



<b>CO-4</b>	Obtain the practical knowledge of leadership, motivation.
<b>CO-5</b>	Understand the concept of stress and its management.

## Subject – Managerial Economics for Business Decisions

Unit	Course Inputs	Hours Allotted
I	<b>Introduction</b> Definitions, Nature and Scope of Managerial Economics, Managerial Economics Relation with other Disciplines, Basic Concepts of Managerial Economics; Demand Analysis and Forecasting: Concept of Demand, Determinants and Types of Elasticities of Demand, Demand Function, Demand and Supply Interaction, Techniques of Demand Forecasting.	
II	<b>Production Analysis</b> Production Factors, Production Functions; Short-Run and Long-Run Production Function, Graphical and Mathematical Approaches in finding Firm Equilibrium; ISOQUANT, ISOCOST, Least Cost Combination of Inputs, Law of Returns, Economies of Scale and Scope, Cob-Douglas Production Function .	
III	<b>Cost and Revenue Analysis</b> Concepts of Cost, Determinants of Cost, Cost Output Relationship in Short Run and Long-Run; Economies of Scale V/s Diseconomies of Scale; Cost Control and Cost Reduction; Revenue Concepts; Functional Relationship Between Marginal Revenue, Total Revenue, Marginal Cost and Total Cost.	
IV	<b>Pricing Methods and strategies</b> Introduction to Pricing, Factors Influencing Pricing, Pricing Practices, Process of Price Determination, Pricing in Public Interest ,Government Intervention and Pricing; Price Discrimination-Degrees of Price Discrimination, International Price Discrimination and Dumping.	
V	<b>National Income and Business Cycle</b> The Idea of National Income, GDP, NDP, GNP, NNP, Measurement and Difficulties in Measuring National Income; Business Cycle, Phase, Characteristics and ill effects, Curative Measures; Inflation: Types of Inflation, Causes of Inflation and Recent changes.	

### Statements of Course Outcomes (COs)

**By the end of the course, the student will be able to**

<b>CO-1</b>	Understand the concept of managerial economics and also concept of demand and its application in forecasting demand
<b>CO-2</b>	Remember the concept of production function and ISOCOST and ISOQUANT.
<b>CO-3</b>	Understand the concept of cost, revenue and its application.
<b>CO-4</b>	Understand the concept of pricing and international pricing.
<b>CO-5</b>	Obtain ideas regarding national income and inflation.

## Subject –Accounting Theory and Analysis

Unit	Course Inputs	Hours Allotted
I	<p><b>Generally Accepted Accounting Principles (GAAPs):</b> Introduction, Definition of Accounting – Financial, Cost and Management; Accounting as the Language of Business, Accounting as the Information System, and Users and Uses of Accounting Information.</p> <p>GAAPs: Introduction; Need for Accounting Principles; Meaning of Accounting Principles; Structure of GAAPs – (a) Accounting Assumptions - Business Entity Concept, Going Concern Concept and Money Measurement Concept; (b) Accounting Concepts - Accounting Period Concept, Objectivity, and Dual Aspect Concept; (c) Accounting Principles - Cost Principle, Matching Principle - Recognition of Revenue, Realization Principle and Systems of Accounting; (d) Accounting Conventions – Conservatism, Consistency, Materiality and Disclosure; and (e) Accounting Rules and Policies</p>	
II	<p><b>Accounting Theory:</b> Introduction; Meaning and Definitions; Importance of Accounting Theories; Classification of Accounting Theories - Structural (Syntactical) Theories, Interpretational (Semantical) Theories and Behavioral (Pragmatic) Theories; Approaches to Formulation of Accounting Theory - Descriptive Approach, Normative Approach and Ethical Approach; Few Basic Equity Theories - Proprietary Theory, Entity Theory and Fund Theory.</p>	
III	<p><b>Accounting for price level changes:</b> Introduction; Effects of Inflation; Approaches to Inflation Accounting - Entry and Exit Value Approaches – Partial and Complete Revaluation Methods – (a) Current Purchasing Power Method - Forward and Backward Approaches, Conversion Factor, Monetary and Non-monetary Items and Restatement of Items of Financial Statements and Preparation of Inflation-adjusted Financial Statements under CPP Method; (b) Current Cost Accounting Method - Current Cost Profit and Loss Account - Cost of Sales Adjustment, Depreciation Adjustment, Monetary Working Capital Adjustment and Gearing Adjustment and Current Cost Balance Sheet.</p>	
IV	<p><b>Human Resource Accounting:</b> Introduction; Human Resource Accounting – Definitions and Features, Premises of Human Resource Accounting, Classification of Human Resource Costs, Approaches of Human Resource Accounting – (a) Cost Approaches - Acquisition Cost Method and Replacement Cost Method; and (b) Value Approaches - Present Value of Future Earnings Method, Adjusted Discounted Future Wages Method, Hermanson’s Unpurchased Goodwill Method, Economic Value Method, Competitive Bidding or Opportunity Cost Model, Morse’s Net Benefits Method and Ogan's Discounted Certainty Equivalent Net Benefits Model; Comprehensive Model – Quantification and Recognition of Qualities of HR into HRA Model; Advantages; and Indian Scenario.</p>	
V	<p><b>Financial Reporting:</b> Financial Reporting – Concept, Objectives and Benefits, Trueblood Report and Stamp Report, Qualities of Financial Information, Corporate Social Responsibility Reporting and Recent Trends in Financial Reporting. The Companies Act, 2013 and Financial Statements; Ind AS – 1: Presentation of Financial Statements and Ind AS - 7: Statement of Cash Flows.</p>	

## Statements of Course Outcomes (COs)

**By the end of the course, the student will be able to**

<b>CO-1</b>	Understand the various concepts and conventions of accounting.
<b>CO-2</b>	Understand the various accounting theory such as proprietary theory, entity theory and fund theory and also able to apply those theory knowledge in practical life.
<b>CO-3</b>	Create the financial statements in inflation situation by using Current Purchasing Power method and Current cost accounting.
<b>CO-4</b>	Analyze the Human resource accounting and Human resource model.
<b>CO-5</b>	Understand the companies act 2013 and also preparation of Financial statements in accordance with the Ind AS 1

## Subject – Advanced Financial Management

<b>Unit</b>	<b>Course Inputs</b>	<b>Hours Allotted</b>
I	<b>Introduction:</b> Meaning and Objectives of Financial Management, Profit Vs Wealth Maximization, Interrelation among Financial Decisions, Interface of Financial Management with other Disciplines, and Measuring Shareholders' Value Creation; Time Value of Money: Concept, Importance, Factors contributing to the Time Value of Money, Techniques of Time Value of Money and Loan Amortisation Schedule.	
II	<b>Financing Decisions:</b> Capital Structure: Introduction, Determinants, Patterns, Point of Indifference and Theories of Capital Structure; Leverages: Meaning, Uses and Types; Cost of Capital: Concept, Definitions, Computation of Specific Cost of Capital and WACC.	
III	<b>Long-term Investment Decisions:</b> Capital Budgeting: Importance, Process, Non-discounted and Discounted Techniques of Capital Budgeting; Analysis of Risk in Capital Budgeting: Concept and Risk Evaluation Approaches.	
IV	<b>Dividend decisions:</b> Introduction, Types of Dividend Policy, Factors influencing Dividend Policy, Stock Split, Bonus Share and SEBI Guidelines for Issuing Bonus Shares, Legal Provisions relating to Dividend in India; Dividend and Market Valuation: Walter's Model, Gordon's Model and MM Approach	
V	<b>Inventory Management:</b> Concept, Objectives, Motives, Costs of Holding Inventories, Risk and Benefits of Holding Inventory, Determining of Stock Levels, EOQ and ABC Analysis.	

