

**JSS COLLEGE FOR WOMEN
(AUTONOMOUS)
SARASWATIPURAM, MYSORE-570009**

**POST GRADUATE DEPARTMENT OF
COMMERCE**

SYLLABUS

SCHEME OF INSTRUCTIONS AND EXAMINATION

2019- 20

M.COM PROGRAMME STRUCTURE AND SYLLABUS

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BATCH 2019-20**MINIMUM CREDITS REQUIRED FOR M.COM DEGREE**

I to IV Semesters	HARD CORE COURSE		SOFT CORE COURSE		OPEN ELECTIVE COURSE		TOTAL	
	Number	Credits	Number	Credits	Number	Credits	Number	Credits
Total	11	44	8	32	1	4	20	80

Semester wise requirements of course and credits

Semester	HARD CORE COURSE		SOFT CORE COURSE		OPEN ELECTIVE COURSE		TOTAL	
	Number	Credits	Number	Credits	Number	Credits	Number	Credits
I	04	16	01	04	-	-	05	20
II	04	16	01	04	-	-	05	20
III	03	12	01	04	01	04	05	20
IV	03	12	02	08	-	-	05	20
Total	14	56	05	20	01	04	20	80

First Semester M.Com

Sl. No.	Title of the course	Hard core/ Soft core/ Open elective	Number of Credits			
			L	T	P	TOTAL
HC01	Accounting Theory and Practices	HC	3	1	0	4
HC02	Advanced Financial Management	HC	3	1	0	4
HC03	Advanced Marketing Management	HC	3	1	0	4
HC04	Advanced Auditing	HC	3	1	0	4
SC01	Statistics for Business Decisions	SC	3	1	0	4
SC02	Business Communication	SC	3	1	0	4

Note: Students can register for any one of the above soft cores.

Second Semester M.Com

Sl. No.	Title of the course	Hard core/ Soft core/ Open elective	Number of Credits			
			L	T	P	TOTAL
HC05	Capital Market Instrument	HC	3	1	0	4
HC06	Advanced HRM	HC	3	1	0	4
HC07	Organizational behavior	HC	3	1	0	4
HC08	Marginal Costing and Decision Making	HC	3	1	0	4
SC03	Micro Finance	SC	3	1	0	4
SC04	Enterprise Resource Planning (ERP)	SC	3	1	0	4

Note: Students can register for any one of the above soft cores.

Third Semester M.Com

Sl. No.	Title of the course	Hard core/ Soft core/ Open elective	Number of Credits			
			L	T	P	TOTAL
HC09	Business Research Methods	HC	3	1	0	4
HC10	International Business	HC	3	1	0	4
HC11	Security Analysis and Portfolio Management	HC	3	1	0	4
SC05	Elective: Paper- 1	SC	3	1	0	4
OE	Retail Banking/ Personal Financial Management/Financial Accounting/Management Of Non-Profit Organization/Business Management.	OE	3	1	0	4

Note

1. Students can register for any one of the elective groups as soft core (first paper in the group)
2. Non-commerce students can register any one of the open-electives.

Fourth Semester M.Com

Sl. No.	Title of the course	Hard core/ Soft core/ Open elective	Number of Credits			
			L	T	P	TOTAL
HC12	International Accounting	HC	3	1	0	4
HC13	Legal Aspects of Business	HC	3	1	0	4
HC14	Operations Research	HC				
SC06	Strategic management OR Major Project Work	SC	3	1	0	4
SC07		SC	0	1	3	4
SC08	Elective: paper 2	SC	3	1	0	4

Note: 1. Major project work is a soft core course. The students can register for the Project work or Strategic Management, All carrying four credits each.

Note: 2. Guiding 4 students for Major Project work is considered to be equal to 01 hour of class room teaching

Note: 3. Students must register for 2nd paper in the elective group selected by them in the III semester as soft core.

Elective Groups

Any one group from the available electives shall be selected by a student at the commencement of the III Semester. Once a group has been selected, no change in the selected group will be allowed later. While the first paper of the selected group will be taught in Semester III, second paper of the selected group will be taught in Semester IV as Soft Core Courses. The Department will announce in the beginning of the third semester, any one or more elective groups which will be offered during III and IV semesters depending upon the availability of faculty members and the demand for electives.

Group A: Business Taxation 1. Corporate Tax Law and Planning 2. GST and Custom Duty	Group B: Human Resource Management 1. Strategic Human Resource Management 2. International Human Resource Management
Group C: Marketing. 1.Marketing Services 2.International Marketing	Group D : Banking 1. Banking financial services management 2. Banking Technology
Group E: Insurance 1.Management Of Life Insurance 2.Management of Non Life Insurance	Group F: Financial Accounting 1.Accounting For Specialized Institution 2.International Financial Reporting Standards (IFRS)
Group G: Financial Management 1. International Financial Management 2. Strategic Financial Management	Group H: Cost Management 1.Strategic Cost Management-1 2.Strategic Cost Management-2

FIRST SEMESTER

HARD CORE

HC 01: ACCOUNTING THEORY AND PRACTICE

1. **Course 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.
2. **Pedagogy:** Course activities consist of lectures, case study analysis, solving problems, group discussions, seminar presentation, assignment writing and tests. Reading and analysis of annual reports of companies will be integral part of instruction.

3. Course contents:

Module 1: The Meaning of Accounting Theory: The Meaning of Theory and Accounting Theory; Relationship with Accounting Research and Practice. Types of Accounting Theories – Syntactical, Semantically and Behavioral Theories, Approaches to Formulation Accounting Theory.

Module 2: The Conceptual Framework of Accounting: The IASB Framework for the preparation and presentation of financial statements. Users of Accounting Information and their Information needs, Objectives of Financial Statements, Underlying Concepts and Assumptions; Qualitative Characteristics of Financial Statements; Constraints on Relevant and Reliable Information – Timeliness, Balance between Benefit and Cost, Balance between Qualitative Characteristics, True and Fair View. The Elements of Financial Statements.

Module 3: Recognition, Measurement and disclosure of elements of income statements and balance sheet: Revenue, Expenses, Gains and Losses, Assets, Liabilities, Owner's equity.

Module 4: Accounting for Amalgamation AS-14: Meaning and types – Amalgamation in the nature of Merger and in the nature of Purchase. Accounting for Amalgamation: Pooling of Interest method and Purchase method – problems.

References:

1. Anthony R.N., D.F. Hawkins and K.A Merchant, Accounting: Text and cases, McGraw Hill, 1999.
2. Richard G, Schroeder, Myrle W. Clark and Jack M. Cathey: Financial Accounting Theory and Analysis: Text reading and cases, John Wiley and Sons, 2005.
3. Ahmed Riahi Belkaoui, Accounting theory, Quorum 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. Eldon S Hendricksen, Accounting Theory.
8. www.iasb.org
9. www.icaai.org

FIRST SEMESTER
HARD CORE
HC 02: ADVANCED FINANCIAL MANAGEMENT

1. Course Objectives: To equip students with necessary skills to evaluate capital projects with a focus on advanced Capital budgeting techniques like MIRR (Modified IRR) and selection of projects under conditions of risk and uncertainty. To enable students analyze the leverage and dividend decisions based on theoretical framework.

2. Pedagogy: Students to work out detailed case studies involving the application of various criteria for project selection including risk analysis of capital projects. Analysis of leverage and dividend policies should be based on a sample of leading corporate organizations such as SENSEX companies, followed by seminar presentations and group discussions.

3. Course Content

MODULE-1

Introduction- Meaning, scope and functions of Financial Management. Corporate Objectives- Profit Maximization and wealth Maximization, the relationship of financial management with other disciplines of accounting and Time value of Money

MODULE -2

Capital Budgeting Decision- Importance- challenges- NCF estimation DCF Techniques- NPV vs. IRR- Multiple IRR problem- Modified IRR (MIRR) - Capital Rationing.

MODULE -3

Risk Analysis in Capital Budgeting – Approaches to risk absorption- expected net present value (ENPV) - Pay back methods- Risk- Adjusted Discount rate- use of normal distributions – sensitivity analysis- Measurement of project risk- risk analysis of project portfolios.

MODULE – 4

Capital structures decision- Traditional view – MM's Theory- Factors impacting leverage decision. Cost of capital- Cost of equity- cost of preferred capital – cost of debt – cost of retained earnings- WACC- Marginal cost of capital.

References:

1. Capital Budgeting: Dr. G. Kotreshwar, Chandana Publications (2014), Mysore.
2. Financial Management: Pandey, I.M, Vikas Publishing House, New Delhi.
3. Financial Management: Khan M.Y. and Jain P.K, Tata McGraw Hill, New Delhi.
4. Financial Management: Chandra, Prasanna; TMH, New Delhi.
5. Financial management and Policy: Van Horn; Prentice Hall of India.
6. Fundamentals of Financial Management: Brigham & Houston, Thomson Learning, Bombay.
7. Principles of Corporate Finance: Richard Brealey and Stewart Myers, Tata McGraw Hill, 2000.

**FIRST SEMESTER
HARD CORE
HC03: ADVANCED MARKETING MANAGEMENT**

1. Course Objectives:

- To understand the changing business environment
- To identify the indicators of management thoughts and practices
- To understand fundamental premise underlying market driven strategies

2. Pedagogy:

The subject matter will be presented through lecture, class discussion, student presentation, guest lectures and laboratory experiences.

3. Course Content

Module -1

Marketing: Concept and approaches; Marketing channels; Marketing mix; Strategic marketing planning; Market segmentation, targeting and positioning.

Module-2

Marketing Mix Decision: Product decisions: Concept; Product line; Product mix decisions; Product life cycle; New product development Pricing decisions: Factors affecting price determination; Pricing policies and, strategies, Promotion decisions: Role of promotion in marketing; Promotion methods - Advertising; Personal selling; Publicity; Sales promotion tools and techniques; Promotion mix Distribution decisions: Channels of distribution; Channel management

Module-3

Consumer Behavior: Consumer buying process; factors influencing consumer buying decisions, Service marketing.

Module-4

Trends in marketing: Social marketing; online marketing; Green marketing; direct marketing; Rural marketing; CRM Logistics management.

References:

1. Marketing Management: Philip Kotler and Kevin Lane Keller, PHI 14th Edition, 2012
2. Marketing management-Text and Cases: KS Chandrasekhar, Tata McGrawHill-Vijaynicole, First edition, 2010.
3. Marketing: Paul Baines, Chris Fill and Kelly Page, Oxford University Press, 2nd Edition, 2011.

**FIRST SEMESTER
HARD CORE
HC04: ADVANCED AUDITING**

1. Course Objectives:

This subject aims at imparting knowledge about the principles and methods of auditing and their applications.

2. Pedagogy:

The subject matter will be presented through lecture, class discussion, student presentation, guest lectures and laboratory experiences.

3.Course Content:

Unit 1: INTRODUCTION TO AUDITING : Introduction – Meaning - Definition – Objectives – Differences between Accountancy and Auditing – Types of Audit - Advantages of Auditing – Preparation before commencement of new Audit – Audit Notebook – Audit Working Papers – Audit Programme

VOUCHING: Meaning - Definition – Importance – Routine Checking and Vouching – Voucher -Types of Vouchers – Vouching of Receipts: Cash Sales, Receipts from debtors, Proceeds of the sale of Investments. Vouching of Payments: Cash Purchases, Payment to Creditors, Deferred Revenue Expenditure.

Unit 2: VERIFICATION AND VALUATION OF ASSETS AND LIABILITIES : Meaning and Objectives of verification and valuation– Position of an Auditor as regards the Valuation of Assets – Verification and Valuation of different Items: Assets: Land & Building, Plant & Machinery, Goodwill – Investments - Stock in Trade. Liabilities: Bills Payable - Sundry Creditors – Contingent Liabilities.

Unit-3: AUDITING STANDARDS

AASB - Scope and Function. Auditing Standards- Scope, Procedures for issuing Auditing Standards, Auditing Standards- Overall Objectives of the Independent Auditor and the conduct of an audit in accordance with standards on auditing (SA 200), Quality control for an audit of financial statements (SA 220), audit documentation (SA 230), The Auditor Responsibilities Relating To Frauds in an audit of financial statements (SA 240), Consideration of laws and regulations in an audit of financial statements.

Unit 4: Recent Trends in Auditing: Management audit; Energy audit; Environment audit, Corporate Audit.

BOOKS FOR REFERENCE:

1. P N Reddy & Appannaiah, Auditing, HPH
2. TR Sharma, Auditing, Sahitya Bhavan
3. BN Tandon, Practical Auditing, Sultan Chand
4. Dr. Nanje Gowda, Principles of Auditing, VBH
5. Dr. Alice Mani: Principles & Practices of Auditing, SBH.
6. K. Venkataramana, Principles And Practice Of Auditing, SHBP.
7. MS Ramaswamy, Principles and Practice of Auditing.
8. Dinakar Pagare, Practice of Auditing, Sultan Chand

9. Kamal Gupta, Practical Auditing, TMH
10. R.G Sexena - Principles and Practice of Auditing
11. study materials Issued by ICAI.

FIRST SEMESTER
SOFT CORE
SC01: STATISTICS FOR BUSINESS DECISIONS

1. Course Objectives:

The aim of this course is to enable a student to have knowledge about application of probability theory and sampling in different areas of commerce, time series analysis and application of multiple correlation and regression analysis.

2. Pedagogy:

Class room teaching of basic statistical models shall be followed by solving problems involving business applications. Assigned problems are to be worked on an individual basis, followed by group discussion of case problems.

3. Course Contents:

Module 1: Probability Theory and Theoretical Distributions: Meaning, terminology, types and rules. Random variables and use of expected value in decision making. Binomial, Poisson and Normal probability distributions- their characteristics and applications in business decisions.

Module 2: Sampling: Meaning of sample and population. Probability and non-probability methods of sampling. Use of random digits to choose random samples. Sampling from normal and non-normal populations. The Central limit theorem. Use of sampling in business decisions, Testing of hypothesis

Module 3: Time Series Analysis : Variations in time series. Cyclical, seasonal and irregular variations. Trend analysis. Application of time series analysis in forecasting.

Module 4: Multivariate Analysis: Partial Correlation, Multiple Correlation and Regression correlation analysis. Analysis of Variance. Application of multivariate analysis in business decisions.

References:

1. Statistics for Business and Economics: Wonnacott and Wonnacott Wiley Publications
2. Econometrics: Wonnacott and Wonnacott Wiley Publications
3. Statistics: Sanchetti and Kapoor
4. Statistical Analysis for Decision Making: Morris Hamber

FIRST SEMESTER

SOFT CORE

SC02: BUSINESS COMMUNICATION

1. Course Objective

This course intends to develop good communication skills in students for their future jobs and Endeavors in the corporate word so that they can gain a cutting edge over their other counterparts within the country and across the globe.

2. Pedagogy: Teaching method comprises of lecture sessions and tutorials. Lecture sessions focus on providing conceptual understanding and analytical setting for select aspects of the course content.

3. Course Contents:

MODULE-I : INTRODUCTION: Definition and classification of communication, purpose of communication, process of communication, importance of communication in management, communication structure in organization, barriers & gateway in communication, 7 C's of communication, Impact of cross cultural communication.

MODULE II : EMPLOYMENT COMMUNICATION: Writing CVs & Application Letter, Group discussions, interview, types of interview, candidates preparation, Interviewers preparation; Impact of Technological Advancement on Business Communication; Communication networks, Intranet, Internet, teleconferencing, videoconferencing
Oral communication: What is oral Communication, principles of successful oral communication, two sides of effective oral communication, effective listening, non-verbal communication, Body language, Paralanguage.

MODULE III : WRITTEN COMMUNICATION: Purpose of writing, pros & cons of written communication, clarity in writing, principles of effective writing, writing technique.
BUSINESS LETTERS AND REPORTS: Introduction to business letters, Types of business letter, Layout of business letter, Reports: definition & purpose, types of business reports, reports writing.

MODULE IV : GROUP COMMUNICATION- Meetings: need, importance & planning of Meetings, drafting of notice, Agenda, minutes & resolutions of Meeting, writing memorandum, press release, press conference, Business etiquettes – netiquettes, telephonic & table etiquettes.
PRESENTATION SKILLS: What is a presentation: elements of presentation, designing a presentation
Advanced visual support for business presentation, types of visual aid, appearance & posture, practicing delivery of presentation.

