: Meaning of interest rate swaps, valuation of interest rate swaps; Currency swaps and its valuation; Credit risk and swaps.

Unit V: Managing Market Risk: Hedging schemes - delta hedging, theta, gamma, relationship in delta, theta and gamma; Vega and rho; Portfolio insurance. Derivatives Market in India: Present position in India- regulation, working and trading activity.

Outcomes:

- Students should develop the ability to assess and analyze financial risks in various business contexts.
- They should be able to identify risks, quantify their potential impact, and evaluate risk management strategies to mitigate these risks.

Suggested Readings:

1. Chance, Don M; Introduction to derivatives, Dryden Press, International Edition.
2. Chew, Lilian: Managing derivative Risk, John Wiley, New Jersey.
3. Das Satyajit: Swap & derivative Financing, Probus.
4. Hull, J. Option: Future Markets, Prentice Hall Inc. New Delhi.
5. Kolb Robert: Financial derivatives, New York Institute of Finance, New York.
6. Marshall, John F and V.K. Bansal: Financial Engineering - A complete guide to Financial Innovation, Prentice Hall Inc. New Delhi.
7. Report of Prof. L.C. Gupta: Committee on Derivatives Trading. SEBI
8. Report of Prof. J.C. Verma: Committee Report on Derivatives Trading.

MCO 405F: Project Management (4 C)

Objectives:

- The basic purpose of this course is to understand the framework for evaluating capital expenditure proposals, their planning and management in the review of the projects undertaken.

Course Contents:

Unit I: Project and Economic Development, Project Management - An Overview, Capital Investment: Importance & Difficulties; Generation and Screening of project idea.

Unit II: Capital expenditure; importance and difficulties; market & demand Analysis, Situational analysis, Technical Analysis; Financial Analysis.

Unit III: Capital Budgeting Decisions; Analysis of Project Risk; Firm Risk and Market Risk; Social Cost Benefit Analysis; UNIDO Approach, Little-Mirrless Approach.

Unit IV: Network techniques for project management; PERT Model, CPM Model, Project review and administrative aspects.

Unit V: Multiple Projects and Constraints; Financing of Projects, Financing Infrastructure Projects, Project financing in India; Project Feasibility Report.

Outcomes:

- Students should develop effective leadership and teamwork skills in project settings.
- They should be able to communicate effectively with project stakeholders, lead and motivate project teams, resolve conflicts, and manage project-related challenges.

Suggested Readings:

1. Ahuja, G.K. & Gupta, Ravi, Systematic Approach to Income Tax, Allahabad, Bharat Law House, 1997.
2. Bhalla, V.K. Modern Working Capital Management, New Delhi, Anmol, 1997.
3. Bhalla, V.K. Financial Management and Policy, 2nd ed. New Delhi, Anmol, 1998.
4. Chandra, Prasanna, Project: Preparation, Appraisal, Budgeting and Implementation, 3rd ed., New Delhi, Tata McGraw Hill, 1987.
5. Dhankar, Raj S. Financial Management of Public Sector Undertakings, New Delhi, Westville, 1995.

Semester IV Marketing Specialization

MCO 404M: Sales and Distribution Management (4 C)

Objectives:

- The purpose of this paper is to acquaint the students with the concepts which are helpful in developing a sound sales and distribution policy and in organizing and managing sales force and marketing channels.

Course Contents:

Unit I: Nature and scope of sales management; setting and formulating personal selling objectives, recruiting and selecting sales personnel; developing and conducting sales training programmes.

Unit II: Designing and administering compensation plans; supervision of salesman; motivating sales personnel; sales meetings and sales contests; designing territories and allocating sales efforts; objectives and quotas for sales personnel.

Unit III: Developing and Managing sales evaluation programme; sales cost and cost analysis.

Unit IV: An overview of marketing channels, their structure, functions, and relationships; channel intermediaries-whole selling and retailing; logistics of distribution, channel planning, organizational patterns in marketing channels; managing marketing channels.

Unit V: Marketing channel policies and legal issues; information system and channel management; assessing performance of marketing channels; international marketing channels.

Outcomes:

- Students should develop a strong knowledge base of the sales process and sales strategies.
- They should understand the key stages of the sales process, sales techniques, and effective strategies for generating leads, closing sales, and building customer relationships.

Suggested Readings:

1. Anderson, R. Professional Sales Management, Englewood Cliffs, New Jersey, Prentice Hall of India, 1992.
2. Anderson, R. Professional Personal Selling, Englewood Cliffs, New Jersey, Prentice Hall Inc.,
3. Buskirk, RH and Stanton, WJ, Management of Sales Force, Homewood Illinois, Richard D. Irwin, 1983.
4. Dalrymple, D. J., Sales Management: Concepts and Cases, New York, John Wiley, 1989
5. Johnson, EM etc., Sales Management: Concepts, Practices and Cases, New York, McGraw Hill, 1986

MCO 405M: Retail Business Management (4 C)**Objectives:**

- The course will focus on manufacturers' perspective on retailers and understanding of the retail business.

Course Contents:

Unit I: An introduction to the retailing system, retailing mix, social forces, economic forces, technological force, competitive forces; retailing definition, structure, different formats, marketing concepts in retailing.

Unit II: Consumer purchase behavior cultural and social group influence on consumer purchase behavior; retail store location, traffic flow and analysis, population and its mobility, exteriors and layout, customer traffic flows and pattern, creative display.