## Statements of Course Outcomes (COs)

**By the end of the course, the student will be able to**

<b>CO-1</b>	Understand the concept of finance and also time Value of Money.
<b>CO-2</b>	Evaluate EPS and also have a practical knowledge of choosing the best capital

	structure
<b>CO-3</b>	Obtain the practical aspects of Capital Budgeting
<b>CO-4</b>	Understand the different dividend policy models and also the concept of Bonus issue of shares.
<b>CO-5</b>	Understand the concept of inventory management and its various techniques.

### Subject – Advanced Management Accounting

Unit	Course Inputs	Hours Allotted
I	<b>Introduction:</b> Meaning and Definitions, Nature, Objectives, Significance, Scope, Functions, Uses and Limitations, Tools and Techniques of Management Accounting, Installation of Management Accounting System; Management Accounting as a separate branch of Accounting; and Management Accountant: Functions, Duties and Essential Qualities	
II	<b>Budgetary control:</b> Meaning and Objectives of Budget, Budgeting and Budgetary Control; Nature and Importance of Budgetary Control; Classification and Preparation of Functional and Master Budgets, Fixed and Flexible Budget; Zero Based Budget; and Advantages and Limitations of Budgetary Control.	
III	<b>Standard Costing and Variance analysis:</b> Introduction, Meaning, Objectives, and Significance of Standard Costing, Budgetary Control V/s Standard Costing, Prerequisites of Standard Costing, Types of Standards; Variance Analysis: Materials, Labour, Overhead Variances, Sales and Profit Variances, Accounting treatment of Variances; and Managerial Uses of Variance Analysis	
IV	<b>Responsibility Accounting:</b> Responsibility Accounting: Definition, Meaning, Basic Principles, Process in Implementation, Controllable and NonControllable Costs, Responsibility Reporting, Determinants of Responsibility Centers, Difficulties in Implementation, Responsibility Centre Performance Measurement and Reporting to different levels of Management. Transfer Pricing: Need, Methods of Transfer Pricing: Full Cost Method, Standard Cost Method, Marginal Cost Method, Market-based Transfer Price, Dual Transfer Prices, Negotiated Price Method, Arbitrary Transfer Price and Cost Plus Method; General Rules of Transfer Pricing.	
V	<b>Interim firm comparison and Managerial reporting:</b> Introduction, Meaning, Definitions, Procedure and Requirements: Establishment of Central Organization, Adoption of Uniform Costing Principles and Practices Management Reporting: Meaning and Definitions, Fundamental Principles of Managerial Reports, Modes and Types of Reporting.	

### Statements of Course Outcomes (COs)

**By the end of the course, the student will be able to**

<b>CO-1</b>	Remember the concept of Management Accounting and its aspects.
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<b>CO-2</b>	Understand the concept of Budget and also Preparation of flexible and fixed budgets.
<b>CO-3</b>	Obtain the knowledge regarding Variance analysis and accounting treatment of Variance.
<b>CO-4</b>	Understand the responsibility accounting and its determinants, and also the concept of transfer pricing.
<b>CO-5</b>	Analyze the concept of uniform costing and its practices.

### **Subject – Financial Market and Services**

<b>Unit</b>	<b>Course Inputs</b>	<b>Hours Allotted</b>
I	<b>An overview of Indian financial system:</b> Structure of Indian Financial system; Objectives and Functions of Financial System, Financial System and Economic Development; Flow of Funds in Economic Development; Financial Sector Reforms, Financial Inclusion and Recent Developments	
II	<b>Financial Markets:</b> Nature, Functions and Efficiency; Types of Financial Markets: Money Market: Meaning, Constituents, Functions of Money Market; Money Market Instruments; Recent Trends in Indian Money Market. Capital Market: Types of Capital Market: Primary Market: Its Role and Functions, Issue of Capital: Methods of Issuing Securities in Primary Market, Intermediaries in New Issue Market, Procedure for New Issues, and SEBI Guidelines for Issue in Primary Market. Secondary Market: Importance and Functions, Listing of Securities in Stock Exchanges, Players and Trading Mechanism in Stock Exchange, Settlement Process; Stock Exchanges: BSE, NSE, and OTC Exchange of India.	
III	<b>Financial Services:</b> Leasing, Factoring, Credit Rating, Hire Purchase, Consumer Durables Financing, Merchant Banking Agencies, Underwriting, Funds Transfer, Acceptance, Stock Holding, Loan Syndication, Custodial Service, Depository Services, and Venture Capital Finance.	
IV	<b>Financial Institutions:</b> Banking and Non-Banking Financial Companies (NBFCs); Development Finance Institutions (DFIs); Insurance Organizations; Mutual Funds: Types of Mutual Fund Scheme, ETFs, Hedge Funds, Private Equity Funds and other Recent Developments	
V	<b>Global Capital Markets:</b> International Markets: FIIs, Euro Issues, ECB, Latest Guidelines of ECB, ADRs, GDRs, IDRs, FCCB, FDI; International Bonds: Bulldog, Yankee, and Bunny Bonds, Case Analysis and Recent Developments.	

### **Statements of Course Outcomes (COs)**

**By the end of the course, the student will be able to**

<b>CO-1</b>	Understand the structure of Indian Financial System, and also the concept of financial inclusion.
<b>CO-2</b>	Obtain knowledge regarding the stock market and SEBI.

<b>CO-3</b>	Understand the concept of leasing and factoring.
<b>CO-4</b>	Obtain practical knowledge of Non Banking financial companies and mutual fund operations.
<b>CO-5</b>	Understand the concept of international Market and recent developments in international Market.