RECOMMENDED BOOKS:

1. Lesikar RV & Pettit Jr. JD – Basic Business Communication : Theory & Application (Tata Mc Grow Hill, 10th Edition).
2. Bisen & Priya – Business Communication (New Age International Publication)
3. Kalkar, Suryavanshi, Sengupta-Business Communication (Orient Blackswan)
4. M.K. Sehgal & V. Khetrapal - Business Communication (Excel Books).
5. P.D. Chaturvedi – Business Communication (Pearson Education, 3rd Edition 2006).
6. Sharma R.C., Mohan Krishna – Business : Correspondence and Report Writing (Tata McGraw Hill,

SECOND SEMESTER

HARD CORE

HC 05: CAPITAL MARKET INSTRUMENTS

1. Course Objectives:

The course intended to equip students in opportunity to understand:

1. Comprehend the role of capital markets.
2. Evaluate the various Capital markets instruments like stocks, Bonds, etc....
3. Understand the basics of new instruments like ETFs, and derivatives.

2. Pedagogy:

Teaching method comprises of lecture sessions, and tutorials. Lecture session focus on providing conceptual understanding and analytical settings for select aspects of the course contents.

3. Course contents:

Module 01: Capital markets: In overview of financial markets, origin, nature and role of Capital markets – Globalization of capital markets – Capital markets in India. Capital Market Instruments: Stocks, Bonds, Debentures, ADRs, GDRs, IDRs, ETFs, and units of Mutual Funds.

Module -02: **Financial services:** Concept of financial services, features and scope of financial services in India. Securitization of debts – Definition, securitization and factoring, benefits, securitization in India, Current Guidelines on securitization.

Module 03: **Derivatives – Basic features** – Role of Derivative Markets – Forwards and Futures – Commodity futures: Stock futures and Index futures.

Module 04: Options and Swaps: Stock options and Index options – Swaps – Currency Swaps and Interest rate swaps.

References:

1. Financial institutions and markets –By Bhole.(TMH)
2. Financial markets – By M.Y. Khan(vivek)
3. Financial derivatives: Dr.G. Kotreshwar.
4. Financial derivatives – Parashuraman
5. Financial services – By M.Y.Khan (wiley India)
6. Emerging scenario of financial services - Gorden and Natarajan.
7. Derivatives and Financial Innovations: Manish Bansal and Navneet Banshal (Mc Graw Hill).
8. Financial derivatives, concepts and problems: Gupta S.L (Prendise and Hall)
9. Fundamentals of Financial Derivatives (Wiley India) – Parushuraman N.R

SECOND SEMESTER
HARD CORE
HC06: ADVANCED HUMAN RESOURCE MANAGEMENT

1. Course Objectives: The course is envisaged to provide the student the knowledge related to management of human resources in business enterprises. This course familiarizes the student with various facets of human resources and their management.

2. Pedagogy: Teaching method comprises of lecture sessions and tutorials. Lecture sessions focus on providing conceptual understanding and analytical setting for select aspects of the course content.

3. Course Contents:

Module 1: Environmental Context: New economic policy and changing business technological –socio- economic and political and legal environment, structural reforms and their implications for HRM in India-Response of the management-worker and unions to structural reforms and their implications for HRM in India-Response of the management –Worker and unions to structural adjustment. Concepts of human resource management-Meaning Objectives-Scope and functions-Perspective of HRM: linking corporate strategies and policies with HRM Organization of HRM department.

Module 2: Human Resources Planning and Procurement: Job analysis and evaluation, job description ,job specification -job rotation and job enrichment. Human resource planning importance- objectives and problems. Recruitment-meaning-recruitment policy, sources – factors affecting selection decision-selection procedure. Human resource information system.

Module 3: Human Resource development: Meaning-concepts of HRD-objectives of training-organisation of training programmers-methods-advantages and limitations of training. Evaluation of training programme HRD for total quality management. Transfer policy Promotion policy- Demotion and Discipline- consequences of indiscipline –disciplinary procedure.

Module 4: Compensation/Rewards System: Significance of reward system in business organization. Compensation system in practice-systems of promoting -factors determining employee compensation and rewards-dearness allowance, employee benefits-bonus-laws on wages, bonus and social security-managerial compensation. Performance Appraisal: concepts, objectives philosophy and process of performance appraisal system- counseling.-career planning and management.

References:

1. Human Resource Management: Strategies and Action -Armstrong
2. Human Resource Management -Dr.Ashwathappa
3. Personnel and Human Resource Management -D.A. Deonz and F.P. Robins
4. Personnel Management - Edwin Phillip

SECOND SEMESTER
HARD CORE
HC07: ORGANIZATIONAL BEHAVIOR

1. Course Objectives:

The objective of this course is to provide the student the knowledge about organisations, their Constitution and the behaviour of people in organisations.

2. Pedagogy:

Teaching method comprises of lecture sessions and tutorials. Lecture sessions focus on providing conceptual understanding and analytical setting for select aspects of the course content.

3. Course Contents

Module 1: Introduction: Meaning-Definitions and scope of organisational behaviour – Fundamental Concepts of OB – Key elements of OB: people-Organisational structure-technology and environment - Contributing Disciplines to OB-Psychology-Sociology-social psychology-Anthropology- Political science-OB and Management-Comparative roles in organisation- Formal and Informal organisation - Case studies.

Module 2: Foundations of Individual Behaviour: Biological Characteristics-Age-Sex-Marital Status- Number of Dependents-Tenure-Ability-Intellectual Abilities- Physical Abilities- The Ability-Job fit - Personality - Personality determinants-Theories of Personality - Personality Traits-Major Personality Attributes influencing OB-Matching personality and Jobs-Learning – Theories of learning shaping-Values, Attitudes, and Job satisfaction: Importance of Values-Sources of Value system-Sources and types of Attitudes-Case studies.

Module 3: Motivation: The concept of Motivation-Early Theories of Motivation-Hierarchy of Needs-theory-theory X and Theory Y-Hygiene theory-contemporary theories of motivation-ERG Theory-three needs theory-cognitive evaluation theory and others – Case studies.

Module 4: Foundations of group behaviour: Defining and classifying groups-group process-group tasks-cohesive groups-group dynamics-**Leadership-nature** and importance-functions styles-Communication: Nature and Types-Effective communication-Roles of Formal and Informal communication-Conflict management-The process of conflict-Types of conflict -Functional and Dysfunctional conflict-Resolution of conflict-Case studies.

References:

1. Organisational Behaviour: Concept, Theory and Practice-Nirmal Singh
2. Organisational Behaviour - Fred Luthans
3. Organisation Theory and Behaviour - V S P Rao and PS Narayana
4. Organisational Behaviour - Niraj Kumar
5. Organisational Behaviour – K. Aswathappa

SECOND SEMESTER

HARD CORE

HC 08: MARGINAL COSTING AND DECISION MAKING

1. Course Objectives:

The course in marginal costing and decisional making is aimed at equipping the students with the knowledge and skill relating to marginal costing as a tool for evaluating a wide range of marginal decisions involving make or buy, pricing, export offers, temporary short-term of operations, discontinuance of a product line, etc..

2. Pedagogy:

Course activities consist of lecture, group discussion, seminar presentations, assignments, writing and tests. Solving problems and evaluating decisions involve in the financial and cost data of selected firms will be integral parts of Instructions.

3. Course contents:

Module 01: Introduction: Meaning and definition of marginal cost and marginal costing – classification of cost on the basis of behaviour, absorption costing – meaning, difference between marginal costing and absorption costing – advantages and limitations of marginal costing. Income statements under absorption costing and marginal costing – problems.

Module 02: Contribution: Meaning – Uses, cost volume profit analysis (CVP) – break even point – break even chart: margin of safety, angle of incidence , Basic assumptions of break even analysis – limitations of CVP analysis – problems.

Module 03: Profit volume ratio: meaning – ascertainment of P/V ratio – uses of P/V ratio - ascertainment of BEP, value of sales to earn a desired profit, variable cost, fixed cost, profit, margin of safety and contribution - problems.

Module 04: Marginal costing and managerial decisions – meaning of decision making, differential analysis, types of choice decisions, profit planning, pricing decision, make or buy decision, add or drop products, sell or process further (Joint and by products), operate or shut down, special orders, replace or retain decisions – problems.

References:

1. Accounting for managers: Dr. Jawaharlal (Himalaya publishing House).
2. Accounting for managers: (ICFAI publications).
3. Advanced management accounting – Ravi M Kishore (Taxman's publications)
4. Management accounting: RSM Pillai & Bagavathi – S Chand & Co.

5. Introduction to management accounting- Horngren, Sundem and Stratton Prentice Hall of India Pvt. Ltd, New Delhi – 110001.

SECOND SEMESTER
SOFT CORE
SC03: MICRO FINANCE

Module 1: MICRO FINANCE

Meaning, concept, Elements, Importance and Brief History - Sustainable Community Banking - Role of Micro Finance - Difference between Micro Finance and Macro Finance.

Module 2: FINANCIAL INSTITUTION

Financial Institutions - evolution, objectives, and Functions –NABARD, IFCI, SIDBI, ICICI, SFC, Grameena Banks. Role and functions of commercial banks.

Module-03: MICRO CREDIT AND RURAL CREDIT

Micro credit: meaning and definition, features, models, channels - micro finance institutions, evolutions, objectives, functions, pros and cons of micro finance institutions.

Rural credit: meaning and definition, objectives, types of rural credit – short term and long term credits, terms and conditions of finance, repayment conditions – lead banks and rural credit institutional linkages need for readjustment of rural development strategies, need for sustainable rural developments.

Module-04: SELF-HELP GROUPS

Meaning of SHG's, pattern of their functions – funding agencies of these SHG's - activities of SHG's – savings, credit, marketing and insurance - role of SHG's in financial and social inclusion – Self help promotions: concepts, elements, stages and significance - structure of SHG's – precautions to be taken while forming the SHG's.

References:

1. Aggarwal, K. Pankaj and Sinha, S. K. (2010). Financial Performance of Microfinance Institutions of India-a cross-sectional study. Delhi Business Review, 11(2).
2. Microfinance in India Hardcover – 21 Feb 2008 by K.G. Karmakar (Author)
3. Managing Risk and Creating Value with Microfinance, Author: Mike Goldberg, Eric Palladini Publish Date: August 2010
4. The Economics of Microfinance, Author: Jonathan Morduch, Beatriz Armendariz Publish Date: May 2010
5. Microfinance Handbook: An Institutional and Financial Perspective, Author: Joanna Ledgerwood Publish Date: October 1998

6. Banking, Micro Finance and Self-help Groups (SHGs) in India, Author: A. Vijayakumar (Editor) Publish Date: July 2009

SECOND SEMESTER

SOFT CORE

SC 04: ENTERPRISE RESOURCE PLANNING (ERP)

1. Course Objectives:

- To understand the business process of an enterprise
- To grasp the activities of ERP project management cycle
- To understand the emerging trends in ERP developments

2. Pedagogy: Teaching method comprises of lecture sessions and tutorials. Lecture sessions focus on providing conceptual understanding and analytical setting for select aspects of the course content.

3. Course Contents:

MODULE -1

Introduction to ERP: ERP vs. MRP, Evolution- growth- benefits and Limitation of ERP- phases of ERP- Sales, Marketing, and distribution manufacturing – Finance- Personnel- Purchase and Inventory- Planning and control

MODULE -2

ERP related Techniques, Business Process Reengineering(BRP), MIS- DSS-EIS-Data Warehousing –Data Mining –Online Analytical Processing, Supply- chain management CAD/CAM- Materials Requirement Planning, Bills of Materials, Manufacturing Resource planning , Distribution Requirement planning, JIT and kanban- Make to order- Make to stock- Assemble to order , Engineer to – order.

MODULE -3

ERP Models –Finance- Plant and Maintenance- Quality Management- Materials Managements- Benefits of ERP.

MODULE -4

ERP implementation life cycle- Pre evaluation screening, package evaluation- Project Planning phase- GAP Analysis- Reengineering , Configuration- Team Training- Testing and Going Live

REFERENCES

1. Sinha P. Magal and Jeffery Word, Essentials of Business Process and Information System, Wiley India, 2012
2. Jagan Nathan Vaman, ERP in Practice, Tata McGraw-Hill, 2008
3. Alexis Leon, Enterprise Resource Planning, second edition, Tata McGraw-Hill, 2008.
4. Mahadeo Jaiswal and Ganesh Vanapalli, ERP Macmillan India, 2009
5. Vinod Kumar Grag and N.K. Venkitakrishnan, ERP- Concepts and Practice, Prentice Hall of India, 2006.

THIRD SEMESTER
HARD CORE
HC 09: BUSINESS RESEARCH METHODS

1. Course objectives:

The course is envisaged to provide the students the knowledge and skill related to conduct of research related to business. This basic course familiarizes the student with the technicalities of executing a research assignment, in particular the applied research domain.

2. Pedagogy:

The lecture session focus on providing conceptual understanding and analytical setting for select aspects of course contents. This session focus on student involved and student driven content study. Identified groups of students make presentations and interact with both the faculty and other students. The aspects reinforced through lecture and tutorial is taken up for practical study. Here the student would undertake field exercises related to different aspects of the course content.

Unit 1: INTRODUCTION TO RESEARCH

Meaning – Objectives – Types of Research – Scope of Research – Research Approaches – Research Process – Research Design – Research Methods Vs Research Methodology - Steps in Research – Problem Formulation – Statement of Research Objective – Exploratory – Descriptive – Experimental Research.

Unit 2: METHODS and TOOLS OF DATA COLLECTION

Observational and Survey Methods – Field Work Plan - Administration of surveys - Training field investigators - Sampling methods - Sample size.

Questionnaire Design; Attitude measurement techniques – Motivational Research Techniques – Selection of Appropriate Statistical Techniques

Unit 3: STATISTICAL METHODS

Tabulation of data - Analysis of data – Testing of Hypothesis, Advanced techniques – ANOVA, Chi Square- Discriminant Analysis - Factor analysis, Conjoint analysis - Multidimensional Scaling - Cluster Analysis (Concepts Only).

Module 4: Analysis and Presentation: Application of Univariate, Bivariate and Multivariate methods of Statistical Analysis- Report writing -Types of Reports, Business, Technical and Academic Report writing – Methodology Procedure – Contents – Bibliography

References:

1. Business Research Methods, William G. Zikmund, The Dryden Press
2. Research for Development: A Practical Guide, Sophie Laws, VISTAAR Publications
3. Methodology in Social Research, Partha Nath Mukherjee, Sage Publications

**THIRD SEMESTER
HARD CORE
HC 10: INTERNATIONAL BUSINESS**

1. Course Objectives:

This specialization course on International business is designed to equip the student with policy and practice skills related to international business. Upon completing this course the student will be able to understand the intricacies of running business of the political territories. C/E would also get an insight into the policy environment in India regarding the International business.

2. Pedagogy:

The course would be taught under LTP method. The lecture sessions are designed to be interactive with the students expected to come prepared with basic reading suggested before every session. The tutorial sessions are basically group exercises with each designed group handling a prescribed module for presentation and interaction, in a three way interactive process. It basically involves preparing field reports and presenting them for plenary discussions.

3. Course contents:

Module 01: Introduction: International business and marketing – trends in international trade – reasons for going international, global sourcing and production sharing – international orientation – internalization stages – growing economic power of developing countries – international business decisions.

Module 02: International business environment: Trading environment – commodity agreement – cartel – state trading – trading blocks. Groupings- SAARC, GATT/WTO and trade liberalization - the Uruguay round – evaluation – UNCTAD, BRICS AND ASEAN.

Module 03: Multinational corporations: Definitions – organizational structures – dominances of MNC's – recent trends – code of conduct – multinationals in India.

Module 04: India in the Global setting: India an emerging market - India in the global trade – liberalization and integration with global economy – obstacles in globalization – factors favoring globalization, globalization strategies. Trade policy and regulations in India. Trade strategies – trade strategy of India, export import policy- regulation and promotion of foreign trade in India.