Unit III: Merchandise planning, stock turns, credit management, retail pricing, return on per sq. feet of space, retail promotions, staying ahead of competition.

Unit IV: Supply chain management, warehousing, role of IT in supply chain management; franchising.

Unit V: Direct marketing/ direct selling, exclusive shops, destination stores, chain stores, discount stores another current and emerging formats, issues and options; retail equity, technology in retailing, retailing through the internet.

Outcomes:

- Students should develop skills in managing store operations. They should be able to optimize store layout and design, manage inventory effectively, ensure smooth supply chain operations, provide excellent customer service, and manage store staff to deliver a positive and seamless shopping experience.

Suggested Readings

1. Diamond Allen, Fashion Retailing, Delmar Pub., 1993.
2. Diamond, Jay and Gerald Pintel Retailing, Prentice Hall, NJ, 1996.
3. Drake, Mary Francis, J.H. Spooone and H. Greenwald, Retail Fashion, Promotion, and Advertising, Macmillan, NY, 1992.
4. Levy, Michael & Barton a. Weitz Retailing Management, 2nd ed. Irwin, London, 1995.
5. Morgenstern, Melvin and Harriat Strongin, Modern Retailing, Pearson.

V. Procedure for admissions, curriculum transaction, evaluation and medium of instruction:

Minimum Eligibility: Bachelor's degree in any discipline from a recognised university/institution.

Examination: CDOE is an institution owned and controlled by the authority of Sambalpur University. The M.Com. Examination in respect of CDOE students shall be conducted by the Sambalpur University. All matters relating to the examinations, i.e. result mark sheet, degree etc. are dealt with the Sambalpur University.

Evaluation: Though the evaluations of Assignments / Seminar / class test / tutorial etc. shall be conducted to evaluate the students with 30% credit for continuous evaluation and 70% credit for end term examination, the final evaluation shall be done through Term End Examination (weight age: 100%).

Curriculum Transaction: In the M.Com. Programme, the teaching shall be imparted mainly through Lecture method during the Personal Contact Programme. It shall also make use of smart class room. The printed study materials shall be sent to the students by post. Efforts shall afoot to provide the study material in soft copies to the learners and to provide them the facility to download the study material from the website through their respective student ID.

Medium of Instruction: The medium of instruction in M.Com. shall be Bilingual. The study materials will be made available to the students in English language. The lectures in personal contact programme shall be delivered in English.

VI. Requirement of the laboratory support and Library Resources:

Laboratory support: There is a requirement of computer laboratory which shall be specifically useful for this course. The CDOE has a Computer Lab with 30 personal computers connected by high speed Internet and wireless networks, LAN and printers, white board with multi-media projection facilities.

Library Resources: Apart from the printed study materials, the library for the M.Com. Programme shall be made enriched with text and reference books in financial accounting, cost accounting, management accounting, law, taxation etc. for the reference of the students. Steps shall also be made to subscribe journals, business magazines, business newspapers, audio video materials etc.

One to One classes: From time to time, the CDOE shall conduct one to one class online for students on demand basis.

Doubt clearing session: A provision to interact with subject faculties shall also be facilitated to students. Students can clear their doubts one to one with faculty members.

Assignments, Case Studies, Project Work: Apart from the main learning materials, students shall be provided with assignments, case studies and project work. These learning components shall generally be based on contemporary situation in the industry and markets.

Lab Computers with Configuration			
Sl. No.	Configuration	Software	Usage
1.	Intel core i7 processor RAM: 8GB Storage: 1TB	1. Windows 10 operating system or Windows 11 2. Linux operating system (Ubuntu or CentOS)	Practical and program execution
Total	30		

VII. Cost estimate of the programme and the provisions:

1. The course Fees: @ ₹ 3,000/- per semester × 4 = ₹ 12,000/.
2. Examination Fees: @ ₹ 500/- per semester × 4 = ₹ 2000/-
= Grand Total ₹ 14,000/- (Fourteen Thousand Rupees)

VIII. Quality assurance mechanism and expected programme outcomes

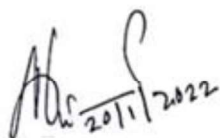
Sambalpur University is one of the premier University of Odisha enlisted under NAAC Grade A. It has its own effective quality assurance and control mechanism. The detailed is mentioned in separate page. The expected outcome of this programme is to provide quality education in more economical way to produce quality professionals in the fields of commerce who will be ready to serve society and mankind in more effective way.

CIQA has a mandate to review the teaching and learning process. The Primary aim of the CIQA is to develop a system for conscious, consistent and catalytic action to improve the academic and administrative performance of the institution. The Sambalpur University has an CIQA with the following objectives.

- The primary aim of the CIQA is to develop system for conscious, consistent and catalytic action to improve the academic and administrative performance of the institution.
- CIQA is to keep the institution abreast of and abuzz with quality sustenance activities on a wide gamut of pertinent issues.
- CIQA is to generate good practices, ideas, planning, implementing and measuring the outcome of academic and administrative performance of the institution.



(Prof. Biswajit Satpathy)
Professor
P.G. Dept. of Business Admn.
Sambalpur University



(Prof. P. C. Tripathy)
Professor
P.G. Dept. of Business Admn.
Sambalpur University



(Prof. D. K. Mahalik)
Professor
P.G. Dept. of Business Admn.
Sambalpur University