## SEMESTER – II M.Com

### Subject – Business Environment and Government Policy

Unit	Course Inputs	Hours Allotted
I	<b>Conceptual framework of business environment:</b> Concept, Significance, and Nature of Business Environment: Internal and External, Changing Dimensions of Business Environment, Techniques of Environmental Scanning and Monitoring, Business Policy, Case Study and Recent Changes.	
II	<b>Public policies:</b> The Role of Public Policies in Governing Business, Government and Public Policy, Classification of Public Policy, Areas of Public Policy, Need for Public Policy in Business, Levels of Public Policy, Elements of Public Policy, The Corporate and Public Policy, Framing of Public Policy; Government Regulations in Business, Justification of Regulation, Types of Regulation, Problems of Regulation; Case Analysis and Recent Developments.	
III	<b>Industrial policies and reforms:</b> Industrial Policies: A critical appraisal of New Industrial Policy 1991, With the Recent Amendments in Industrial Policy, National Manufacturing Policy; Sickness in India – An overview of sickness in SME's and Public Sector Enterprises, Causes for Sickness, Magnitude and Remedial Measures, Important Provisions of Sick Industrial Companies, (Special Provisions) Act, 1985 and Applicability; BIFR: Functions, and Functions of Operating Agencies, Case Study and Recent Changes.	
IV	<b>Privatization and Disinvestment:</b> Expansion of Public Sector and its Defects, Privatization Reaction, Ways of Privatization, Obstacles, Conditions for Success of Privatization, Benefits of Privatization, Arguments against Privatization, Sins and Pitfalls of Privatization, Rangarajan Committee and Privatization in India; Case Analysis and Recent Developments	
V	<b>Competition act 2002 and consumer protection act, 1986</b> Introduction, Definitions, Consumer Enterprise, Goods, etc., Prohibition of Certain Agreements, Abuse of Dominant Position and Regulation of Combinations, Competition Commission of India; Duties, Powers and Functions of Commission; Duties of Director General; Competition Appellate Tribunal and Recent Changes. Consumer Protection Act, 1986: Introduction, Objectives, Applicability, Consumer and Rights of Consumers, Nature and Scope of Remedies available to Consumer; Case Study and Recent Amendments.	

### Statements of Course Outcomes (COs)



**By the end of the course, the student will be able to**

<b>CO-1</b>	Analyze the nature of business environment and its components.
<b>CO-2</b>	Understand Concept of public policy and its need
<b>CO-3</b>	Understand the concept of industrial policy and also various recent amendments in industrial policy, identify the various causes for industrial sickness.
<b>CO-4</b>	Understand the practical knowledge regarding privatization and arguments in favor of privatization.
<b>CO-5</b>	Obtain a brief idea regarding competition commission of India, and also understand the duties of director general.

**Subject – Advanced Marketing Management**

<b>Unit</b>	<b>Course Inputs</b>	<b>Hours Allotted</b>
I	<b>Introduction:</b> Nature and Scope of Marketing; Core Marketing Concepts; Modern Marketing Concepts; Marketing Mix; Marketing Management Process: A Strategic Perspective; Customer Quality, Value and Satisfaction; Planning and Control. Marketing Environment: Significance of Scanning Marketing Environment; Analyzing Macro Environment of Marketing: Economic, Demographic, Socio-Cultural, Technological, Political and Legal Segments; Impact of Micro and Macro Environment on Marketing Decisions, Recent Trends in Marketing Environment.	
II	<b>Buyer Behavior and Market segmentation:</b> Need for Studying Buyer Behavior; Consumer Buying Process; Factors Influencing Consumer Buying Decisions, Models of Consumer Behavior; Market Segmentation: Bases for Segmenting a Consumer Market; Levels of Market Segmentation; Factors Influencing Selection of Market Segments; Criteria for Effective Market Segmentation; Targeting and Positioning: Target Market Selection and Strategies; Positioning: Concept, Bases and Process.	
III	<b>Product and Pricing Decisions:</b> Product: Concept and Classification; Major Product Decisions; New Product Development; Packaging and Labelling; Product Support Services; Branding Decisions; Product Life Cycle: Concept and Appropriate Strategies Adopted at Different Stages. Pricing Decisions: Objectives, Factors Affecting Price of a Product, Pricing Policies and Strategies. Ethical Issues in Product and Pricing Decisions.	
IV	<b>Promotion and distribution decisions:</b> Role of Promotion in Marketing; Promotion Methods: Advertising, Personal Selling, Publicity, Sales Promotion Tools and Techniques; Promotion Mix; Ethical Issues in Promotion Decisions. Channels of Distribution: Concept and Importance, Different Types of Distribution; Middlemen's and their Functions; Channel Management, Selection, Motivation and Performance Appraisal of Distribution Middlemen.	
V	<b>Trends in Marketing:</b> CRM Service Marketing, Social Media Marketing, Green Marketing, Customer Relationship Management, Rural Marketing, Other Emerging Trends and Recent Developments in Marketing.	

## Statements of Course Outcomes (COs)

**By the end of the course, the student will be able to**

<b>CO-1</b>	Understand the basic concepts of marketing and its various aspects.
<b>CO-2</b>	Analyze how marketing segmentation has to be made and what are the benefits from Marketing segmentation.
<b>CO-3</b>	Understand the concept of product and product life cycle
<b>CO-4</b>	Remember the concept of promotion and the channels of distribution.
<b>CO-5</b>	Understand the concept of social media marketing, green marketing and recent developments in marketing.

### Subject – Business and Corporate Tax

Unit	Course Inputs	Hours Allotted
I	<b>Basic Concepts:</b> Income Tax, Corporate Tax; Assessee; Assessment Year; Previous Year; Company; Different kinds of Companies: Indian Company, Foreign Company, Widely Held Company, Closely Held Company, Domestic Company; and Incidence of Tax.	
II	<b>Tax Planning and company promotion:</b> Meaning of Tax Planning, Tax Avoidance, Tax Evasion and Tax Management; Features and Scope for Tax Planning; Business Location and Tax Planning; Nature of Business and Tax Planning: FTZ, Units in SEZ, 100% EOU and Infrastructure Development.	
III	<b>Computation of corporate tax:</b> Carry Forward and Set Off of Losses in the case of Companies, Computation of Taxable Income of Companies; Computation of Corporate Tax Liability; Minimum Alternate Tax; Alternate Minimum Tax; and Tax on Distributed Profits of Domestic Companies. Double Taxation Avoidance Agreement; Provisions for Relief in respect of Double Taxation, GAAR; Transfer Pricing	
IV	<b>Tax Planning with reference to managerial decisions:</b> Financial Decisions: Capital Structure Decisions; Dividend Policy; Bonus Shares and Capital Gains; Bond Washing Transactions; Own or Lease of an Asset, Installment or Hire Purchase, Make or Buy Decisions, Buying an Asset with Own Fund or Borrowed Fund and Repair, Replace, Renewal or Renovation; Shutdown or Continue: Tax Planning in respect of Amalgamation or De-Merger of Companies, Slump Sale, Conversion of a Firm into a Company; Conversion of Sole Proprietorship into Company, Conversion of Company into Limited Liability Partnership.	
V	<b>Tax Management, Administrative procedures and ICDS:</b> E-commerce Transaction and Liability in Special Cases; Tonnage Taxation, TDS; Advance Payment of Tax with reference to Corporate Assessee; TCS; Administrative Procedure; Assessment- Procedures and Types of Assessment; Return on Income; Statement of Financial Transaction (SFT). E-Filing: Appeal and Revision; Penalties and ICDS.	