References:

1. Chadha G.K : WTO and Indian economy

2. G. S Batra and R. C Dangwal : International business (New trends)
3. Jean Pierre & H. David Hennessey : Global marketing strategies

THIRD SEMESTER

HARD CORE

HC: 11- SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT

1. COURSE OBJECTIVES: Enables student to

- Understand the nuances of stock market operations
- Understand the techniques involved in deciding upon purchase or sale of securities

2. Pedagogy: Teaching method comprises of lecture sessions and tutorials. Lecture sessions focus on providing conceptual understanding and analytical setting for select aspects of the course content.

3. Course Contents:

MODULE 1 : Introduction to securities: Indian market – overview, players, participants and stock exchanges, investment – meaning, definition, Investment vs speculation, Investment process, Investment categories, characteristics of investors, objectives of investors, types of investors, Hedging , Innovative financial instruments.

MODULE- 2 : Fundamental analysis- EIC analysis- economic analysis’ tools for economic analysis, industrial analysis, standard industrial classification, tools for industry analysis , quantitative industry analysis, company analysis, tools for company analysis.

MODULE- 3: Portfolio management- Meaning, Definition, Portfolio Analysis, Importance of portfolio, portfolio objective, Portfolio management process, selection of securities

MODULE-4: Portfolio Theory- Portfolio construction – Diagnostics Management- Performance evaluation- Portfolio revision – Mutual funds- Investor life cycle, personal investment, personal finance, portfolio management of funds in banks, insurance companies, pension funds.

REFERENCES

1. Reilly & Brown, Investment Analysis and Portfolio Management, Cengage Learning, 9th edition, 2011.
2. S. Kevin , Securities Analysis and Portfolio Management , PHI Learning , 2012.
3. Bodi, Kane, Markus, Mohanty, Investments, 8th edition, Tata McGraw Hill, 2011.
4. V.A.Avadhan, Securities Analysis and Portfolio Management, Himalaya Publishing House, 2011.
5. V.K.Bhalla, Investment Management, S.Chand & Company Ltd., 2012.
6. Donald E.Fischer & Ronald J.Jordan, Security Analysis & Portfolio Management, PHI

THIRD SEMESTER
ELECTIVE01: BUSINESS TAXATION
PAPER01: CORPORATE TAX LAW AND PLANNING

1. Course Objectives: The objective of the course is to provide an in depth knowledge on taxation of corporate entities including dividend distribution tax, MAT, preparation and filling of returns under digital signature.

2. Pedagogy:

- a. Modes of payment of taxes- advance tax, self assessment tax ITR-6, filling and filing TDS, TCS, and Regular assessment tax.

0. Analysis of the published Financial Statements of Public Limited Companies.

- b. Study of Important Judgments/ Case laws relating to the topic.
- c. E-filing demonstration of E-TDS returns Forms 24Q and 26Q.
- d.

3. Course content:

Module01:

Introduction: Importance and Objectives of Corporate tax. Definition of Indian Company, Domestic Company, Foreign Company, Widely held Company, Closely held Company, Residential Status of a Company and incidence of tax, Computation of Income and Tax – Minimum Alternative Tax.

Module 02:

Special Provision: like 80 HHC, 80 IA, 80 IB, 10 A. Merger and Demergers, Conversion of Partnership / Private Limited to LLP and vice versa.

Module 03:

Tax planning: Tax avoidance and tax evasion. Tax planning with all heads of income pertaining to Companies, corporate dividend. Corporate dividend policy and bonus shares.

Module 04:

Procedure for assessment: Tax return, refunds, rectification, appeals and revision. Deduction of Tax at sources, remittances procedure, implications of delay in payment and filing returns.

Reference Books:

- 1. Direct Taxes : Agarwal PK “ Tax Planning for Companies ” (Hind Law Publications)
- 2. Corporate tax Planning and Management : Lokhotia (Vision Publishers)

3. Corporate tax Planning and Management : Dr. H.C Mehrotra and Dr. S.P Goyal (Sahitya Bhawan Publications)
4. Corporate Tax Planning : Dr. Singhnia.

THIRD SEMESTER
ELECTIVE 02: HUMAN RESOURCE MANAGEMENT
PAPER01: STRATEGIC HUMAN RESOURCE MANAGEMENT

1. **Course Objective:** The Course is envisaged to provide knowledge to the students related to Management of Human Resources in Business enterprises. This course familiarizes the students with various facts of human resources and their management.
2. **Pedagogy:** Teaching methods comprises of lecture session and tutorials. Lecture session focus on providing conceptual understanding and analytical setting for select aspects of the course content.
3. **Course content:**

Module 01: Introduction- Concept-Personnel/Human Resources Function in India- Emergence of HRM- Distinctive feature of HRM- Ensuring underpinning of HRM to business strategy: In practice objective of HRM- Corporate Strategy and Strategic HRM- Concept- The origin- Strategic Human Resource Management- Aligning HR to Corporate Strategy- HRM in Practice.

Module 02: **Industrial Relation Perspective-** The concept- Scope of Industrial relations- Objectives of industrial relations changing values and their impact- Industrial conflict- Trade unionism- Reforms in labor legislations- Employee participation in organization- Reforms in Labor legislations Employees participation in organization- Collective bargaining- Grievance procedure.

Module03: **Trends in HRM-**Strategic approach, HR Role as a catalyst-Scope and nature of HRM- Human Resource Outsourcing- Planning Retirement- Trends in 21st century in wages/Salary schemes.

Module 04: **Human Resource Management in Other Countries-**A Competitive analysis HRM in Japan- HRM in the USA- International Human Resource Management-An analysis-HRM in Single European Market- HRM in Eastern Europe.

References:

1. Strategic Human Resource Management- Text and Cases=- K .Prasad(Mc Millan)

2. Human Resources Management- Gary Desler, (Pearson Education)
3. Human Resources Management- Raymond Noe.

THIRD SEMISTER
ELECTIVE 03: MARKETING
PAPER01: MARKETING SERVICES

1. COURSE OBJECTIVE: To understand the meaning of services and the significance of marketing the services.

2. Pedagogy:

The subject matter will be presented through lecture, class discussion, student presentation, guest lectures and laboratory experiences.

3. Course Contents:

Module 01:

Marketing Services: Concepts and issues – definition of services – differences between goods marketing and service marketing –nature and characteristics of services – the seven P’s of services-marketing strategies of service firms.

Module 02:

The features of service marketing: Ethics in service marketing – challenges in service marketing – growth of service markets – consumer services – industrial services –marketing mix for service marketing.

Module 03:

Marketing of financial services: Branding and advertising of financial services – need and importance of financial marketing - marketing mix for financial organization – financial advertising - financial advertising in India – financial marketing market growth strategies.

Module 04:

Marketing of educational services including professional education: Service characteristics and their implication of education – marketing strategies – marketing mix for educational service- strategies for marketing, recent trends in service marketing in the national and international context.

REFERENCES

1. Kenneth E Clow, et al, Services Marketing Operation Management and Strategy, Biztantra, 2nd Edition, New Delhi, 2004.
2. Halen Woodroffe, Services Marketing, McMillan, 2003.

3. Valarie Zeithaml et al, Services Marketing, 5th International Edition, Tata McGraw Hill, 2007.
4. Christian Gronroos, Services Management and Marketing a CRM Approach, John Wiley, 2001.
5. Gronroos, Service Management and Marketing –Wiley India.

THIRD SEMISTER
ELECTIVE 04: BANKING
PAPER01: BANKING FINANCIAL SERVICES MANAGEMENT

1. Course objectives:

- Grasp how banks raise their sources and how they deploy it and manage the associated risks
- Understand e-banking and the threats that go with it.

2. Pedagogy: Teaching method comprises of lecture sessions and tutorials. Lecture sessions focus on providing conceptual understanding and analytical setting for select aspects of the course content.

3. Course Contents:

Module-I OVERVIEW OF INDIAN BANKING SYSTEM

Overview of Indian Banking System, Functions of banks, key Acts governing the functioning of Indian banking system – RBI Act 1934, Negotiable Instruments Act 1881, Banking Regulations Act 1948 – Rights and obligations of a banker, Overview of Financial statement of banks – Balance sheet and Income Statement.

Module-II SOURCES AND APPLICATION OF BANK FUNDS

Capital adequacy, Deposits and non-deposit sources, Designing of deposit schemes and pricing of deposit services, application of bank funds – Investments and Lending functions, Types of lending– Fund based, non-fund based, asset based – Different types of loans and their features, Major components of a typical loan policy document, Steps involved in Credit analysis, Credit delivery and administration, Pricing of loans, Customer profitability analysis.

Module-III CREDIT MONITORING AND RISK MANAGEMENT

Need for credit monitoring, Signals of borrowers' financial sickness, Financial distress prediction models – Rehabilitation process, Risk management – Interest rate, liquidity, forex, credit, market, operational and solvency risks – risk measurement process and mitigation, Basic understanding of NPAs and ALM.

Module-IV MERGERS, DIVERSIFICATION AND PERFORMANCE EVALUATION

Mergers and Diversification of banks into securities market, underwriting, Mutual funds and Insurance business, Risks associated therewith. Performance analysis of banks – background factors, ratio analysis and CAMELS.

REFERENCES

1. Padmalatha Suresh and Justin Paul, "Management of Banking and Financial Services, Pearson, Delhi, 2012.

2. Meera Sharma, “Management of Financial Institutions – with emphasis on Bank and Risk Management”, PHI Learning Pvt. Ltd., New Delhi 2
3. Peter S. Rose and Sylvia C. and Hudgins, “Bank Management and Financial Services”, Tata McGraw Hill, New Delhi, 2012

THIRD SEMESTER
ELECTIVE 05: INSURANCE MANAGEMENT
PAPER01: MANAGEMENT OF LIFE INSURANCE

1. Objective:

To enable the students to understand various dimensions of life insurance and the IRDA regulations regarding management of life insurance.

2. Pedagogy: A combination of Lectures, Problem Solving, Case Analysis, Group Discussion, Seminars, Assignments, etc.

3. Course Content:

Module -01:Principles of Life Insurance: Life Insurance in ancient India, Regulation of Life Insurance, Concept of Growth of Actuarial Science, Life Insurance needs at various stages, Benefits of Life Insurance: Essential Elements of Insurance Contract- Utmost Good faith, Insurable Interest, Representation, Warranty, Indemnity and Contribution.

Module 02:Annuities and Pensions: Meaning of Annuities and Pensions, Need for an Annuity, Different types, Obligation of the Insurer regarding the payment of Annuity: Different schemes available in India, Present status and Future prospects of pension funds in India.

Module 03:Risk Assessment and Underwriting: Concept of Underwriting, Different classes of Lives and the standard for classification of Risks, Need for Selection, Purpose of Selection, Important factors to assess the Insurability of Individual, Sources of Information for Underwriting, Classification of Underwriting process and Measures to be considered for the sub standing lives

Module04:Policy conditions and Privilege: Days of Grace, Revival of Lapsed policies, Paid up values, Surrender Value, Non-forfeiture Regulation and Nomination and Assignment.

Reference (recent editions)

- 1.M. N Mishra and S B Mishra, Principle and Practice of Insurance, S. Chand and Co
- 2.Mishra K. C, Practice of Life Insurance, Cengage learning
- 3.Mishra K. C, Life Insurance Underwriting, Cengage Learning
- 4.T. S Mann, Law and Practice of Life Insurance in India, Deep and Deep
- 5.G. Krishna Swamy, Principle and Practice of Life Insurance, Excel Books
- 6.Swaroop C. Sahoo and Suresh C Das, Insurance Management, Himalaya Publishing House
- 7.Chris Paine, Reinsurance, Ane Books Pvt. Ltd

8. Dr. S. V Joga Rao, Principle of Insurance Law, Wadhwa and Co
9. Badla B. S, Insurance Fundamentals, Deep and Deep Publication
10. Jawahar Lal U, Insurance Industry, ICFAI Press
11. Tripathy and Paul, Insurance Theory and Practice, PHI
12. Harrington and Neihaus, Risk Management and Insurance, TMH

THIRD SEMESTER
ELECTIVE 06: FINANCIAL ACCOUNTING
PAPER01: ACCOUNTING FOR SPECIALIZED INSTITUTION

1. Course objectives:

The objective of this paper is to help students to acquire conceptual knowledge of financial accounting and to impart Skills for recording various kind of business.

2. Pedagogy: Course activities consist of lectures, case study analysis, group discussions, seminar presentation, assignment writing and tests. Reading and analysis of annual reports of companies is the integral part of instruction.

3. Course Content:

Module: 1 Accounting treatment and Disclosures, Consolidation of Accounts-Balance sheet and Profit and Loss account-Treatment of Dividends, Reevaluation of Assets- Intercompany Owings.

Module: 2 Legal Provisions as per Banking Regulation Act, Narasimhan Committee recommendations and NPA Treatment, Classification of Banking Companies Assets, Capital adequacy ratio and preparation of Financial Statements.

Module03: Legal Provisions as per Insurance Act 1930, LIC Act 1956 and GIC Act, revenue accounts and final accounts of life and non life insurance companies, IRDA Act and provisions relating to final accounts

Module04: Accounting for Government Grants AS12-Accounting for Hotels- Accounting for Educational Institutions Voyage Accounts- Accounting Package and Containers- Accounting for Investments AS13

References:

1. Fundamentals of Accounting & Financial Analysis: By Anil Chowdhry (Pearson Education)
2. Financial accounting: By Jane Reimers (Pearson Education)
3. Accounting Made Easy By Rajesh Agarwal & R Srinivasan (Tata McGraw –Hill)

THIRD SEMESTER
ELECTIVE 07: FINANCIAL MANAGEMENT
PAPER01: INTERNATIONAL FINANCIAL MANAGEMENT

1. Course Objective

- To provide students with a conceptual framework of how financial decisions are undertaken in a multinational company.
- To familiarize students with unique economic factors that challenges a financial manager in the international context.

2. Pedagogy:

The lecture sessions focus on providing conceptual understanding and analytical setting for select Aspects of the course content. This session focuses on student involved and student driven content study Identified groups of students make presentations and interact with both the faculty and the other students. The aspects reinforced through lecture and tutorial is taken up for practical study. Here the students would undertake field exercises related to different aspects of the course content.

3. Course Content:

Module_01:Environment if International Financial Management: Introduction- Multinational Enterprise and MNC Financial Management-Foreign Exchange Market-Determination of Exchange rates-International Monetary System- Balance of Payments and International Economic Linkages- Parity Conditions.

Module02: **Financing foreign operations-** International financing and International Financing Markets- Special Financing Vehicles- Designing a global financing strategy.

Module03 :**MNC Investment-Analysis-** International Portfolio investment-foreign Direct Investment- Capital budgeting for the MNC- The cost of capital for the foreign investments- Management of political risk-International Tax Planning.

Module04: **Foreign Exchange Risk Management:** Principles of Exposure Management- Working Capital Management- Internal and External Technique.

REFERENCE BOOKS:

1. Apte, P.G., “International Financial Management”, Tata McGraw Hill Publishing Limited.
2. Vij, Madhu, “International Financial Management”, Excel Books.
3. Sharan, Vyuptakesh, “International Financial Management”, Prentice Hall of India.

4. H.R.Machiraju – International Financial Management HPH
5. Janikiraman :- International Financial Management – Biztantra
6. Shapiro, A., “Multinational Financial Management”, Prentice Hall of India.
7. Madura, Jeff, “International Financial Management”, Thomson Publications.
8. David K. Eieteman, etal, Multinational Business Finance, Pearson Education.

THIRD SEMESTER

ELECTIVE 08: COST MANAGEMENT

PAPER01: STRATEGIC COST MANAGEMENT-1

1. **Objective:** To provide students with a conceptual Foundation in Cost Accounting and to develop skills for applying this understanding to business situations in order to make informed decisions.
2. **Pedagogy:** A combination of Lectures, Problem Solving, Case Analysis, Group Discussion, Seminars, Assignments, etc.
3. **Course content:**

Module 01: Cost Elements: Cost elements of business enterprise, importance of analyzing cost elements, cost control and cost reduction: meaning, process, methods and techniques of cost control and cost reduction, cost management: areas of cost management, difference between cost management and cost accounting, role of cost accounting in strategic planning and management control.