## Statements of Course Outcomes (COs)

**By the end of the course, the student will be able to**

<b>CO-1</b>	Understand the basic concept of tax and kinds of companies.
<b>CO-2</b>	Obtain the practical knowledge of tax planning and tax management.
<b>CO-3</b>	Understand the set off of losses and carry forward of losses, computation of taxable income and corporate tax liability.
<b>CO-4</b>	Understand the conversion of firm into company, sole Proprietorship into company and also conversion of company into Limited liability partnership.
<b>CO-5</b>	Understand the concept of TDS and TCS and also e-filing of taxation.

## Subject – Advanced Cost Management

Unit	Course Inputs	Hours Allotted
I	<b>Activity Based Costing:</b> Cost: Ascertainment, Control, Reduction, Avoidance and Management; Cost Management System. Activity Based Costing: Inadequacies of Traditional Methods of Overhead Absorption, Concept of ABC, Kaplan and Cooper’s Approach to ABC, Cost Drivers and Cost Pools, Main Activities and their Cost Drivers, Allocation of Overheads under ABC: Characteristics, Steps, Implementation; Benefits and Limitations of ABC System.	
II	<b>Learning curve model:</b> Concept and Phases of Learning Curve, Graphical Representation, Learning Curve Applications and Factors Affecting Learning Curve and Experience Curve. Just-in-Time Approach: Concept, Philosophy of JIT, Sources of Waste, Objectives of JIT, Features and Methodology of Implementation of JIT, Planning for Adoption and Limitations of JIT Costing.	
III	<b>Life Cycle:</b> Life Cycle Costing: Concept and Characteristics Activities and Phases in Product Life Cycle, Short Product and Extension of Product Life Cycle, Turning Point Indices in Product Life Cycle; and Project Life Cycle Costing.	
IV	<b>Target costing:</b> Meaning and Definitions, Basic Concepts, Unique Features and Cost Determination Procedure Under Target Costing.	
V	<b>Cost analysis for Managerial Decisions:</b> Introduction; Managerial Decisions: Influencing Factors and Relevant Information; Application of Marginal Costing for Managerial Decisions: Product Diversification, Make or Buy Decisions, Pricing Decisions, Joint and By-product Costing: Methods of Apportioning Joint Costs and Sell or Further Process Decisions, Profitability and Scarce Resource Allocation, Temporary Shut-down.	

### Statements of Course Outcomes (COs)

**By the end of the course, the student will be able to**

<b>CO-1</b>	Understand the various concepts of cost, in addition to that they will also know about implementation of Activity Based Costing.
<b>CO-2</b>	Analyze how learning helps to reduce the cost in the industry and what factors will influences the leaning of employee.
<b>CO-3</b>	Understand the phases involved in product life cycle, identifies the difference between product life cycle and project life cycle
<b>CO-4</b>	Analyze why target costing is necessary and the importance of target costing.
<b>CO-5</b>	Remember the applications of marginal costing for managerial decisions, apportionment of joint cost.

## Subject – Investment Management

Unit	Course Inputs	Hours Allotted
I	<b>Introduction:</b> Meaning of Investment; Nature and Scope of Investment Analysis; Elements of Investment – Return, Risk and Time Elements; Objectives of Investment; Approaches to Investment Analysis; Security, Return and Risk Analysis; Measurement of Return and Risk.	
II	<b>Types of Investment:</b> Financial Investments – Securities and Derivatives, Deposits and Tax-sheltered Investment; Non-Financial Investment – Real Estate, Gold and other Types and their Characteristics; Sources of Financial Information.	
III	<b>Fundamental and Technical Analysis:</b> Fundamental Analysis- Economic Analysis, Industry Analysis and Company Analysis; Technical Analysis-Various Prices and Volume Indicators, Indices and Moving Averages; Interpretation of Various Types of Trends and Indices.	
IV	<b>Valuation of Investable securities:</b> Bonds, Debentures, Preference Shares, Convertible Securities and Equity Shares; Valuation of Options and Futures.	
V	<b>Efficient Market Hypothesis and Portfolio selection:</b> Weak, Semi-strong and Strong Market; Testing of Different Forms of Market Efficiency and their Significance; Portfolio Selection–Traditional and Modern Approaches; Portfolio Revision and Appraisal.	

### Statements of Course Outcomes (COs)

**By the end of the course, the student will be able to**

<b>CO-1</b>	Understand the concept of investment and also the measurement of return and risk.
<b>CO-2</b>	Remember the various types of financial investments, non financial investments.
<b>CO-3</b>	Obtain the practical knowledge of economic analysis, industry analysis and also company analysis.
<b>CO-4</b>	Apply the practical knowledge regarding the valuation of valuation of investable securities.
<b>CO-5</b>	Understand how to select the proper portfolio by using traditional and modern approaches.

## Subject – Managerial Communication

Unit	Course Inputs	Hours Allotted
I	<b>Introduction:</b> Meaning, Importance of Communication, Purpose of Communication, Process of Communication, Communication Structure in Organizations, Barriers in Communication, Pre-requisites for Effective Communication and Communication Network.	
II	<b>Verbal and Non-Verbal Communication:</b> Meaning, Principles of successful Oral Communication, Barriers in Oral Communication; Conversation Control: Reflection and Empathy, Effective Principles of Oral Communication; Nonverbal Communication: Meaning, Characteristics, Classification, and Guidelines for Developing Non-verbal Communication.	
III	<b>Written Communication:</b> Meaning, Importance of skills in Written Communication, Purpose of Writing, Elements of Writing and Principles of Effective Writing; Business Letters and Reports: Introduction, Meaning, Importance, Types of Business Letters and Report Writing, Writing of Business Letters and Reports and Writing of Memos; Reading Comprehension: Discussion of Passages with questions to be answered.	
IV	<b>Listening:</b> Meaning, Significance, Types, Myths about Listening, Barriers and Overcoming Measures, Stages of Listening, and Body Language of an Active Listener.	
V	<b>Presentation skills and Employment communication:</b> Meaning, Elements of Presentation, Designing a Presentation, Six great Helpers in Presentation, and Steps to a Successful Presentation; Group Communication: Meetings, Seminars, Conferences, Workshops and Business Etiquettes. Employment Communication: Introduction, Writing CVs, Group Discussion, Interview Skills and Impact of Technological Advancement on Business Communication. (Recent Developments)	

### Statements of Course Outcomes (COs)

**By the end of the course, the student will be able to**

<b>CO-1</b>	Understand the process of communication and also able to explain the importance of communication
<b>CO-2</b>	Understand the Verbal and Nonverbal communication and also they are able to identify the various types of communication.
<b>CO-3</b>	Obtain practical knowledge and write a business letter and also they will learn report writing of memo's and others
<b>CO-4</b>	Evaluate the body language of the listener and also they are able to explain the stages of learning.
<b>CO-5</b>	Apply their presentation skills and also they will learn about the business etiquettes.