Module 02: Integration of strategic cost management with performance evaluation, Strategic cost management issues in different elements of cost; Material, labor and overheads; product design, value analysis and value engineering, strategic analysis of cost, business processes engineering, benchmarking.

Module 03: Introduction to traditional methods of overhead absorption, problems of overhead absorption system under Traditional system, Introduction to ABC, Kaplan and coopers approach to ABC, cost drivers and cost activities, allocation of overheads under A?BC, Characteristics of ABC, benefits from adaptation of ABC system, problems on comparison between traditional system and ABC system.

Module 04: Meaning of LCC, Factors affecting Life Cycle costing, phases in product life cycle, characteristics, product life cycle and cost control. Experience curve in product life cycle costing. Project life cycle costing: Meaning, categories of project life cycle costs, optimization of project life cycle costs.

Books for Reference:

1. Ravi. M. Kishore, Cost Management, Taxman, Allied Services (p) Ltd.,
2. S.K.R. Paul, Management Accounting, New Central Book Agency Private Ltd., Calcutta.
3. Charles T. Horngren, George Foster, Srikant M. Data, Cost Accounting: A Managerial Emphasis, Prentice Hall of India, New Delhi.
4. Roger Cowe, Hand Book of Management Accounting, A Grower Handbook.
5. S. Mukherjee & A.P. Roychowdhury, Advanced Cost and Management Accountancy, New Central Book Agency, Calcutta.
6. Anthony R.N, Management Accounting Principles, Grawin Publishing.
7. Batty J, Mc Donald & Evans, Management Accountancy, London.
8. Bierman H & Drabin A.R, An Introduction Managerial Accounting, McMillan Company, New York.
9. Broad H.W & Carmichael K.S, A Guide to Management Accounting, HFL (Pub) Ltd., London.
10. Brown & Haward, Mac Donald , Evans, Principles of Management Accountancy, London.
11. De Pauls, Management Accounting in Practice, F.C. Europe Pub. Ltd., London.

**THIRD SEMESTER
OPEN ELECTIVE
OE 01: FINANCIAL ACCOUNTING**

1. Course Objectives:

The aim of this course is to acquire knowledge about accounting, accounting cycle and Preparation of Financial Statements

2. Pedagogy:

Method of instruction consists of lectures, case study design and analysis, group discussions, seminar presentation, writing assignments and tests. Reading and analysis of annual reports of various business organizations.

3. Course Contents:

Module 1: Introduction: Meaning, Need and Objectives of financial accounting. Relationship of Accounting with Economics and Mathematics. Information needs of users. Some special terms used in Accounting. Basic principles, concepts, and conventions of accounting. Steps in Accounting.

Module 2: Journal and Ledger Book: Types of Accounts and their Rule as per British system, Analysis of business transactions, recording journal entries in the Journal books, posting journal entries into the Ledger and balancing Ledger Accounts.

Module 3: Trail balance: Preparation of Trail Balance, meaning of adjustment, recording adjusting and closing entries.

Module 4: Final Accounts: Preparation of Financial Statements- Trading and Profit and Loss Account, Balance Sheet of sole trader.

References:

Financial Accounting by Narayana Swamy, Prentice-Hall of India
Accounting: Text and Cases by Robert N. Anthony, McGraw-Hill
Accountancy Vol-1 by B. S. Raman (United Publishers).

THIRD SEMESTER
OPEN ELECTIVE
OE02: BUSINESS MANAGEMENT

COURSE OBJECTIVES

This course is envisaged to give an introduction to the various departments of management like General Management, financial, Marketing and Human Resource. It gives that a preliminary insight how volumes can be learned at higher stages of learning. This paper comes under open elective scheme meant for students who come from courses other than Master Degree in Commerce.

PEDAGOGY

A different technique of management in theory is taught through Lecture, Seminar and Viva and at some time through Group Discussion.

Course Contents:

Module 1: Business Management: Meaning- Definition- Features- Objectives- Importance- Levels of Management- Management Functions- Meaning of Planning, Organizing, Directing, Controlling, Coordination Meaning and Features.

Module 2: Financial Management- Meaning- Definition- Role and Objectives- Decision Making- Financial Planning- Fixed and working Capital- Meaning and Factors affecting them.

Module 3 : Marketing Management- Meaning and Definition of Market, Marketing and Marketing Management, Functions of Marketing- Elements of Marketing- Advertising- Meaning, Definition, Objectives- Personal Selling and Sales Promotion.

Module 4 : Human Resource Management : Meaning, Definitions and Significance of HRM- Scope and Functions , Objectives and Organization of HRM Department- Difference between HRM and Personnel Management- Role of HR Department in Total Management.

Reference:

- 1.Sherlekar – principle of Business Management (Himalaya Publishing House)
- 2.Thriparty and Reddy- principle of Management (TATA McGraw Hill Publishing Company)
- 3.Rajan Sexsena – Marketing Management (TATA McGraw Hill Publishing Company)
- 4.Prasanna Chandra – Fundamentals of Financial Management
- 5.Sherlekar – Marketing Management (Himalaya Publishing House)
- 6.Khan and Jain – Financial Management (TATA McGraw Hill Publishing Company)

- 7.Kulkarni and Sathya Prasad – Financial Management (Himalaya Publishing House)
- 8.Ashwathappa – Human Resource Management (TATA McGraw Hill Publishing Company)
- 9.Subbarao – Personnel and Human Resource Management (Himalaya Publishing House)

THIRD SEMESTER
OPEN ELECTIVE
OE03: MANAGEMENT OF NON-PROFIT ORGANISATIONS

1. Course Objectives:

This is an introductory course designed to give the student basic inputs related to management of Nonprofit organizations. The place of nonprofit sector vis-à-vis State and Business and different Functional dimensions of professionally managing the nonprofit organizations are introduced to the Students.

2. Pedagogy:

In the LTP framework the Lecture sessions focus on building conceptual clarity and providing basic information on the nature and role of nonprofit sector. The reinforcement through Tutorial sessions focus on group exercises related to Indian nonprofit sector. Practical exercises involve field reports by students, both at individual and group levels.

3. Course Contents:

Module 1: The World of Non-Profit Enterprises: third sector, nonprofits sector, social enterprises;

Economic, Sociological and Structural theories of nonprofits; Contemporary role of nonprofits; Nonprofits vis-à-vis State and Business

Module 2: Functional Management: Distinct features of nonprofit accounting, Sources of finance and their implications, Staff and Volunteers NPOs, Taxation issues.

Module 3: Governance and Professionalism: Governance process and Board role; Credibility and Legitimacy issues; Professionalism, Productivity and measurement of quality.

Module 4: NPOs in India: History and current status, Types, Legislations related to NGOs, National Policy on Voluntary Sector.

References:

1. Nonprofit Organizations: Theory, Management and Policy, Helmut Anheier, Routledge

2. NGO Management, Michael Edwards & Allan Fowler (Eds), Earthscan
3. Global Civil Society: Dimensions of the Non-Profit Sector, Lester Solamon & Helmut Anheier, John Hopkins Centre for Civil Society, Baltimore
4. The Third Sector, Jacques & Jose L. Monzon Campos (Eds), De Boeck
5. Guidelines for NGO Management in India, Snehlatha Chandra, Kanishka

**THIRD SEMESTER
OPEN ELECTIVE
OE - 04: RETAIL BANKING**

1. Course Objectives:

The aim of this course is to acquire knowledge various functions associated with banking, principles and practices/procedures relating to deposits and loans, and banking technology.

2. Pedagogy: Method of instruction consists of lectures, case study design and analysis, group discussions, seminar presentation, writing assignments and tests. Interaction with customers of banks, managers and employees of banks.

3. Course Contents:

Module 1: Functions of Banks: Functions of Reserve Bank of India, Commercial Banks, Private Sector Banks, and Grameena Banks.

Module 2: Banker and Customer Relationship: Know your Customer [KYC] guidelines- Opening of different bank accounts and procedures for their operations.

Module 3: Bank Deposits and Loans: Different Deposit and Loan Products of Banks, Rate of Interest- Fixed and Floating, Documentation Procedures.

Module 4: Banking Technology: Electronic Banking, Core Banking Technology, Debit and Credit Cards, ATMs.

References:

1. Machiraju, H.R., Indian Financial System, Vikas, New Delhi.
2. Verma, J.C. Merchant Banking, TMH, New Delhi.
3. Mithani and Gordeon, Banking Theory and Practice, Himalaya, Bombay.
4. Bhole, L.B., Financial Institutions and Markets, TMH, New Delhi.

**THIRD SEMESTER
OPEN ELECTIVE
OE05: PERSONAL FINANCIAL MANAGEMENT**

1. Course Objectives:

The aim of the course to provide basic principles for managing personal finance.

2. Pedagogy:

Method of instruction consists of lectures, case study design and analysis, group discussions, seminar presentation, writing assignments and tests. Interaction individual investors with different profiles by age, income, sex, occupation, and region.

3. Course Contents:

Module 1: Basics of Personal Financial Management: The Personal Financial Planning Process, Preparation of Personal Budget, Personal Financial Statements, Personal Income Tax Planning. Case studies on personal financial planning of individuals.

Module 2: Personal Savings & Investment: Investment Criteria- liquidity, safety and profitability. Savings instruments of Post Office and Banks. Chit Funds. Investment in Shares, Debentures, Corporate and Government Bonds, Mutual Fund. Investment in Physical Assets – Real Estate, Gold and Silver. Risk and Return associated with these investments. Case studies on risk and return perception of retail investors on various investments.

Module 3: Computation of Return and Risk of Personal Investment: Present Value and Future Value of a Single Amount and an Annuity. Computation of interest, dividend and capital gains on personal investments. Impact of leverage on return. Personal tax planning,

Module 4: Retirement Savings Plans: Pension Plans- Defined Contribution Plan and Defined Benefit Plan. Provident Fund, Gratuity. Life Insurance Plans. General Insurance Plans. Reverse Mortgage Plans.

References:

- Personal Finance by Jack R. Kapoor, Les R. Dlabay and Robert J. Hughes, Tat McGraw-Hill Publishing Company Ltd. New Delhi.
- Financial Education by Reserve Bank of India – rbi.org.

- Personal Finance columns in The Economic Times, The Business Line and Financial Express Daily News Papers.
- Information Broachers of Post Offices, Banks, Mutual Funds, Insurance Companies
- Internet Sources- BSE, NSE, SEBI, RBI, IRDA, AMFI etc.

FOURTH SEMESTER

HARD CORE

HC 12: INTERNATIONAL ACCOUNTING

1. Course objectives:

The aim of this course is to provide knowledge and skills to the students on area of accounting at International level and to bring attitudinal changes to meet challenges and issues of International accounting.

2. Pedagogy:

Method of instruction consists of lecture, Analysis of International Financial Statements, Group discussion, Seminar presentation, Writing assignments and tests. Reading and analysis of annual reports of multi-national organizations will be integral part of instruction.

3. Course contents:

Module01: International Financial Reporting: definition and scope of International Accounting. Main causes of Diversity in International Financial Reporting. Harmonization vs. Standardization. Rationale for and Obstacles to Harmonization. Role of Regional and International Organizations engaged in accounting Harmonization- EU, ASEAN, IASB, IFAC, IOSCO, OECD, UN Etc.

Module02: International Financial Reporting Standards (IFRS): The structure of IFRS. Process of IFRS, Standard setting Constraints. Conceptual Framework for Financial Reporting under IFRS. Hierarchy of Standards. IFRS adoption or Convergence.

Module03: Accounting For Foreign Exchange Rate Fluctuations: An overview of Foreign Currency Markets and Exchange Rates, Foreign Exchange Exposures. Accounting for Spot and Forward Foreign Currency Transactions. Foreign Currency Translation: Translation of Foreign Branch Trial Balance. Translation of Foreign Subsidiary Company Balance Sheet under Different Methods- Current Rate Method, Current/ Non Current Method. Monetary/ Non Monetary Method and Temporal Method (Problems). IFRS on Foreign Currency Exchange Accounting.

Module 04: International Financial Statement Analysis: Main issues in International Financial Statement Analysis- Understandability, Availability, Reliability, Comparability and Timeliness of Financial Information. Language, Terminology and Format. Analysis of Income Statement, Balance sheet and Cash Flow Statements of Multinational Corporations.

References:

1. International Accounting by Shirin Rathore, (Prentice- Hall of India, New Delhi).
2. Comparative International Accounting by Christopher Nubs and Robert Parker, (Pearson Education Asia. New Delhi)

3. International Accounting: A User Perspective by Sharokhy .M.Saudagaran, South-Western Thomson Learning, Australia.
4. International Accounting by A.K. Das Mohapatra, (Prentice- Hall of India, New Delhi)
5. The Analysis and use of Financial Statement by Gerland I White, ashwinipaul C. Sondhi and Dov Fried, John Wiley, New York.
6. The Economic Times, the Business Line and financial Express Daily Papers.
7. Research Journals on International Accounting.

FOURTH SEMESTER HARD CORE HC: 13 -OPERATIONS RESEARCH

1. Course Objectives: The objective of the course is to acquaint the students with the use of quantitative models in Decision making.

2. Pedagogy: The lecture sessions focus on providing conceptual understanding and solving problems of the Course content. Students would make presentations and interact with both the faculty and the other Students during tutorial sessions.

3. Course Contents:

Module 1:

Introduction to Operations Research: Origin and definitions of operations Research.
Characteristics of Operations Research- approach. Models and modeling in Operations Research.
Applications of Operations Research in solving business problems.

Module-2:

Linear Programming: Meaning and mathematical formulation of linear programming Problems and their solution using graphic and simplex methods. Problems and Case Study Analysis

Module-3

Network Analysis- Introduction- Network construction, Determination of Critical Path and duration, total and free floats. PERT – Estimation for project, duration, variance, probability of project completion within due date. CPM- crashing of network, minimum cost project schedule.

MODULE-4

Decision Theory- Quantitative approach to management decision making- Decision under conditions of certainty- minimum and maximum criteria- Harwick criteria- Laplace criteria- Expected opportunity Loss criteria. Decision Tree analysis- Bayes Approach

References:

1. Operations Research : Frederick S Hillier and Gerald J Lieberman, Tata McGraw- Hill Publishing Company Limited, New Delhi.
2. Operations Research- Theory and Applications : J.K.Sharma, Macmillian India Ltd. New Delhi.1997.
3. Operations Research – Applications and Algorithms: Wayne L. Winston, Thomson Learning,

New Delhi.

4. Operations Reserch :Panneeraselvam, Prentice Hall of India, New Delhi.

5. Practical Problems in Operations Research: Chawla, Gupta and Sharma, Kalyani Publisers.
New

Delhi.

5.Principles of Operations Research with applications to Managerial Decisions :Harvey
M.Wagner,Prentice Hall of India

FOURTH SEMESTER
HARD CORE
HC14: Legal Aspects of Business

1. Course Objectives: The objective of this course is to help students become familiar with the Relevant provisions of various laws, influencing business. To equip students to have the glimpses of various business legislations in the global environment and to make students understand legislations and enabling them to assert their rights emerging out business at the same time knowing the compliance of legal requirements of business transactions.

2. Pedagogy: Teaching method comprises of lecture sessions and tutorials. Lecture sessions focus on providing conceptual understanding and analytical setting for select aspects of the course

3. Course Contents:

Module-1: Law Relating to transfer of property: Important definition ,Types of properties, Movable and Immovable properties, Properties which cannot be transfer, rule against perpetuities, provisions relating to sales, Mortgage, charge, lease, gift and actionable claim.

Module-2: Law relating to Intellectual property-concept and development of intellectual property law in India, law and procedure relating to patents, trademarks and copyrights, geographical indications, design act, overview of laws relating to other intellectual property rights, intellectual property appellate board.

Module-3: **THE RIGHT TO INFORMATION ACT, 2005:** Background, salient features covering important terms in the act, powers and functions information officers, transparency, rights of the citizens to get information of the Public Authority (Central and State Government), offences and penalties under the Act.