**SEMESTER – III M.Com**  
**Subject – E-Commerce**

Unit	Course Inputs	Hours Allotted
I	<b>Conceptual framework of E-Commerce:</b> Introduction, Meaning, Definitions, Unique Features, Need and Scope, Online Extension of BAM Model, Impact of E-Commerce on Business and Opportunities in E-Commerce, Advantages and Disadvantages of E-Commerce, IT Act - 2000 with Amendments, and its Positive aspects for Corporate Sector.	
II	<b>Business Models for E-Commerce and Software:</b> E-Business Models Based on Relationship of Transaction Parties and E-Business Models based on Relationship of Transaction Types, Accounting Software, Types- Tally, SAP.	
III	<b>Digital Marketing and Social Media Strategy:</b> Traditional and Digital Marketing, Internet Marketing Mix, Digital Marketing Trends, E-Marketing and E-Marketing Strategies; E-Advertising and M-Commerce. Social Media Strategy-Concept, Risk and Challenges, Social Media to Solve Business Challenges, Step by Step Guide to Creating a Social Media Strategy.	
IV	<b>E-Customer relationship Management:</b> Meaning and Definitions, Features, Framework and Architecture of E-CRM, Components of E-CRM, Building ECRM, Tools to Maintain E-CRM, Strategies for E-CRM Solutions; Data Mining: Elements, Types, Process and Applications, Advantages and Disadvantages; Typical Business Touch points	
V	<b>E-Payment system and Cyber Crime:</b> Introduction, Special Features, Types - Digital Token Based EPS, Smart Cards, Credit Cards, Digital Signature, E-Cheque, E-Cash, E-Purse, Debit Card and Mobile Payment, Components of an Effective EPS, Risk in EPS; EDI and EFT. Cybercrime: Meaning, Tools and Methods used in Cyber Crime- Proxy Servers and Anonymizers, Phishing, Password Cracking, Key Loggers and Spy Wares, SQL Injection, Buffer Overflow, Attacks on Wireless Network.	

**Statements of Course Outcomes (COs)**

**By the end of the course, the student will be able to**

<b>CO-1</b>	Understand the basic concepts of E-Commerce and also they are able to understand the Information Technology act 2000
<b>CO-2</b>	Obtain the practical knowledge regarding accounting software like Tally and SAP.
<b>CO-3</b>	Analyze the difference between Traditional Marketing and Digital Marketing, and also they will be able to understand the concept of E advertising and social media Marketing.
<b>CO-4</b>	Understand the importance and application of E-CRM in their business.
<b>CO-5</b>	Obtain the practical knowledge of various smart cards, credit cards and digital signature.

## Subject – Operations Research

Unit	Course Inputs	Hours Allotted
I	<b>Introduction and Linear Programming:</b> Introduction, Meaning, Definition of Operations Research, Importance and Scope, Quantitative Techniques in Business Applications, Optimization Concept, Operations Research Models, Linear Programming: Introduction to Linear Programming, Problem Formulation, Product Mix and various Managerial Applications, Graphical Method of Problem Solving, Alternate Techniques of Linear Programming Problems, Simplex Method, Duality in Linear Programming, Formulation of Dual Problems, Advantages and its Economic Interpretation.	
II	<b>Transportation Models:</b> Nature and Scope of Transportation and Allocation Models, Methods of Allocation, Different Methods for Finding Initial Solution: VAM, N-W Corner Rule, and Other Methods, Degeneracy, Finding Optimal Solution, Test for Optimality, Imbalance in Total Availability and Total Requirement, Impossible Shipments, Alternate Methods of Solutions, and Maximization as Objective Applications.	
III	<b>Assignment Problems:</b> Row Minimum, Column Minimum, Iteration, Balanced, Unbalanced, Infeasible, Maximization, Objectives, Applications, Travelling Salesman Problem.	
IV	<b>Replacement Models:</b> Machines Replacement Models, Replacement of Items Deteriorating with Time, Replacement of Items that fail completely; and Description of Application Areas like Recruitment and Promotion Problems, Equipment Renewal Problems	
V	<b>Network Models:</b> Introduction to PERT and CPM Techniques, Determination of Critical Path- PERT, Estimating Activity Times, Network Components, Precedence, Events, Activities, Errors and Dummies, Critical Path Analysis, Float, Probabilities in PERT Analysis, Project Time calculation, Project Crashing, Time, and Cost Considerations.	

### Statements of Course Outcomes (COs)

**By the end of the course, the student will be able to**

<b>CO-1</b>	Apply the linear programming techniques in real life problems
<b>CO-2</b>	Understand how to solve transportation problems using appropriate method.
<b>CO-3</b>	Understand how to solve assignment problems using appropriate method.
<b>CO-4</b>	Evaluate simple problems of replacement and implement practical cases of decision making under different business environments.
<b>CO-5</b>	Apply the models of CPM and PERT to improve decision making and develop critical thinking and objective analysis of decision problems.



## Subject – Business Research Methodology

Unit	Course Inputs	Hours Allotted
I	<b>Introduction to Research:</b> Meaning and Objectives of Research; Significance of Research; Process of Research; Types of Research; Research Approaches; Criteria for Good Research; Ethics in Business Research; Selection and Formulation of a Research Problem; Criteria of a Good Research Problem; Review of Literature: Role of Literature in Research Process; and Structure of Literature Review.	
II	<b>Hypothesis and Research design:</b> Concept, Sources and Types of Hypothesis; Formulation of Hypotheses; Qualities of a Workable Hypothesis; Usefulness of Hypothesis in Business Research; Research Design: Uses of Research Design; Steps in Preparing a Research Design; Classification of Research Design, and Research Design for Business Studies.	
III	<b>Collection of Data and Sampling:</b> Types of Data Collection; Process of Data Collection through Observation and Schedule; Pilot study; Construction of Questionnaire; Interview Techniques in Business Research. Sampling: Meaning and Definitions of Sampling, Characteristics of Good Sample; Principles of Sampling; Sampling Process; Types of Sampling Techniques; Sampling and Non-Sampling Errors	
IV	<b>Measurement scale and statistical Analysis:</b> Concept and Levels of Measurement; Tests of Sound Measurement: Test of Validity and Reliability; Concept of Scaling; Types of Measurement Scales; Data Preparation: Editing, Coding, Classification, Tabulation. Statistical Analysis: Measures of Central Tendency; Measures of Variation; Measures of Skewness; Statistical Testing Procedure; Types of Tests: T-Test, Chi-Square Test, ANOVA, Pearson's Correlation; and Role of SPSS in Research.	
V	<b>Interpretation and Report writing:</b> Meaning and Importance of Interpretation; Pre-requisites of Interpretation; Errors in Interpretation; Report Writing: Essentials of a Good Research Report; Types of Reports; Layout of a Research Report; Guidelines for effective Report Writing; Writing up of the Report; Evaluating a Research Report.	

### Statements of Course Outcomes (COs)

**By the end of the course, the student will be able to**

<b>CO-1</b>	Understand , what is research and also they will come to know that how to formulate research problem.
<b>CO-2</b>	Understand the concept of hypotheses and its formulations, and also importance of hypotheses in research.
<b>CO-3</b>	Obtain the practical knowledge regarding data collection for research and also they are able understand the concept of sampling.
<b>CO-4</b>	Understand the statistical analysis by using various tests such as F-Test, Z-Test ANOVA and also SPSS.

<b>CO-5</b>	Obtain knowledge regarding how to write research thesis and also they are able to explain the essentials of good research report.
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### Subject – Human Resource Management

Unit	Course Inputs	Hours Allotted
I	<b>Introduction HRM and HRIMS</b> - Concept, Significance, Objectives and Scope, HR Planning, Job Analysis and Design; Job Description and Job Specification; Strategic HRM. Human Resource Information Management System (HRIMS) and Developing HRIMS.	
II	<b>HRM Functions and HR Audit:</b> Recruitment, Selection, Induction and Placement, Recruitment Sources: Internal and External, Selection: Steps in Selection Process; Human Resource Audit, Audit of Corporate Strategy, Audit of Human Resource Function, Audit of Managerial Compliance, Audit of employee satisfaction	
III	<b>Training, Development and Outsourcing:</b> Training: Need, Importance and Objectives, Methods of Training; Executive Development Programs: Need and Techniques. Outsourcing: Concept and Evolutions, Reasons and Criteria for Outsourcing, Types of Outsourcing, Problems and Remedial Measures of Outsourcing, Future Outsourcing in India.	
IV	<b>Industrial Relations, Compensation and Appraisal:</b> Industrial Relations; Industrial Disputes and Settlements, Disciplinary Procedure, Suspension, Dismissal, Layoff, Retrenchment, Closure, VRS, Health and Safety. Compensation and Rewards, Factors influencing Compensation: Monetary and Non-Monetary Benefits; Performance Appraisal: Process of Performance Appraisal: Methods of Performance Appraisal.	
V	<b>HRM in the Era of Knowledge and Diversity at Work:</b> Knowledge Management: Concept, Knowledge Conversion, Process of KM, Virtual Organizations: Feature, Types and Issues of HR, Learning Organizations. Diversity at Work: Managing Diversity, Causes of Diversity, The Paradox of Diversity, Diversity with Special Reference to Handicapped, Women and Aging. Empowerment and Gender Issues.	

### Statements of Course Outcomes (COs)

**By the end of the course, the student will be able to**

<b>CO-1</b>	Understand the concept of Human resource management as well as job analysis.
<b>CO-2</b>	Remember functions of Human resource management and Human resource audit
<b>CO-3</b>	Understand the need of training and development of employees.
<b>CO-4</b>	Analyze the circumstances in which industrial; disputes arises, and also they are able to understand how to solve those disputes.
<b>CO-5</b>	Understand the era of knowledge of human resource management.

## Subject – Indian Accounting Standards-I

Unit	Course Inputs	Hours Allotted
I	<b>Introduction:</b> An Overview of IND AS: Introduction, Convergence, Need, Challenges, Implementation Road Map. Regulatory Framework in India: Standards Setting Bodies and Process, India and IFRS.	
II	<b>Conceptual framework:</b> Ind AS - 8: Accounting Policies, Changes in Accounting Estimates and Errors; Ind AS - 10: Events after Reporting Period; and Ind AS-24 Related Party Disclosure. Other Ind AS: Ind AS – 29: Financial Reporting in Hyper-inflationary Economies; and Ind AS – 34: Interim Financial Reporting	
III	<b>Valuation and measurement of assets:</b> Ind AS - 16: Property, Plant and Equipment; Ind AS - 38: Intangible Assets; Ind AS - 40: Investment Property; Ind AS - 2: Inventories; Ind AS - 20: Accounting for Government Grants; Ind AS - 23: Borrowing Costs and Ind AS – 36: Impairment of Assets.	
IV	<b>Valuation and measurement of liabilities:</b> Ind AS - 19: Employee Benefits and Ind AS - 37: Provisions, Contingent Liabilities and Contingent Assets.	
V	<b>Revenue and expenses:</b> Ind AS - 18: Revenue; Ind AS - 11: Construction Contracts and Ind AS - 21: The Effects of Changes in Foreign Exchange Rates; Ind AS - 33: Earnings per Share.	

### Statements of Course Outcomes (COs)

**By the end of the course, the student will be able to**

<b>CO-1</b>	Obtain knowledge about various accounting bodies and standard setting process.
<b>CO-2</b>	Understand the reasons behind arose of an adjustments' in the problem and how to deal with them, and they also able to understand the conceptual framework of Indian Accounting Standards.
<b>CO-3</b>	Apply the valuation and measurement of asset in accordance with the various Indian accounting standards.
<b>CO-4</b>	Remember valuation and measurement of liabilities in accordance with the various Indian accounting standards.
<b>CO-5</b>	Understand how to deal with the revenue and expenses in accordance with the Ind AS.

## Subject – Risk Management and Financial Derivatives

Unit	Course Inputs	Hours Allotted
I	<b>Risk Management:</b> Introduction to Risk Management, Meaning, Definition, Nature; Types of Risks; Evolution of Risk; Steps in Risk Management; RBI Guidelines; Classification of Risks; Sources of Risk: Internal and External.	
II	<b>Introduction to derivative markets:</b> Concept of Derivatives; Evolution of Derivatives; Emergence of Derivatives Market: Participants, Functions and Development of Exchange Traded Derivatives; Exchange Traded Vs OTC Derivatives; Types of Derivatives; Overview of Indian Derivatives Market and The Regulatory Framework of Derivatives Trading in India	
III	<b>Forwards and future market:</b> Pricing; Trading and Settlement Mechanism; Concept of Forward and Futures Contracts; Features; Forward and Futures Trading Mechanisms; Forward Markets as Forerunners of Future Markets; Types of Futures Contracts; Major Distinctions between Forwards and Futures Contracts; Theories of Forward and Futures Pricing; Pricing of Forwards and Futures.	
IV	<b>Options market and pricing:</b> Concept of Option Contracts; Development of Options Markets; Types of Options: Call Option and Put Option; Terminologies used for Options Pricing; Styles of Options: European, American and Bermudian Options and Difference between Futures and Options. <b>Option Pricing:</b> Factors affecting Option Pricing; Put-Call Parity Relationship; Option Greeks; Option Pricing Models: Black-Scholes Option Pricing Model; Binomial Option Pricing Model.	
V	<b>Concepts of swaps:</b> Mechanics of Interest Rate Swaps, Valuation of Interest Rate Swaps; Currency Swaps, Valuation of Currency Swaps. Uses of Swaps; Warrants, Exotics, Weather, Energy and Insurance Derivatives; Critiques of Derivatives.	