Module-4: **ENVIRONMENT PROTECTION ACT, 1986:** concepts of environment, environment pollution, environment pollutants, hazardous substance, occupier, types of pollution, global warning, causes for ozone layer depletion, remedies, powers and rules of central government to protect and promote environment in India.

References:

1. Avtar Singh, Principles of Mercantile Law, 7th ed., Eastern Book Company, Lucknow

2. M.C. Kuchhal, Business Law, 6th ed., Vikas publishing House, New Delhi
3. Ravindra Kumar, Legal Aspects of Business, Cengage learning, New Delhi, 2009
4. Avtar Singh, Consumer Protection Law, Eastern Book Co., Lucknow, 2006
5. M.C. Kuchhal, Indian Company Law, Shree Mahabir Book Depot, Delhi, 2008
6. S.S. Gulsan, Business Law, 3rd Edition, EB
7. Akhileshwar Pathak, Legal Aspects of Business, 2nd edition, TMH
8. K.R. Bulchandani, Business Law for Management, 4th edition, HPH.

FOURTH SEMESTER

SOFT CORE

SC 06: STRATEGIC MANAGEMENT

1. Course Objectives:

Apart from general management, strategic management is acquiring importance in the business due to the increased competition. Students of commerce will have to have the knowledge of strategic management. With this objective of this course is introduced to the students at post-graduate level.

2. Pedagogy: Teaching method comprises of lecture sessions and tutorials. Lecture sessions focus on providing conceptual understanding and analytical setting for select aspects of the course content.

3. Course contents:

Module 01: Strategic Management – An Introduction – concept of Strategic Management characteristics of strategic Management – Defining strategy, strategy formulation – stakeholders in business – vision, mission, and purpose – business definition, objectives and goals – environmental appraisal – types of strategies – guidelines for crafting successful business strategies, tailoring strategy to fit specific industry.

Module 02: Strategic analysis and choice – environmental threat and opportunity profile (ETOP) – organizational capability profile – strategic advantage profile – corporate portfolio analysis – SWOT analysis – Synergy and Dysergy – GAP analysis – porter's five forces model of competition – Mc Kinsey's 7s framework GE 9 cell model – distinctive competitiveness – selection of matrix.

Module 03: Strategies at various levels: Functional strategies, business level strategies, global strategies and corporate strategies. Functional strategies: Marketing strategies, production strategies, financial strategies, HR strategy. Business level strategies, generic strategy choices, global strategies, corporate strategies, growth strategies, retrenchment strategies and combination strategies.

Module 04: Strategy formulation and implementation: strategic alternatives; strategic choice; evolution of strategic alternatives; strategy implementation and control strategy and structure. Cases in strategic management.

References:

1. The concept of corporate Planning: Russel Ackoff (Newyork wiley)
2. Business policy and strategic Management: Tokyo, (McGraw Hill)
3. Strategic Management – Text and cases: V.S. P Rao and V. Harikrishna
4. Strategic Management: Azar Kami
5. Strategic Management: Francis Cherunillam
6. Strategic Management: Subba Rao
7. Strategic Planning Formulation of Corporate Strategy: Ramaswamy

FOURTH SEMESTER

SOFT CORE

SC 07: PROJECT WORK

Project work should be commenced from the beginning of the fourth semester. Work load for project work guidance is 2 hours per batch of 8 students per week. Allotment of Guides shall be made in the beginning of the Third Semester. Students should select the topic in consultation with the Guide during the Third Semester.

FOURTH SEMISTER
ELECTIVE 01: BUSINESS TAXATION
PAPER 02: GOODS AND SERVICES TAX AND CUSTOMS DUTY

1. Course Objectives:

This paper is offered as an elective paper in the fourth semester. The paper is intended to provide students the knowledge of the largest paradigm shift in Indirect Tax regime, the “Goods and Services Act”, which came into force with effect from 1 July 2017 under the principle of One Nation, One Tax and One Market. The course includes the structure of GST Act, procedure for registration, procedure to claim ITC, reverse charge mechanism, payment of GST, returns and assessment and GST network. It also covers an overview of customs Act provisions.

2. Pedagogy:

Teaching method comprises of lecture sessions and tutorials. Lecture sessions focus on providing conceptual understanding and analytical setting for select aspects of the course

3. Course Contents:

Module-01: INTRODUCTION TO GST

Meaning, objectives, features and basic schemes of GST – subsuming of taxes: benefits of implementing GST- constitutional amendments – structure of GST (dual model) – central GST – state/union territory GST – integrated GST - GST council: structure and powers and functions.

Module-02: GST ACTS: CGST Act, SGST Act (Karnataka state), and IGST Act.

Salient features of CGST Act, SGST Act (Karnataka state), IGST Act – meaning and definition: aggregate turnover, adjudicating authority, agent, business, capital goods, casual taxable person, non-resident person, composite supply, mixed supply, exempt supply, outward supply, principal supply, place of supply, supplier, goods, export of goods/services, import of goods/services, intermediary, location of supplier of service, location of recipient of service, input service distributor, job work, manufacture, input tax, input tax credit, person, place of business, reverse charge, works Contracts.

Module 03: PROCEDURE AND LEVY UNDER GST

Registration under GST: Procedure for registration, Persons liable for registration, Persons not liable for registration, Compulsory registration, Deemed registration, Special Provisions for Casual taxable Persons, and Non- resident taxable persons, Exempted goods and services- Rates of GST.

Procedure relating to levy on CGST and SGST: Scope of supply, Tax liability on mixed and Composite supply, Time of supply of goods and services, Value of taxable supply, Computation of taxable value and tax liability.

Procedure relating to Levy on IGST: Inter State supply, Zero rates supply, Value of taxable supply, Computation of taxable value and tax liability.

Input tax Credit: Eligibility, Appointment, Inputs on Capital goods, Distribution of credit by Input service Distributor, Transfer of Input tax credit- Simple Problems on utilization of input tax credit.

Module 04: CUSTOM DUTY_Definitions, Types of duties, classification of import goods and export goods, Computation of custom duties.

REFERENCES

1. Goods and Service Tax published by ICAI.
2. Deloitte: GST Era Beckons, Wolters Kluwer.
3. Madhukar N Hiregange: Goods and Services Tax, Wolters Kluwer.
4. All About GST: V.S Datey - Taxman's.
5. Goods & Services Tax – CA. Rajat Mohan,
6. Goods & Services Tax: Dr. Sanjiv Agrawal & CA. Sanjeev Malhotra.
7. GST - Law & Practice: Dr. B.G. Bhaskara, Manjunath. N & Naveen Kumar IM,

FOURTH SEMESTER
ELECTIVE 02: HUMAN RESOURCE MANAGEMENT
PAPER02: INTERNATIONAL HUMAN RESOURCE MANAGEMENT

1. **Course Objective:** The Course is envisaged to provide the students the knowledge related to management of Human Resource in Business Enterprises. The course familiarizes the student with various faces of Human resources and their Management.
2. **Pedagogy:** Teaching method comprises of lecture session and tutorials. Lecture sessions focus on providing conceptual understanding and analytical setting for select aspects of the course content.
3. **Course content:**
 - Module 01:** Nature of International Human Resource Management (IHRM): Approaches to Domestic HRM and International HRM-Difference between Domestic HRM and IHRM.
 - Module02:** Human Resource Planning in IHRM- Recruitment and Selection- Issues in Staff Selection of Expatriates. Training and Development - Expatriate Training- Developing International staff and Multinational Teams.
 - Module03:** Performance Management: Factors Associated with Individual Performance and Appraisal criteria used for performance appraisal of International Employees- Appraisal of Host country Nationals. Compensation- Objectives of International Compensation- Approaches of International Compensation.
 - Module04:** Expatriate failure- Causes of Failure, Repatriation- Repatriation Process. Labor Relations- key issues in International Relations- Union Tactics.

References:

1. Burl Dabblers and standing, World class supply Management, (Tata Mc Graw Hill)
2. International Human Resource Management: A Global Perspective: Practices and Strategies for Competitive Success. S K Bhatia, (Deep and Deep)
3. International HRM: S. C Gupta, (Mc Miolan)
4. International Human Resource Management, Chris Rees and Tony Edwards, (Pearson Publications).

FOURTH SEMESTER
ELECTIVE 03: MARKETING
PAPER02: INTERNATIONAL MARKETING

1. COURSE OBJECTIVES:

To understand the principles & concepts in international Marketing to provide the knowledge of Marketing management in the international perspective to develop marketing strategies for the Dynamic international markets.

2. Pedagogy:

The subject matter will be presented through lecture, class discussion, student presentation, and guest Lectures and laboratory experiences.

3. Course Contents:

Module 01: INTRODUCTION

International markets – Definition – Basic modes of entry – Nature of International Marketing- Benefits of International Marketing-- International Marketing Task – World Trade – India's Foreign Trade – Characteristics of MNCs - Global and Domestic marketing - International Product Life Cycle – EPRG Framework - Institutional set up – Advisory bodies – Commodity organizations –Service Institutions – Government participation in Foreign Trade

Module 02: INTERNATIONAL MARKETING ENVIRONMENT

Business culture around the world- language, customs, attitudes - marketing strategy adjustments - Product adaptations. Geographic Description of Market – Political risk – Political Environment -Import quotas – tariffs - customs restrictions - required licenses – registrations – permits. Development and scope of International law – INCOTERMS – WTO – GATT - Current economic Conditions of the country or countries involved - credit worthiness of the international buyer/seller – Regional economic groupings its influences in market.

Module 03: INTERNATIONAL MARKETING PLANNING

International Market Selection – Factors influencing – Process – Strategies and approaches – Competition-International Marketing research – Global scene- International marketing research Procedure – Techniques – survey – interview techniques – Analysis of field data – Research Report-International Marketing Planning and Control – Framework – marketing control – Control Sequence.

Module 04: INTERNATIONAL MARKETING MIX

Developing an International Product Line, Foreign Product Diversification, International Branding Decisions, International Packaging, International Warranties and Services. International Pricing Strategy -

International Promotion Strategies- Promotion Mix-International Sales Negotiations - Patterns of Global Advertising, Global Advertising Regulations, Advertising Media, International Channels of Distribution-Retailing in International Scenario, International Physical Distribution -Technological Influences in international Marketing-Current trends in international Marketing.

References:

1. Rathor, B.S .,and Rathor,J.S.,”Export marketing “,Himalaya Publishing House, New Delhi 1993.
2. Ellsworth, “The International Economy”.
3. Rogentlal, ”Technique of International Trade “.
4. Harberllar, “Memory of International Trade”.
5. Bayweather, john,”International marketing “.
6. Varmer, M.L., “Foreign Trade Management In India”, Vikas Publishing
7. Global Marketing, Third Edition, by Warren J. Keegan and Mark C. Green, Prentice Hall, N.J. 2003. (ISBN 0-13-066998-9)
8. Philip .R. Cateora, John.L.Graham. Prasanth Salwan. International Marketing, Tata Mcgraw Hill,13 th edition, (2008)
9. Onkvisit, Sak., and John J.Shaw., International Marketing, Prentice Hall of India, New Delhi, 1997.
10. Ashok Korwar, Creating Markets across the Globe, Tata McGraw Hill, New Delhi, 1997
The Lexus and the Olive Tree: Understanding Globalization by Thomas L. Friedman,
11. Anchor Books, May 2000. ISBN: 0-385-40034.

FOURH SEMESTER
ELECTIVE 04: BANKING
PAPER02: BANKING TECHNOLOGY

1. Course description: The course deals with study of technology adaption in banking, besides providing scope of practical side of banking

2. Pedagogy: LTP model, field survey, summary and group discussions.

3. Course Contents:

Module 1: Branch Operation and Core Banking - Introduction and Evolution of Bank Management – Technological Impact in Banking Operations – Total Branch Computerization – Concept of Opportunities – Centralized Banking – Concept, Opportunities, Challenges & Implementation . – Case study: Analysis of Recent Core Banking Software.

Module 2: Delivery Channels - Overview of delivery channels – E – Lounge establishment - Phone Banking – Call centers – Internet Banking – Mobile Banking – Payment Gateways – Card technologies – MICR electronic clearing

Module 3: Inter bank Payment System - Interface with Payment system Network – Structured Financial Messaging system – Electronic Fund transfer – RTGSS – Negotiated Dealing Systems & Securities Settlement Systems – Electronic Money – E Cheques

Module 4: Global developments in banking technology - Information technology in finance and service delivery. Impact of technology on banks – protecting the confidentiality information system audit. Audit measures in computerized environment information system security and disaster management.

References:

1. Financial Services Information Systems - Jessica Keyes Auerbach publication; 2nd edition (March 24, 2000)(Text Book)
2. Kaptan S S & Choubey N S., “E-Indian Banking in Electronic Era”, Sarup & Sons, New Delhi, 2003
3. Vasudeva, “E – Banking”, Common Wealth Publishers, New Delhi, 2005
4. Turban Rainer Potter, Information Technology, John Wiely & Sons Inc
5. Banking Technology - Indian Institute of Bankers Publication

4. Financial Accounting For Management: By Amrish Gupta (Pearson Education)
5. Financial Accounting For Management: By Dr. S. N. Maheshwari (Vikas Publishing House)
6. Maheshwari, S.N. and Maheshwari, S. K., (2009) An Introduction to Accountancy, Eighth Edition, Vikas Publishing House.

FOURTH SEMESTER
ELECTIVE 05: INSURANCE MANAGEMENT
PAPER02: MANAGEMENT OF NON LIFE INSURANCE

1. **Objective:** To provide a working knowledge of Non-life Insurance Products and Companies, and Reinsurance as a risk management tool.
2. **Pedagogy:** A combination of Lectures, Problem Solving, Case Analysis, Group Discussion, Seminars, Assignments, etc.
3. **Course content:**

Module 01: Principle of General Insurance: Introduction, Essential Elements and Principles of General Insurance-Indemnity, Utmost good Faith, Subrogation, Insurable Interest and Contribution: Nationalization of GIC, GIC and its subsidiaries, Organization Management of GIC: role of Tariff Advisory Committee.

Module02: Fire Insurance and Motor Insurance: definition of Fire Insurance, Risk Covered under Fire Insurance Policy, Kinds of Fire Insurance Policies, Standard Policy Coverage and Special Coverage: Add- On-Covers, Consequential Loss Insurance: Motor Insurance, Types of Motor Insurance, Motor vehicle Act1988, Third party Motor Insurance Policy, Surveyor and Loss Assessor in Fire Insurance.

Module 03: Marine Insurance: History, Meaning and definition, Contents of Marine Policy, Maritime Perils, and Clauses incorporated in marine policy, Kinds of Marine Insurance Policies, Marine Losses, Payment of Claims, General Average and Particular Average, Constructive Total Loss: And Marine Claim Documents.

Module 04: Liability and Engineering Insurance: Law of Tort, Types of Liability Insurance, Public Liability Insurance Act1991, Workmen Compensation Act1923; Types of Engineering Insurance and Contractors all Risk Engineering Insurance.

Reference (recent editions)

1. K. C Mishra and G. E Thomas, General Insurance, Cengage Learning
2. K.C Mishra, Fire and Marine Underwriting, Cengage Learning
3. Insurance Operations, ICFAI Press
4. K. C Mishra, Principle and Practice of General Insurance, Cengage Learning
5. M. N Mishra and S B Mishra, Principle and Practice of Insurance, S. Chand and Co
6. T. S Mann, Law and Practice of Life Insurance in India, Deep and Deep
7. Badla B. S, Insurance Fundamentals, Deep and Deep Publication

8. Kothari and Bathi, Principles and Practice of Insurance, Sahitya Bhavan
9. Redja, Principles of Risk Management and Insurance, TMH
10. Denis Riley, Consequential Loss Insurance and Claims, Sweet Maxwell
11. Mathew M J, Insurance Principles and Practice, RBSA Publishers
12. Palande P. S. Shah R. S and Lunawat M, Insurance in India: Changing Policies and Emerging Opportunities,

FOURH SEMESTER
ELECTIVE 06: FINANCIAL ACCOUNTING
Paper-2: INTERNATIONAL FINANCIAL REPORTING STANDARDS (IFRS)

1. Course Objectives:

The aim of this course is to acquire knowledge, comprehension and capability to apply in the real world scenario of the accounting concepts, principles and interpretations discussed in the required pronouncements. International Financial Reporting Standards issued by the IASB.