### Statements of Course Outcomes (COs)

**By the end of the course, the student will be able to**

<b>CO-1</b>	Remember the concept of risk and also they are able to identify the various internal and external risk factors.
<b>CO-2</b>	Understand the concept of derivatives and also they will be able to get the practical knowledge of regulatory framework of derivatives trading in India.
<b>CO-3</b>	Obtain the practical aspects of forward and future contract.
<b>CO-4</b>	Understand the options market and also they are able to explain the various options pricing models.
<b>CO-5</b>	Understand the concept of swap and its valuation, use.

**SEMESTER – IV M.Com**  
**Subject – International Business**

Unit	Course Inputs	Hours Allotted
I	<b>Introduction to international business:</b> Meaning, Scope, International Orientations, Motives for Internationalization of Firms, Environmental Factors influencing International Business and Strategic Decisions in International Business.	
II	<b>International trade theories:</b> Theory of Mercantilism, Absolute Advantage Theory, Comparative Cost Advantage Theory, Hecksher-Ohlin Theory, New Product Life Cycle Theory, New Trade Theory, Porter’s Diamond Model and Implications for International Business.	
III	<b>Strategies for international business:</b> Profiting from Global Expansion, Global Expansion and Business Level Strategy, Pressures for Cost Reduction and Local Responsiveness; International Strategies: International, Multi- Domestic, Global, and Transnational Strategies; Strategic Alliances: Types of Competitive Strategic Alliances, Advantages and Disadvantages of Strategic Alliances. Foreign Direct Investment: Theories of FDI, Benefits and Costs of FDI, Determinants of FDI, Laws and Regulations governing FDI in India, FDI in Indian Retail Sector and Impact of FDI on Indian Economy.	
IV	<b>International Institutions:</b> WTO: Objectives of WTO, Structure of WTO, Fundamental Principles of WTO, Functions of WTO, India and WTO; IMF – Role of IMF in Balance of Payments and SDR, India and IMF; UNCTAD – Role of UNCTAD in Developing Countries, and India and UNCTAD.	
V	<b>Regional trade blocs and other issues:</b> Concept of Regional Trade Bloc, Purpose of Regional Trade Blocs, European Union, BRICS, SAARC, ASEAN, NAFTA, APEC, OAU and GCC. Intellectual Property Rights: Nature of Intellectual Property, TRIPs, Problems and Fears of Developing Nations regarding TRIPs and International Characteristics of Intellectual Property.	

**Statements of Course Outcomes (COs)**

**By the end of the course, the student will be able to**

<b>CO-1</b>	Understand the concept of international business and also they were able to identify the factors which were influences the international business.
<b>CO-2</b>	Understand the various international business theories
<b>CO-3</b>	Obtain the practical knowledge regarding FDI and also laws and regulations governing FDI in India.
<b>CO-4</b>	Obtain a thorough knowledge regarding various international organization like WTO, IMF and UNCTAD
<b>CO-5</b>	Understand the concept of regional trade blocs and also they are able to understand the various regional trade blocs like SAARC, BRICS, ASEAN, NAFTA etc.

## Subject – Entrepreneurship Development

Unit	Course Inputs	Hours Allotted
I	<p><b>Introduction:</b> Meaning, Definitions and Concept of Enterprise, Entrepreneurship and Entrepreneurship Development, Evolution of Entrepreneurship, Theories of Entrepreneurship, Characteristics and Skills of Entrepreneurship, Concepts of Intrapreneurship, Entrepreneur Vs Intrapreneur, Entrepreneur Vs Entrepreneurship, Entrepreneur Vs Manager, Role of Entrepreneurship in Economic Development, Factors Affecting Entrepreneurship, Problems of Entrepreneurship.</p>	
II	<p><b>Entrepreneurial competency and development:</b> Meaning and Concept of Entrepreneurial Competency, Developing Entrepreneurial Competencies, Entrepreneurial Culture, Entrepreneurial Mobility, Factors Affecting Entrepreneurial Mobility, Types of Entrepreneurial Mobility. Entrepreneurial Motivation: Meaning and Concept of Motivation, Motivation Theories, Entrepreneurship Development Program: Needs and Objectives of EDPs, Phases of EDPs, Evaluation of EDPs</p>	
III	<p><b>Institutional development of entrepreneurship:</b> Role of Government in Promoting Entrepreneurship, MSMEs Policy in India, Agencies for Policy Formulation and Implementation: District Industries Centres (DIC), Small Industries Service Institute (SISI), Entrepreneurship Development Institute of India (EDII), SIDBI, RUDSETI, MFI, SHGS, National Institute of Entrepreneurship &amp; Small Business Development (NIESBUD), National Entrepreneurship Development Board (NEDB), Financial Support System: Forms of Financial Support, Long Term and Short Term Financial Support, Sources of Financial Support, MUDRA, Development of Financial Institutions, Investment Institutions.</p>	
IV	<p><b>Women and social entrepreneurship:</b> Meaning, Characteristic Features, Problems of Women Entrepreneurship in India, Developing Women Entrepreneurship in India, Concept of Social Enterprise and Social Entrepreneurship, Social Entrepreneurs, Sustainability Issues in Social Entrepreneurship, Rural Entrepreneurship, Family Business Entrepreneurship, Concepts of Entrepreneurship Failure, Issues of Entrepreneurial Failure, Entrepreneurial Resurgence, Reasons for Entrepreneurial Failure, Essentials to Avoid Unsuccessful Entrepreneurship</p>	
V	<p><b>Business ideas, project identification and formulation:</b> Forms of Business Ownership, Issues in Selecting Forms of Ownership, Environmental Analysis, Identifying Problems and Opportunities, Defining Business Idea, Planning Business Process; Project Management: Concept, Features, Classification of Projects, Issues in Project Management; Project Identification; Project Formulation; Project Design and Network Analysis; Project Evaluation; Project Appraisal; Project Report Preparation; Specimen of a Project Report. (Recent Developments)</p>	

## Statements of Course Outcomes (COs)

By the end of the course, the student will be able to

<b>CO-1</b>	Understand the concept of entrepreneurship and also they are able to identify the differences between entrepreneur and Intrapreneur.
<b>CO-2</b>	Obtain the practical knowledge regarding various entrepreneurship development programs and phases of EDP.
<b>CO-3</b>	Understand the role of government in promoting entrepreneurship.
<b>CO-4</b>	Analyze the various problems faced by women and rural entrepreneurs and also they are also able to provide solution to those problems.
<b>CO-5</b>	Understand the concept of project management and issued involved in project management and also preparation of project reports.