2. Pedagogy:

Method of instruction consists of lectures, group discussions, seminar presentations, writing assignments and tests. Reading and analysis of annual reports of national and multi-national organizations will be integral part of instruction.

3. Course Contents:

Module 1: International Financial Reporting Standards (IFRS): The structure, vision and mission of IASB. The IFRS setting process. IFRS adoption and convergence in different countries.

Module 2: International Financial Reporting Standards issued by the IASB: The knowledge, comprehension and capability to apply in the real world scenario of the accounting concepts, principles and interpretations discussed in the required pronouncements. International Financial Reporting Interpretations Committee's Statements (IFRICs) and Standing Interpretation Committee Statements (SICS). Problems and case studies on the annual reports of companies.

Module 3: XBRL: Meaning and need for XBRL. Features of XBRL. Benefits of XBRL. XBRL Taxonomy. Filings of financial statements using XBRL. Case Studies on XBRL adopted organizations.

Module 4: IFRS for SMEs : The knowledge, comprehension and capability to apply in the real world scenario of the accounting concepts, principles and interpretations discussed in the required pronouncements. International Financial Reporting Standards for SME issued by the IASB. Problems and case studies on the annual reports of companies.

References:

1. Frederick D. S Choi and Gray K Meek, International Accounting, Pearson Education
2. Sandagaran S. M, International Accounting, Thomson Publications.
3. International Financial Reporting Standards (IFRSs), Taxman.
4. Greuning Van Hennie., International Financial Reporting Standards - A Practical Guide.
5. Mukesh Saraf, Practical Implementation and Application Guide of Indian Accounting Standards (Ind AS) IFRS Converged Ind AS (English), Bharat Law House

6. International Accounting : Shirin Rathore, Prentice-Hall of India, New Delhi
7. Comparative International Accounting: Christopher Nubs and Robert Parker, Pearson Education, Asia, New Delhi.
8. International Accounting: A User Perspective: Shahrokh M. Saudagaran, South-Western Thomson Learning, Australia.
9. International Accounting : A.K.Das Mohapatra, Prentice-Hall of India, New Delhi

FOURH SEMESTER
ELECTIVE 07: FINANCIAL MANAGEMENT
PAPER 02: STRATEGIC FINANCIAL MANAGEMENT

1. Course Objectives:

The objective of this course is to acquaint students with the advanced concepts of financial Management and the application of the same in developing financial strategies for the organization.

2. Pedagogy:

Method of instruction consists of lectures and tutorials. Lecture session focuses on providing Analytical setting for basic financial strategies followed by case study/group discussions and seminar presentations.

MODULE 01: Strategic Financial Management: Meaning, Scope, Importance and Elements of SFM. Financial Planning, Capital allocation and corporate strategy, Stock vis-à-vis cash dividend.

MODULE 02: Corporate Valuation: Meaning and Approaches to valuation- Adjusted Book Value Approach, Stock and Debt approach, Direct comparison approach, Concept of Free cash flow to the firm, Discounted Cash Flow Approach-Two and three stage valuation Models. Valuation of physical Assets, Valuation of intangible assets- Brand equity and Human resources. Guidelines for corporate valuation

Module 03: Value Based Management (VBM): Concept, Evolution of VBM, Shareholders value creation- Traditional and Modern Approaches, Value drivers. Approaches to VBM- Marakon Approach, Alcar Approach, MC Kinsey Approaches, EVA, BCG HOLT approach. Tools for Measuring Performance- EPS, ROI, EBIT, EBITDA, RONA, ROCE, TSR, TBR, MVA, CVA, CEROI, Economic Depreciation. Compensation and Value creation- ESOPs and balanced score card (Problems)

Module 04: Corporate Restructuring- Meaning, Nature, Forms of Corporate restructuring- Spin off, Split off, split up, Leverage buyout (LBO), Management Buyout (MBO), Divestitures and other forms of corporate restructuring.

Reference

1. An introduction to strategic Financial Management: Allen D. CIMA/ Kogan page, London
2. Financial Theory and corporate policy: Copeland T.E and J D Weston Addison westerly, NY.
3. Financial Decision Making: Hamton Jone, PHI, New Delhi
4. Financial Management: Pandey I.M ,Vikas Publication , Delhi
5. The Essence of mergers and Acquisitions: Sudarsanm, PS: prentice Hall of India, Hall
6. Financial Derivatives : G Kotershwari Chandana Publications, Mysore

FOURTH SEMESTER
ELECTIVE 08: COST MANAGEMENT
PAPER02: STRATEGIC COST MANAGEMENT-2

1. Objective: To expose the students to the external environment of business and to enable Them to formulate strategies relating to cost and pricing.

2. Pedagogy: A combination of Lectures, Problem Solving, Case Analysis, Group Discussion, Seminars, Assignments, etc.

3. Course Content

Module-01: Transfer Pricing- Meaning, necessity, Objectives, applications, Methods (Cost based, Market Price Based and Negotiated pricing), Advantages and Disadvantages, Criteria for setting Transfer Prices, Guiding Principles in the fixation of transfer prices, Transfer price in different situations. International transfer pricing: Meaning, factors affecting international transfer pricing.

Module-02: Introduction, meaning and definition of learning curve, phases in learning curve, applications of learning curve, factors affecting learning curve, comparison between learning curve and experience curve.

Module 03: Definition, classification of quality costs, cost of conformance, prevention costs, appraisal costs, cost of Non-conformance, and optimization of quality cost, TQM core concepts of TQM, Benefits of TQM basics, stages, principles, control, corrective actions, PRISE-STEP, Problems, implementation cost of quality report continuous process improvement.

Module 04: BSC: Introduction, drawback of traditional financial measures, attributes to good performance measurement system, concept of balanced score card, Perspectives of BSC and implementation of balanced score card, case studies on BSC. Benchmarking concepts, Benchmarking Process, Impact on Indian Industry, Types of Benchmarking.

Books for Reference:

1. Ravi. M. Kishore, Cost Management, Taxman, Allied Services (p) Ltd.,
2. S.K.R. Paul, Management Accounting, New Central Book Agency Private Ltd., Calcutta.
3. Charles T. Horngren, George Foster, Srikant M. Data, Cost Accounting: A Managerial Emphasis, Prentice Hall of India, New Delhi.
4. Roger Cowe, Hand Book of Management Accounting, A Grower Handbook.
5. S. Mukherjee & A.P. Roychowdhury, Advanced Cost and Management Accountancy, New Central Book Agency, Calcutta.
6. Anthony R.N, Management Accounting Principles, Grawin Publishing.
7. Batty J, Mc Donald & Evans, Management Accountancy, London.
8. Bierman H & Drabin A.R, An Introduction Managerial Accounting, McMillan Company, New York.
9. Broad H.W & Carmichael K.S, A Guide to Management Accounting, HFL (Pub) Ltd., London.
10. Brown & Haward, Mac Donald , Evans, Principles of Management Accountancy, London.

11. De Pauls, Management Accounting in Practice, F.C. Europe Pub. Ltd., London.
12. Keith Ward, Strategic Management Accounting, Butterworth Heirmann Pub.
13. John K. Shank, Cases in Cost Management: A Strategic Emphasis, South-Western Publishing.

PG DIPLOMA IN MARKETING MANAGEMENT

(With Effect from the Academic Year 2019-20)

ELIGIBILITY FOR ADMISSION

Resolved to introduce the following PG diploma programme to the students admitted to M.Com in the college during the academic year 2019-20 onwards.

DURATION OF THE PROGRAMME

The programme will be conducted for 4 semesters (2 years)

Those who complete 2 semesters can get exit from the programme & they will be awarded with certificate in that programme & only those who complete certificate programme are eligible for admission of Diploma Programme.

Question Paper Pattern:

**JSS COLLEGE FOR WOMEN
AN AUTONOMOUS COLLEGE OF THE UNIVERSITY OF MYSORE
Second Semester M.Com. Degree Examination**

Subject:

Time: 3 Hours

Max. Marks: 70

PART-A

Answer any five questions. Each question carries 5 marks:

5x5=25

- 1.
- 2.
- 3.
- 4.
- 5.
- 6.
- 7.
- 8.

PART-B

Answer any three questions. Each carries 10 marks:

3x10=30

- 9.
- 10.
- 11.

12.

13.

PART-C

Compulsory question:

1x15=15

14.

Post Graduate Diploma in Marketing Management

First Semester
PAPER I: Visual Merchandising

UNIT-I: Introduction

Introduction to visual merchandising, Purpose and principles of visual merchandising, Visual merchandising and display, Elements of visual merchandise.

UNIT-II: Preparation for Display

Prepare to display products, Label display of products, Arrange and maintain products for display, Interpret design briefs for retail displays.

UNIT-III: Execution of Display

Get hold of merchandise and props to be featured in retail displays, Organize staff to display the products, Assess how effective displays are in retail environment, Monitor the work and people involved.

UNIT-IV: Outcomes of Visual Merchandise, Success in visual merchandising, Mistakes to be avoided in a display, recent trends in visual merchandising, Case studies

References:

1. Ebster, Claus (2011): 'Store Design and Visual Merchandising: Creating Store Space That Encourages Buying', Business Expert Press, New York
2. Bhalla, Swati (2010): 'Visual Merchandising', Tata McGraw Hill, New Delhi
3. Bailey, Sarah (2014): 'Visual Merchandising for Fashion', Bloomsbury Publishing Pie, UK

Second Semester

PAPER II: **RETAIL MANAGEMENT**

UNIT-I

Introduction to retailing: Definition and scope, evolution of retailing, types of retail, trends in retailing industry, benefits of retailing, retailing environment.

Unit-II

Retail purchasing and pricing: Purchase management:- Merchandise purchasing, open to buy, open to buy planning, analyzing the merchandise performance, Pricing strategies:-every day pricing, competitive based pricing, price skimming, market-oriented pricing, marginal cost pricing. Retail price strategies: - mark-up pricing, vendor pricing, competitive pricing, psychological pricing.

Unit-III

Retail marketing and promotion: Nature and scope: relationship marketing, market strategies, retail research Understanding the retail customer:- retail market, population analysis, demographic analysis, consumer behavior Retail promotion Mix: - Retail promotion programme, retail advertising media, promotional budget. Customer services: - customer services, services quality gaps, service recovery.

Unit-IV

Information system in retailing: Acquiring and using information strategies, technology in retail, information sources, and retail information system.

Reference

1. Lusch and Dunne “Retail Management” South- Western Publishing, 2002
2. Pradhan, Swapna “Retailing Management” Tata Mcgraw Hill Publications, 2011
3. Vedamani, Gibson “Retail Management” Jaico Publications, 2012
4. Rabolt and Judy “Concepts and Cases in RetailandMerchandise Management” Fairchild Publications, 1997

Third Semester

PAPER III: **FOOD MARKETING**

UNIT I

Food Industry: The science of food-Introduction to food processing-Food industry-Over view of the Global Food Industry and Indian scenario. Introduction to food marketing-analysis of food markets, food consumption and marketing-market development and demand expansion.

UNIT II

Demand for Food: Factors influencing demand for food-changes in population, income, tastes and preferences, family size, urbanization. Gender issues, Drivers of change Food Value Chain, Institutions and Government Food Policies.

UNIT III

Food Strategic Management: Application BCG Metric, Ansoff Matrix, Porter's 5 forces, Porter's generic strategy.

UNIT IV

Food Distributing: case studies. Macdonald, GM Foods, Pizza Hut, KFC, Maggi and other multinational companies operating in different regions of the world.

Reference:

1. Food Marketing- L.B. Darrah (Ronald Press Company).
2. Marketing Structure for selected process food products in USA, Sweden, Denmark, Norway, Canada and UK-USDA publications.
3. Modern Marketing of farm products-Martinson (Interstate Press)
4. Marketing perishable food products-Adams and Arther
5. The story of Macdonald-2000
6. Chopra-Evolution of food policy in India Oxford 1981
7. Martin Ravillion-Markets and farmers-Ctarendon Press Oxford 1987
8. IFPRI-Reports and publications.

Fourth Semester

PAPER IV: **SERVICES MARKETING**

Unit-I

INTRODUCTION TO SERVICE MARKETING - Meaning, Definition, Characteristics, Components, Classification of Service Marketing, Factors Leading to a Service Economy.

Unit-II

SERVICE CONSUMER BEHAVIOUR- Understanding the Service Customer as a Decision Maker, Customer purchase is Associated with Risk, How Service Customers Evaluate the Service, The Service Consumer Decision Process, and The Decision Making Process in the Service Sector, Components of Customer Expectations, Service Satisfaction, Service Quality Dimensions,

Unit-IV

THE SERVICE DELIVERY PROCESS-Managing Service Encounters, Common Encounter Situations, Managing Service Encounters for Satisfactory Outcomes, Service Failure, Service Recovery, Process of Service Recovery, Customer Retention and Benefits

Unit-IV

STRATEGIC ISSUES IN SERVICE MARKETING- Market Segmentation in the Marketing of Services, Target Marketing, Positioning of Services-How to Create a positioning Strategy, Developing and maintaining Demand and Capacity.

Reference:

1. Adrhian Payne, The Essence of Marketing New Delhi, Prentice Hall of India Pvt. Ltd., yr.2001.
2. Chistopher lovelock, Services Marketing, 4th edn, Pearson Education Asia, 2001.
3. K. Douglas Hoffman, John. E.G. Bateson, Essentials of Service Marketing, 2nd edn, Thomson – South Western yr.2002.
4. Helen Woodroffe – Services Marketing, Mcmillan India Ltd., yr 1997.
5. S.M. Jha, Services Marketing, New Delhi Himalaya Publishing House.
6. Julian J.Gibars, Building buyer Relationship; Macmillan India Ltd., 1998.
7. Valarie A. Zeithmal & Mary JoBitner, Services Marketing, New Delhi, Tata Mcgraw Hill Publishing Co. yr. 2000.

Post graduate diploma in Human Resource Management

First Semester

**PAPER I HUMAN RESOURCE MANAGEMENT AND INFORMATION
SYSTEM**

Objectives: Make the students to understand the interface of the Human Resources function with Operations, Marketing, and Finance functions and to impart knowledge on information systems and its relevance to business decisions.

UNIT I : Human Resource Philosophy - Changing environments of HRM - Strategic

human resource management - Using HRM to attain competitive advantage - Trends in HRM - Organisation of HR departments - Line and staff functions - Role of HR Managers.

UNIT II: **Employment planning and forecasting** – Recruitment, selection process Sources- Induction-Orientation & Training - Management Development - On-the-job and off-the-job- Management Developments - Performance appraisal in practice. Managing careers : Career planning and development - Managing promotions and transfers.

Unit III : **Establishing Pay plans** : Basics of compensation - factors determining pay rate - Statutory benefits - non-statutory (voluntary) benefits - Labour relations - Industrial relation- Discipline administration - grievances handling - managing dismissals and separation.

UNIT IV: **Foundations of Information Systems**: A framework for business users - Roles of Information systems - System concepts - Organization as a system - Components of Information Systems - IS Activities - Types of IS-HRIS: Function, Usage and Application.

References

1. Gary Dessler, "Human Resource Management", Seventh edition, Prentice-Hall of India
2. James A O'Brien, "Management Information Systems", Tata McGraw Hill.
3. VSP Rao, Human Resource Management : Text and cases, First edition, Excel Books 997
4. Waman S Jawadekar , "Management Information System Text and cases", TMH

Second Semester

PAPER II **HUMAN RESOURCE PLANNING AND AUDIT**

Objectives: To help students understand the Human Resource Planning, its important and techniques to identify the optimum number of human resource for efficient human resource function related decisions.

UNIT I: Basics in HR Planning : Macro Level Scenario of HRP, Concepts & Process of HRP, Considerations – Technology, Finance, Product Demand.

UNIT II: HR Planning -Methods & Techniques: Demand Forecasting: Managerial Estimates, Trend Analysis, Markov Analysis, Utilization Analysis: Work Study, Job Analysis, Supply Forecasting: Inventory Analysis, Wastage Analysis, Balancing Supply & Demand, Issues of Shortage & Surplus.