## Subject – Strategic Management

<b>Unit</b>	<b>Course Inputs</b>	<b>Hours Allotted</b>
I	<b>An overview of strategic management:</b> Strategy: Concept, Mintzberg Models of Strategy, Strategic Management: Models, Levels, Process, Benefits, Guidelines for Effective Strategic Management. Strategic Management V/s Operational Management, and Strategic Role of Board of Directors and Top Management.	
II	<b>Environmental analysis and internal analysis:</b> Competitive Advantage, Competencies, SWOT Analysis, Resources, Capabilities and Core Competence, Resource Base View of a Firm, Key Success Factors, Value Chain Analysis, Bench Marking. Components of External Analysis, Segments of General Environment, Industry 's Dominant Factors, Porter 's Five Forces Model, PEST Analysis, Industry Driving Forces, Strategic Group Mapping.	
III	<b>Strategic intent:</b> Vision and Mission, Significance, Characteristics, Objectives, Types, Setting of Objectives, Factors affecting Strategy, Generic Strategies, Other Strategy Choices, Strategic Alliances, Mergers and Acquisitions, Vertical Integration, Outsourcing, Offensive Strategies, First Mover Advantages and Disadvantages, Diversification, Modernization, Turnaround.	
IV	<b>Crafting strategy:</b> Strategy Framework for Analyzing Competition, Porters Value Chain Analysis, Competitive Advantage of a Firm, Formulation of Strategy at Corporate, Business and Functional Levels, Strategic Analysis and Choice, Strategy Implementation, InterRelationship between Formulation and Implementation.	
V	<b>Evaluation of strategy:</b> Strategic Evaluation, Significance, Criteria, Barriers and Overcoming Barriers. Strategic Control and Operational Control: Types of Strategic Controls, Process of Operational Control, Evaluation Techniques for Strategic and Operational Control.	

## Statements of Course Outcomes (COs)

By the end of the course, the student will be able to

<b>CO-1</b>	Understand the concept of strategy and also strategic management.
<b>CO-2</b>	Remember the competitive advantage models and also the concept of value chain analysis and Bench marking.
<b>CO-3</b>	Analyze the differences between vision and mission statement and also they will get practical knowledge of formulation of vision and mission statement.
<b>CO-4</b>	Understand the formulation of strategies in various levels like corporate, business and functional levels.
<b>CO-5</b>	Understand how to evaluate the strategies and significance of strategies in business.

## Subject – Indian Accounting Standards-II

<b>Unit</b>	<b>Course Inputs</b>	<b>Hours Allotted</b>
I	<b>Group accounting:</b> Ind AS-27: Separate Financial Statements; Ind AS-28: Investments in Associates and Joint Ventures; Ind AS-110: Consolidated Financial Statements; Ind AS-103: Business Combinations; Ind AS-111: Joint Arrangements; and Ind AS-112: Disclosure of Interest in other Entities.	
II	<b>Technical and specialized standard:</b> Ind AS-17: Lease Accounting; Ind AS-12: Income Taxes; Ind AS-102: Share Based Payments; Ind AS-108: Operating Segments and Ind AS-41: Agriculture.	
III	<b>Financial Instruments:</b> Ind AS-109, Ind AS – 107, Ind AS – 32 and Ind AS – 39: Financial Instruments. Fair Value: Ind AS-113: Fair Value Measurement.	
IV	<b>Other Ind AS:</b> Ind AS-101: First Time Adoption; and Challenges and Issues; Ind AS-105: Non-Current Assets held for Sale and Discontinued Operations; Ind AS – 104: Insurance Contracts; Ind AS-106: Exploration for and Evaluation of Mineral Resources; Ind AS – 114: Regulatory Deferral Accounts.	
V	<b>Development in IFRS:</b> Developments in IFRS Space including New Lease Standard, New Conceptual Framework, and New Revenue Standard.	

## Statements of Course Outcomes (COs)

By the end of the course, the student will be able to

<b>CO-1</b>	Understand the group accounting and they are able to prepare the consolidated financial Statements.
<b>CO-2</b>	Understand the maintenance of lease accounts in accordance with the Indian Accounting Standards.



<b>CO-3</b>	Understand the valuation of financial instruments according to Ind AS.
<b>CO-4</b>	Remember the benefits and challenges related to first time adoption of Ind AS
<b>CO-5</b>	Understand the recent development if IFRS with respect to Lease standards and also they are able to explain the conceptual framework of IFRS.

### **Subject – Global Business Finance**

<b>Unit</b>	<b>Course Inputs</b>	<b>Hours Allotted</b>
I	<p><b>Introduction:</b> An Overview of Global Business Finance, Distinguishing Features, Objectives, Significance, Factors Responsible for Increased Role of Global Business Finance, Challenges, Finance Function in the Global Context, Global Finance Manager, Role of Global Finance Manager in MNCs, and Differences Between Global Financial Management and Domestic Financial Management.</p> <p>International Financial Institutions and Markets: Origin, Objectives, Structure and Operation of – Bank for International Settlement (BIS), International Monetary Fund (IMF), World Bank Group , International Bank for Reconstruction and Development (IBRD), International Finance Corporation (IFC); International Development Agency (IDA), Multilateral Investment Guarantee Agency (MIGA) and International Conference for Settlement of Investment Disputes (ICSID), Development Banks, Euro Currency Markets, Euro Banking, Market for International Securities – International Bonds, Euro Notes and Euro Commercial Papers, and Medium Term Euro Notes</p>	
II	<p><b>Foreign Exchange Market and Exchange rate discrimination:</b> Concept of Forex Market, Features and Structure of Forex Market, Functions and Role of Forex Market, Participants of Forex Market, Mechanics of Currency Trading, Foreign Exchange Market in India, Types of Transactions and Settlement Dates, Exchange Rate and Theories of Exchange Rate Determination, Factors Influencing Exchange Rate, Determination of Exchange Rate in the Spot Market and Forward Market, Calculation of Outright Rate, Bid Price, Ask Price, Quotation, Types of Quotation, Currency Futures , Forward Contracts V/S Future Contracts, Arbitrage, Covered Interest Arbitrage, Hedging and Speculation.</p>	
III	<p><b>Foreign exchange Exposure and Risk:</b> Introduction, Nature of Exposure and Risk, Types of Foreign Exchange Exposures: Translation, Transaction and Economic Exposure, Management of Foreign Exchange Exposure Risk through Hedging: Internal and External Techniques and Balance of Payment.</p>	
IV	<p><b>Cost of Capital and financial structure of MNC's:</b> Introduction, Determination of Cost of Capital , Cost of Debt, Cost of Preference Shares, Cost of Equity Capital, Cost of Retained Earnings, Weighted Average Cost of Capital; Financial Structure of Multinational Groups, and Capital Structure for Foreign Subsidiaries</p>	
V	<p><b>International Capital budgeting decisions:</b> Introduction, Basic Concepts of International Capital Budgeting, Issues in Foreign Investment Analysis, Estimation of Cash Flows, Cost of Capital, and Portfolio Consideration of MNCs.</p>	

## Statements of Course Outcomes (COs)

**By the end of the course, the student will be able to**

<b>CO-1</b>	Understand the concept of Global business finance and also they are able to understand the operations of various international financial institutions like IMF , IBRD, IFC and MIGA etc.,
<b>CO-2</b>	Understand the concept of Forex market and also they are able to explain the role and functions of forex market.
<b>CO-3</b>	Understand the Management of Foreign Exchange Exposure Risk through Hedging
<b>CO-4</b>	Evaluate the cost of capital of various sources like preference shares and debenture.
<b>CO-5</b>	Understand the international capital budgeting decisions.