UNIT III: Human Resource Information System (HRIS)- Need- Importance- Process Practical Usage- Practice in Indian Corporate - Introduction to SAP and PeopleSoft .

UNIT IV: Job Analysis & Job Evaluation: Job Analysis – Concepts, Process, Job description, Job Specification, Uses , Limitations, Job Evaluation – Concepts, Methods, Limitations.

UNIT V: Measurement of HR Planning: HR Audit, HR Accounting. HR Plan - Implementation Strategies: Recruitment , Redeployment, Redundancy, Retention, Productivity Plan, Training Plan, Career Plan, Succession Plan, Compensation Plan.

REFERENCES

1. Bell D J: Planning Corporate Manpower
2. Bennis M.& J Casson : The Manpower Planning Handbook, McGraw Hill.
3. Pettman B.O. & G Tavemeir : Manpower Planning Workbook, Gower
4. Walker J W: Human Resource Planning, MGH

Third Semester

PAPER III **Employer Branding**

Course Content:

Unit – I:Employer branding

Brand- basics- Brand ideals- Brand elements– Brand dynamics– Brand and it's stakeholders

Unit – II: IntegratedModel

Concept of employer brand, needs and aspiration of employees, managerial challenges,role of leadership, developing employer brand concept, strategic perspective of employer brand

Unit – III: Brand fundamentals

Benefits – Brand analysis – Brand value – Brand positioning and differentiation – Brand management and development– Brand life cycle– Branding process

Unit – IV: Employer brand insight and positioning

Employee insight- Labour market insight– Brand identity – Brand
 integration– Positioning model– Brand vision model-Employee value proposition–
 Measuring employer brand

REFERENCES

1. Simon Barrow, Richard Mosley, The employer brand: Bringing the best of brand management to people at work, Wiley
2. Hugh Davies, Employer Branding, Book pal
3. Wheeler Aina, Designing brand identity: An essential guide for the whole branding team
4. Helen Rosethorn, The employer brand, Gower
5. Cyrill Ting, AV Akademikerverlag, Employer branding and the employee-life-cycle: How to be attractive employer

Fourth Semester

PAPER IV **COMPENSATION AND BENEFITS**

Objectives: This course aims at providing key concepts related to compensation management, which is an integral part of human resources management, and, from the point of view of employees, probably its most important part.

UNIT I: Compensation and Organisational Strategy – Lifestyle and Compensation – Pay and Social Class – Reward System – Compensation System – Compensation Dynamics – Rates of Pay – Compensation Program – Jobs and Pay in India

UNIT II: Strategic and Tactical Compensation Issues – Employees - a Critical Resource – Division of Labour – Pay Relationships – Legislation and Compensation – Indian Legal System – Minimum Wages Act, Employee Compensation Act, Apprenticeship Act, Bonus Act

UNIT III: Job Analysis – Gaining Employee Acceptance – Collecting and Describing Job Data – Job Facts – Job Contract – Elements of Job Descriptions – Job Requirements and Pay – Job Evaluation – Job Ranking – Market Pricing Approach – Maturity Curve Method.

UNIT IV: Polit Factor Method of Job Evaluation – Job Evaluation Committee – Determining the Need for a Survey – Preparing for the Survey – Identifying Survey Methods – Designing the Survey – Using Third Party Surveys

UNIT V: Pay Structure Architecture – Pay for Performance – Application of Motivation Theories – Merit Pay – Performance Appraisal Issues and Opportunities – Designing a Pay Structure – Short Term Incentives – Premium and Differentials – Individual Based Bonus and Rewards – Long Term Incentive and Deferred Compensation Plan – Executive Compensation – International Competition – Benefits Administration – Employee Benefits – QWL and Pay Administration

REFERENCE

Richard I. Derson, “Compensation Management”, Pearson Education,

Post Graduate Diploma in Banking and Insurance Management

First Semester

PAPER I - **BANKING & INSURANCE LAW**

Module 1 :Banking legislation in India: Banking Regulation Act, 1949: objectives , Scheme of the act, application of the act, general Provisions in the Act, interpretation of various terms, Suspension of Business and Winding up of banking. The Negotiable Instruments Act, 1881, Characteristics of Negotiable Instruments.

Module 2: Central Banking in India: RBI Act 1935, Legal Framework of Regulation of Banks, Reserve Bank of India, Structure, Nationalization, Management, Functions of the Bank, Different Departments of the Reserve Bank of India, Reserve Bank and inflation. Policy of Reserve Bank: Current and Past Policies. Reserve Bank and Central Government.

Module 3: Insurance Contract and Indian Market Conditions - Nature of Insurance Contract - Features of Insurance Contract - Types of Insurance - Concept of Intermediaries – Market Players and their Roles -agents, Brokers, Surveyors & Loss Assessors, Health Third Party Administrators, Certification of Insurance Professionals, Training Organizations.

Module 4: Regulatory Environment – Specific Legislations Regulation of Insurance Business, Insurance Act, Insurance Regulatory and Development Act, Powers and Functions of IRDA, Relevant Regulations and Guidelines issued by IRDA, Licensing, Audit & Supervision, Investments, Amalgamation and Transfer, Grievance Redressal , Rural and Social Sector obligations, Micro Insurance, Financial inclusion, Product

Approval Book for Reference:

1. Banking Theory Law and Practice -Gorden and Natarajan
2. Banking Theory Law and Practice -S.P. Srivastava

3. Banking and Financial Awareness -KiranPrakashan
4. Banking Theory: Law and Practice-R. Rajesh, T Sivagnanasithi
5. Banking Theory Law & Practice- Sundharam
6. Elements of Banking and Insurance- Sethi J
7. M. N. Srinivasan : Principles of Insurance Law, Wadhwa& Co.
8. Rajiv Jain : Insurance Law and Practice, Vidhi Publication Private Limited
9. . Taxmann : Insurance Manual, Taxmann Publication Private Limited
10. . Bharat : Manual of insurance Laws, Bharat Publication Private limited
11. . Dr. Avtar Singh : Law of Insurance, Universal Publication Pvt. Limited

Second Semester

II PAPER – **PRACTICE OF GENERAL INSURANCE**

Module 1: Introduction to General Insurance: Introduction of Indian Insurance Market- Structure, classification, salient features of Indian general insurance market- development of international insurance market – global relationship – types of roles in insurance industry- regulatory- insurerre insurer and Retrocessionaire- insured –intermediary-ancillary role.

Module 2: General Insurance products- Part1 (Fire and Marine Insurance): Fire insurance CoverageExclusions- Conditions of fire insurance policy –coverage under special policies – Marine insurance coverage – Marine insurance Act 1938- types of marine insurance policy- Marine hull policy.

Module 3: General Insurance products(Motor Liability, Personal Accident and Speciality)- Motor insurance policy- Important documents- Types of Policies- Liability- Motor Claims and Procedures- Legal Liability Policy- Public and Product Liability Insurances- Personal Accident insurance- Health Insurance.

Module 4: General Insurance Products (Engineering and other Insurances)- Classes of Engineering insurance- Burglary insurance- Baggage insurance- Fidelity Guarantee insurance- Jeweller's Block insurance – Crime insurance- Aviation insurance- Satellite insurance – Oil and Energy Risks insuranceMicro insurance.

Book for Reference:

1. General Insurance- John Magee and David Bicklhaupt
2. Operational transformation of General Insurance Industry during the period 1950 to 1990 and beyond, R.D.Samarth.

3. Study of Distribution Functions in General Insurance and Role of Intermediaries, Arun Agarwal/ P R Rao.
4. General Insurance for Information Technology Professional. Martin Frappoli.

Third Semester

III PAPER -BANK MANAGEMENT

Module 1: Nature of Banking Business: Socio, Economic and legal environment of banking business in India – official regulation and control over banks in India: Banking Regulation Act, 1949, Reserve Bank of India Act, 1934, Banking companies Act, 1970 etc – Diversification of Banking in India.

Module 2: Forms of Banking: Branch Banking, Unit Banking, Group Banking Chain Banking, Banking, correspondent Banking. Process of Bank Management; Branch location policies and decisions, organizational Structure of Commercial Banks in India Department set up of head office, Zonal Office, Regional office and Branch offices. Delegation of authority in banks,

Module 3 :Bank Balance Sheet: Management of assets and liabilities in banks –Profitability and Productivity in banks – Management of large sized branches and rural branches. Internal control and Performance budgeting system – Management Information system-Income Recognition and asset classification norms

Module 4: Human Resource Development in Banks: Manpower Planning, Recruitment, Training, Promotion, Motivation, Bank Marketing: Product Planning and Development. Computerization of Banks: Need, application, progress, problems. Current Issues and Problems of Management of Banks in India.

Book for Reference:

1. Advanced Bank Management- IIBF (Indian Institute of Banking and Finance)
2. Bank Financial Management -IIBF (Indian Institute of Banking and Finance)
3. Bank Management and Financial Services-Peter Rose , Sylvia Hudgins
4. Advanced Bank Management-N.S.Toor&Arundeeep Singh
5. Bank Management- Timothy W. Koch
6. Principles and Practices of Banking- IIBF (Indian Institute of Banking and Finance)

Fourth Semester

IV PAPER –RISK MANAGEMENT IN BANKING

Module 1: Definition of Risk- Risk Management- Objectives, Functions, and Importance, Risk in Banking Business Type of Risks-. Credit Risk, Market Risk and Operational Risk.

Module 2: - Risk Management Practices in India, Role of RBI in Risk Management in Banks- The BASEL Committee on Banking Supervision-Global Financial Crisis and the Indian Banking Sector.

Module 3: Derivatives - Origin, growth and Types of Derivatives – Benefits of Derivatives Market – Criticism of Derivatives- Forwards, Futures and Options – Basic features – Classification of Futures -Options- Types of options contracts- Role of Futures & Options Market –Swaps –Meaning – Currencyswaps –Interest Rate Swaps.

Module 4: Credit Derivatives- Origin- Meaning- Types of Credit Derivatives- Credit Derivatives andGuarantees- Development of Cds Market in India.

Book for Reference:

1. Risk Management-Insurance and Derivatives-Kotreshwar G
2. Risk Management Insurance-Mark.S. Dorfman
3. Introduction to Risk Management insurance-Mark S. Dorfman , David a. Cather
4. Fundamentals of Risk and Insurance- Emmett J. Vaughan, Therese Vaughan
5. Risk Management in Banking-Joel Bessis
6. Theory and Practice of Treasury & Risk Management in Banks- Indian Institute of Banking & Finance
7. Risk Management In Banking And Insurance-S. B. Verma , Y. Upadhyay , R. K. Shrivastawa

Post Graduate Diploma in Tax Management

First Semester
Paper 1: **Tax Legislation –I (Income Tax)**

Module 1

Basic Concepts, residential Status and scope of total income, Income which do not form part of total income, Agriculture, Income.

Module 2

Heads of income: Income from Salaries and Income from House Property.

Module 3

Income from Business & Profession; Capital Gains and Income from Other sources.

Module 4

Aggregation of income, Clubbing of Income; Set off and carry forward of losses, deductions from gross total income, computation of total income and tax payable

References

1. Direct Taxes Law and Practice : Dr. H.C Mehrotra
2. Direct Taxes : B.B Lal and N. Vashisht
3. Direct Taxes : G. Sekar

Second Semester
Paper 2: **Tax Legislation –II (Income Tax)**

Module 1

Provision for filling return of income and self assessment , advance tax and TDS and introduction to TCS **and the concept of Tax Planning, Tax avoidance and Tax evasion.**

Module 2

Appeals and revision, Penalties, Affiance and prosecution, Miscellaneous provisions, Income tax authorities.

Module 3

Non-resident taxation, Double taxation relief, Transfer pricing and other anti avoidance measures , Advance rulings.

Module 4

Equalization levy, Overview of model tax conventions, Application and interpretation tax treaties, Fundamentals of base erosion and profit shifting.

References

1. Direct Taxes Law and Practice : Dr. H.C Mehrotra
2. Direct Taxes : B.B Lal and N. Vashisht
3. Direct Taxes : G. Sekar

Third Semester
Paper 3: Goods and Service Tax

Unit 1

Concept and understanding the objectives of GST; Impact on the Indian economy, exports From India -GST is the driving force for economic reforms; GST as an enabler for robust Economic development in the country

Unit 2

Understanding the GST Law; Concept of Supply, levy of tax, concept of taxation, person Responsible for taxation, point of levy of tax, concept of place of supply, applicability of CGST, IGST and SGST with case studies

Unit 3

Understanding the Act and Rules:

Central GST Act; Interstate GST Act; State GST Act; Union Territory GST Act

Understanding Relevant Rules:

GST Registration Rules; GST Return Rules; GST Refund Rules; GST Invoice Rules; GST Payment Rules; Input Tax Credit Rules; Transition Rules; GST Composition Rules; GST Valuation Rules

Unit 4

Registration- persons liable for registration, persons not liable for registration, compulsory registration, procedure for registration, special provisions for grant registration in case of non - resident taxable person and casual taxable person, cancellation of registration.

Reference:

01. Goods and Service Tax : Rajat Mohan (CA), Harsh vardhan .
02. Goods and Service Tax : Dr. H. C. Mehrotra, Prof. V.P. Agarwal,
Dr. S.K. Batra.
03. GST Ready Rockers : CA. Keshav R Garg
04. www.icaai.org

Forth Semester
Paper 4: Goods and Service Tax and Custom Duty

Module 1

Accounts and Records – person required to maintain his books of accounts- Accounts and records required to be maintain- How the accounts and records will be maintained- audit of accounts- period of retention of accounts.

Module 2

E-Way Bill- Meaning, Benefits- time of E-Way Bill is required to be generated- special provision where e-way bill needs to be generated- information to be furnished in e-way bill – person is mandatorily required to generate e-way bill- unique e-way bill number- consolidated e-way bill- cancellation of e-way bill.

Module 3

Assessment and Audit- Self assessment,- provisional assessment - scrutiny of returns- assessment of non- filer of returns- assessment of unregistered person- Audit by Tax authorities- special audit of accounts.

Module 4

Customs Duty: Meaning- Notified Goods- Specified Goods- Prohibition of Importation and Exportation under section 11 – Types of Customs duty- Computation of Assessable Value and Customs duty.

Reference:

01. Goods and Service Tax : Rajat Mohan (CA), Harsh vardhan .
02. Goods and Service Tax : Dr. H. C. Mehrotra, Prof. V.P. Agarwal,
Dr. S.K. Batra.
03. GST Ready Rockers : CA. Keshav R Garg
04. www.icai.org

PG DIPLOMA IN ENTREPRENEURSHIP DEVELOPMENT

First Semester

ENTREPRENEURSHIP DEVELOPMENT

OBJECTIVE

The objective of the course is to make students understand the nature of entrepreneurship,

and its importance to business. To impart basic entrepreneurial skills and understandings to run a business efficiently and effectively.

Unit 1

The Entrepreneur – Meaning and Importance– Evolution -- Factors influencing Entrepreneurship: Psychological, Social, Economic, And Environmental Factors - Characteristics of an entrepreneur– Development of Entrepreneur ecosystem - Entrepreneurship in a Developing Economy

Unit 2

Entrepreneur and Entrepreneurship – Types of Entrepreneur: based on Type of Business, Use of Technology, Motivation, Growth, Stages – New Generation of Entrepreneur: Social Entrepreneurship, Edupreneurship, Health Entrepreneurship, Tourism Entrepreneurship, Export Entrepreneurship, Women Entrepreneurship and Logistic Entrepreneurship-

Unit 3

Innovation and creativity: creativity and entrepreneurship, steps in creativity – Innovation and Inventions – skill of an entrepreneur – decision making and problem solving -

Unit 4

Meaning and Concept of Entrepreneurial Competency - Developing Entrepreneurial Competencies -Entrepreneurial Culture- Entrepreneurial Motivation -Entrepreneurial Values, Ethics and Attitudes – Culture and Society- Risk Taking Behavior

REFERENCES

1. Csikszentmihalyi, M. (2006) 'A systems perspective on creativity', in Henry, J. (ed) *Creative Management and Development*, 3rd edn, London, Sage.
2. Khanka.S.S, (2014), Entrepreneurial Development, 5th Edition, S.Chand Publication, New Delhi.
3. NuzhathKhatoon, (2016), Entrepreneurial Development, 1st Edition, Himalaya Publishing House, New Delhi.
4. Patrick Dawson, (2014), Managing Change, Creativity and Innovation, SAGE Publications Ltd; Second edition
5. Dr. P. Rizwan Ahmed, (2015), Creativity and Innovation Management ,Margham Publications, Chennai.
6. Srinivasan.N.P, Gupta.C.B, (2015), Entrepreneurial Development, Sultan chand publications, New Delhi.
7. Steven Rogers, (2014), Entrepreneurial Finance, 3rd edition, McGraw Hill Education, New Delhi.
8. Taylor, E. (1996) 'Introduction to innovation', in *Innovation, Design, Environment and Strategy*, Buckingham, Open University Press.
9. Vasant Desai, (2012), Entrepreneurial Development, (2012), Entrepreneurial Development, Himalaya Publishing House, New Delhi.
10. Dr.P.T. Vijayashree&M.Alagammal, (2016), Entrepreneurial Development & Small Business Management, Margham Publication, Chennai.

Second Semester

INSTITUTIONAL SUPPORT SYSTEMS FOR ENTREPRENEURSHIP

OBJECTIVE

This course highlights the organizations which are supporting the entrepreneur by providing

various assistance, incentives and guidance. To instruct the financial institutions and commercial banks extending the financial and other assistance to develop entrepreneur for establishing new business.

Unit 1

Assistance to an entrepreneur - New Ventures - Industrial Park / Estate (Meaning, features, & examples) -SSI – Procedure to Start SSI - MSME Policy in India- National Small Industries Corporation (NSIC) - STEP – STED – Nationalised Banks, EXIM Bank and New Generation Banks – Other Financial Institutions –SIDBI — NABARD – IDBI - Modernisation assistance to small scale unit - Special Economic Zone (Meaning, features & examples)

Unit 2

State Financial Corporation's (SFC) – Schemes and Programmes – DIC, Small Industry Development Corporations (SIDCO), TIIC - Women Development Corporations and TAHDCO - DRDA: Roles, Schemes and Programmes –Seed Capital - Venture Capital Funds.

Unit 3

Entrepreneurship Development Support -Agencies for Policy Formulation and Implementation: Small Industries Service Institute (SISI) - Entrepreneurship Development Institute of India (EDII) - National Institute of Entrepreneurship & Small Business Development (NIESBD) - National Entrepreneurship Development Board (NEDB) -KVIC – Commissioner of Cottage Industries – National Institute of Small Industry Extension and Training.

Unit 4

Incentives, Subsidies and Concessions: Meaning of Incentives – Need for Incentive – schemes of Incentives in Operation – Central Investment Subsidy Schemes – Transport Subsidy – Subsidies and Incentives in Karnataka – Advantages of Incentives and Subsidies - Incentives and facilities to exports entrepreneurs

REFERENCES

1. David.H. Holt, (2016), Entrepreneurship – New Venture Creation, Prentice Hall of India, New Delhi.
2. Datt R, Sundharam KPM (2006) Indian Economy. S. Chand & Company Ltd, New Delhi.
3. Kopardekar D (1974) Financing of Working Capital in Small-Scale industries, S.Chand & Co. Ltd, New Delhi.
4. Khanka.S.S, (2014), Entrepreneurial Development, 5th Edition, S.Chand Publication, New Delhi.
5. Hattangadi, Vidya (2007): Entrepreneurship-Need of the hour Himalaya Publishing House, Mumbai.
6. Murthy C.S.V (2009) “ Small Scale Industries and Entrepreneurial Development”, Himalaya Publishing House, New Delhi.
7. Murthy C.S.V. (2011),E-Commerce: Concepts, Models, Strategies, Himalaya Publishing House, New Delhi.
8. Pandey.I.M, (1996), Venture Capital - the Indian Experience, Prentice Hall of India, New Delhi.
9. Joseph, S.J., (2015), E-Commerce: An Indian Perspective, Fifth Edition, PHI Learning Pvt. Ltd., New Delhi.
10. Singh I, Gupta NS (1971) Financing of Small Industry. Scand& Co Ltd, New Delhi.
11. Srivastava. S.B, (1981), A practical guide to industrial Entrepreneurs, Sultan chand publications, New Delhi.
12. Steven Rogers, (2014), Entrepreneurial Finance, 3rd edition, McGraw Hill Education, New Delhi.

13. Vasant Desai, (2003) "Small Scale Industries & Entrepreneurship", Himalaya Publishing House, New Delhi.
14. <http://msme.gov.in>
15. <http://www.nsic.co.in>
16. <http://smallindustryindia.com>
17. <http://www.kvic.org.in>

Third Semester

PREPARATION OF PROJECT PROPOSAL (Entrepreneurial Opportunities and Business Plan)

OBJECTIVE

To explain the prevailing conducive environment in creating new business avenues. To impart essentials of preparing a successful project proposal for new venture.

Unit 1

Business and environment – overview of business and its environment – environmental scanning and analysis – challenges of new ventures strategies –sources of finance and hurdles.

Unit 2

Business Plan– Business Plan Preparation –Feasibility analysis of Project: Market and Technical Feasibility – Financial Viability.

Unit 3

Project Preparation: Concept, Features, Classification of Projects –Project Life Cycle - Project Identification - Project Formulation - Project Design and Network Analysis.

Unit 4

Project Evaluation - Project Appraisal -Idea Selection - Selection of the Product / Service - Aspects of a Project - Phases of a Project- Project Report - Pro-forma of a Suggested

REFERENCES

1. Francis Cherunilam, (2012), Business and Government, 15th revised editions, Himalaya Publishing House, New Delhi.
2. Khanka.S.S, (2014), Entrepreneurial Development, 5th Edition, S.Chand Publication, New Delhi.
3. Prasanna Chandra, (1987), Project Preparation, Appraisal and Implementations, Tata McGraw Hill publication, New Delhi.
4. The Staff of Entrepreneur Media, (2015), Write Your Business Plan: Get Your Plan in Place and Your Business off the Ground, Entrepreneur Press, New York.
5. Steven Rogers, (2014), Entrepreneurial Finance, 3rd edition, McGraw Hill Education, New Delhi.
6. T. R. Jain, Mukesh Trehan, Ranju Trehan, (2014), Business Environment, VK Global Publications, New Delhi.
7. Vasant Desai, (2012), Entrepreneurial Development, (2012), Entrepreneurial Development, Himalaya Publishing House, New Delhi.
8. Dr.P.T. Vijayashree & M.Alagammal, (2016), Entrepreneurial Development & Small Business Management, Margham Publication, Chennai.

Fourth Semester

SUPPORT SYSTEM FOR ENTREPRENEURSHIP

Unit 1

Marketing Support: Marketing institutions and assistance – Export houses- Export oriented zone – Trade houses - E-Commerce: concept and overview – opportunities – problems – roles – recent trends – advancement in e-commerce.

Unit 2

Business Avenues and Start-Up Policies: Business Opportunities in the Contest of Karnataka and Industrial Policy of the State – Business Incubation Centers – Start-Up Policy Framework and Incentives.

Unit 3

Schemes to Promote and Support Entrepreneurship in India: **Startup India, Make in India, Atal Innovation Mission (AIM), Support to Training and Employment Programme for Women (STEP), Jan Dhan- Aadhaar- Mobile (JAM), Digital India, Biotechnology Industry Research Assistance Council (BIRAC), Department of Science and Technology (DST), Stand-Up India, Trade related Entrepreneurship Assistance and Development (TREAD), National Skill Development Mission, Science for Equity Empowerment and Development (SEED).**

Unit 4

Successful stories of Entrepreneurs in India- Deerubhai Ambani, Ratan Tata, N.R. Narayana murthy, Azim Premji, Lakshmi Mittal, verghese Kurien, Kiran Mazumdar, Indira Nooyi, Suchi Mukarji.

REFERENCES

1. Francis Cherunilam, (2012), Business and Government, 15th revised editions, Himalaya Publishing House, New Delhi.
2. Khanka.S.S, (2014), Entrepreneurial Development, 5th Edition, S.Chand Publication, New Delhi.
3. Prasanna Chandra, (1987), Project Preparation, Appraisal and Implementations, Tata McGraw Hill publication, New Delhi.
4. The Staff of Entrepreneur Media, (2015), Write Your Business Plan: Get Your Plan in Place and Your Business off the Ground, Entrepreneur Press, New York.
5. Steven Rogers, (2014), Entrepreneurial Finance, 3rd edition, McGraw Hill Education, New Delhi.
6. T. R. Jain, MukeshTrehan, Ranju Trehan, (2014), Business Environment, VK Global Publications, New Delhi.
7. Vasant Desai, (2012), Entrepreneurial Development, (2012), Entrepreneurial Development, Himalaya Publishing House, New Delhi.
8. Dr.P.T. Vijayashree & M.Alagammal, (2016), Entrepreneurial Development & Small Business Management, Margham Publication, Chennai.

POST GRADUATE DIPLOMA IN IND AS and IFRS

First Semester

ACCOUNTING STANDARDS

UNIT -1: INTRODUCTION TO ACCOUNTING STANDARDS

Meaning, definition, and Benefits of Accounting Standards- Standard Setting Process- list of AS- Need for Convergence towards global Standards- IASB- IFRS as global Standards, benefits of convergence with IFRS, convergence to IFRS in India.

UNIT -2: Applicability of Accounting Standards

Enterprise to which AS apply, implication of mandatory status, Financial items to which AS apply- AS and Income tax Act 1961, income computation and disclosure Standards .

Criteria for classification of non corporate entities as declared by the ICAI, criteria for classification of companies under the companies (Accounting Standards) Rules 2006, list of applicable AS to companies and applicable AS to non corporate entities.

UNIT – 3: Overview of Accounting Standards

Disclosure of Accounting Policies (AS 1), Valuation of Inventories (AS 2), Cash Flow Statements (AS 3), Contingencies and events occurring after balance sheet date (AS 4), Net profit or Loss for the period , prior period items and changes in Accounting Policies (AS 5).

Unit – 4: overview of Accounting Standards

The effect of changes in foreign exchange rates (AS11), Accounting for Governments grants

(AS 12), Accounting for Investments (AS 13), accounting for borrowings cost (AS16), AND Segment reporting(AS 17).

Second Semester

UNIT -1: Introduction to IFRS

IFRS as The global standards, features, constituents of IFRS, Process of Introduction and implementation of IFRS, list of IFRS, Applicability of IND AS.

UNIT – 2 Overview of IND AS

Presentation of financial statements (IND AS 1), construction contract (IND AS 11), Income Taxes (IND AS 12), Property, Plant and Equipments (IND AS 16), Lease (IND AS 17) and Revenues (IND AS 18).

UNIT – 3: Overview of IND AS

Employee Benefits (IND AS 19), Related Party Disclosure (IND AS 24), Consolidated and Separate Financial Statements (IND AS 27), Investment in Associates and Joint Ventures (IND AS 28), Financial Reporting in Hyperinflationary Economies (IND AS 29).

UNIT – 4: Overview of IND AS

Earnings Per Share (IND AS 33), Interim Financial Reporting (IND AS 34), Impairment of Assets (IND AS 36), Provisions, Contingent Liabilities and Contingent Assets (IND AS 37), and Intangible Assets (IND AS 38).

Third Semester

UNIT -1: Overview of IND AS

Investment Property (IND AS 40), Agriculture (IND AS 41), First time adoption of Indian Accounting Standards (IND AS 101), Share based payment (IND AS 102), Business communication (IND AS 103).

UNIT – 2: Overview of IND AS

Insurance contract (IND AS 104), Non –current assets held for sale and discontinued operation (IND AS 105), Exploration for evaluation of mineral resources (IND AS 106), Operating Segment (IND AS 108) and Consolidated financial statements (IND AS 110).

UNIT- 3: Overview of IND AS

Joint arrangement (IND AS 111), Disclosure of interest in other entities (IND AS 112), Fair value measurement (IND AS 113), Regulatory deferral accounts (IND AS 114), Revenue from contracts with customers (IND AS 115),

UNIT – 4: Relative view

Relative views of Accounting Standards (AS) v/s IFRS v/s IND AS

Fourth Semester

UNIT – 1: STRUCTURE OF THE IASB AND DEVELOPMENT OF IFRS

The nature and operations of the IASB, The status and use of IFRSs around the world - The main features of the structure of the IASB (e.g. Funding arrangements, membership of IASB) - the main processes which the IASB follows in developing and adopting accounting standards - the scope of IFRS .
IASB'S CONCEPTUAL FRAMEWORK FOR FINANCIAL REPORTING

The main features of the IASB Conceptual Framework for Financial Reporting and its impact on the convergence project - the key principles of the Conceptual Framework for Financial Reporting to IFRS

UNIT _ 2: Overview of IFRS

IFRS 1 FIRST-TIME ADOPTION OF INTERNATIONAL FINANCIAL REPORTING STANDARDS - the key accounting implications for an entity in adopting IFRS for the first time.

IFRS 2 SHARE-BASED PAYMENTS - the general accounting requirements for equity settled and cash settled share based payments.

IFRS 3 BUSINESS COMBINATIONS - the nature of business combinations - the meaning of the concepts of 'goodwill' and 'non-controlling interests' - the standard's requirements concerning the recognition

and measurement of assets acquired, liabilities assumed, non-controlling interests and consideration transferred - the acquisition method of accounting for business combinations.

IFRS 5 NON-CURRENT ASSETS HELD FOR SALE AND DISCONTINUED OPERATIONS

The nature of non-current assets held for sale and discontinued operations - the accounting treatment required for non-current assets held for sale and discontinued operations.

UNIT 3 : Overview of IFRS

IFRS 7 FINANCIAL INSTRUMENTS: DISCLOSURES; IFRS 9 FINANCIAL INSTRUMENTS & IAS 32 PRESENTATIONS

Financial instruments, financial assets, financial liabilities, equity and compound instruments in accordance with IAS 32 - the general recognition and measurement rules for financial instruments in accordance with IFRS 9 - the methods of accounting for financial assets, financial liabilities, equity and compound instruments in accordance with IFRS9. (Note impairments and hedge accounting are not examinable) - The disclosure requirements of IFRS7.

IFRS 8 OPERATING SEGMENTS - operating segments - the criteria for determining whether a segment is reportable - the basic disclosures required for reportable segments. 4 AIA Exams©2017 IFRS DIPLOMA

IFRS 10 CONSOLIDATED FINANCIAL STATEMENTS - the meaning of the term 'consolidated financial statements' - the concepts of , "control of an investee", and "power over an investee" (including relevant activities, existing rights, voting rights, contractual arrangements and removal rights), "decision maker", "group", "parent", "related party", "significant influence", "associate", and 'subsidiary company' - Preparation of the Consolidated Statement of Financial Position (Balance Sheet) and Consolidated Statement of Profit or Loss and Other Comprehensive Income (Income Statement).

UNIT 4 :

IFRS 11 JOINT ARRANGEMENTS - the concepts of "Joint Arrangement", "Joint Control" and "Contractual Arrangement". - The types of Joint Arrangements (namely Joint Operation and Joint Venture)

IFRS 12 DISCLOSURE OF INTERESTS IN OTHER ENTITIES - the conditions under which IFRS 12 applies and the provisions of the standard that explain when it does not. - The concepts of "Interest in Another Entity" and "Structured Entity"

IFRS 13 FAIR VALUE MEASUREMENT - the concept of Fair Value - IFRS 13's provisions, regarding the Conceptual Framework and the process of fair value measurement - IFRS 13's "Market Valuation Method", "Income Valuation Method" and "Adjusted Net Assets Valuation Method ", as well as their respective valuation techniques.

IFRS 15 REVENUE FROM CONTRACTS WITH CUSTOMERS - the standard's requirements in accounting for revenue from contracts with customers including: · the identification of the contract and performance obligations; · performance obligations satisfied over time and at a point in time; · determining the transaction price and allocating the transaction price to performance obligations; · the treatment of contract costs; · sale with a right to return; principal versus agent considerations; repurchase agreements and consignment arrangements.

