

# **SYLLABUS FOR**

**M.Com FINANCIAL & CONTROL**

**FOR ADMISSION BATCH-2023-24 & ONWARDS**

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**SHAILABALA WOMEN'S (AUTO) COLLEGE  
CUTTACK  
ODISHA**

## COURSE STRUCTURE

### 1<sup>st</sup> SEMESTER

Sl. No.	Nature of Course	Course Code	Paper Title	Units	Credits	Marks		
						Mid sem.	End sem.	Total
1	Hard Core	HC-101	Financial Markets and Institutions (FMI)	5	4	30	70	100
2	Hard Core	HC-102	Economic Analysis for Decision Making (EADM)	5	4	30	70	100
3	Hard Core	HC-103	Financial Accounting (FA)	5	4	30	70	100
4	Hard Core	HC-104	Quantitative Techniques for Management (QTM)	5	4	30	70	100
5	Hard Core	HC-105	Marketing Management (MM)	5	4	30	70	100
6	Hard Core	HC-106	Financial Management (FM)	5	4	30	70	100
7	Hard Core	HC-107	Business and Financial Environment (BFE)	5	4	30	70	100
8	Allied Core	AC-101	Computer Application for Management	5	4	30	70	100
	Total				32	240	560	800

## 2<sup>nd</sup> SEMESTER

Sl. No.	Nature of Course	Course Code	Paper Title	Units	Credits	Marks		
						Mid sem.	End sem.	Total
1	Hard Core	HC-201	Management Concepts & Organizational Behavior (MCOB)	5	4	30	70	100
2	Hard Core	HC-202	Management of Financial Institutions (MFI)	5	4	30	70	100
3	Hard Core	HC-203	Accounting for Managerial Decisions (AMD)	5	4	30	70	100
4	Hard Core	HC-204	International Business (IB)	5	4	30	70	100
5	Hard Core	HC-205	Financial Services and Instruments (FSI)	5	4	30	70	100
6	Hard Core	HC-206	Research Methodology	5	4	30	70	100
7	Hard Core	HC-207	Investment Analysis And Equity Research	5	4	30	70	100
8	Hard Core	HC-208	Banking and Insurance Management (BIM)	5	4	30	70	100
	Total				32	240	560	800

### 3<sup>rd</sup> SEMESTER

Sl. No.	Nature of Course	Course Code	Paper Title	Units	Credits	Marks		
						Mid sem.	End sem.	Total
1	Hard Core	HC-301	Human Resource Management (HRM)	5	4	30	70	100
2	Hard Core	HC-302	Financial Derivatives and Risk Management (FDRM)	5	4	30	70	100
3	Hard Core	HC-303	Summer Training Project	5	4	30	70	100
4	Core	CE-304	Strategic Management (SM)	5	4	30	70	100
5	Core	CE-305	Corporate Restructuring and Financial Engineering (CRFE)	5	4	30	70	100
6	Core	CE-306	Mutual Fund and Portfolio Management (MFPM)	5	4	30	70	100
7	Core	CE-307	Business & Corporate Law (BCL)	5	4	30	70	100
8	Core Elective-II	CE-308	Tax planning management	5	4	30	70	100
			International Finance (IF)					
			Product & brand management					
9	Core Elective-II	CE-309	Business Data Analytics (BDA)	5	4	30	70	100
			Security Analysis & Portfolio Management.					
			Services Marketing (SM)					
Total					36	270	630	900

## 4<sup>th</sup> SEMESTER

Sl. No.	Nature of Course	Course Code	Paper Title	Units	Credits	Marks		
						Mid sem.	End sem.	Total
1	Hard Core	HC-401	Strategic Financial Management (SFM)	5	4	30	70	100
2	Hard Core	HC-402	Dissertation & Viva Voce	5	4	30	70	100
3	Allied Core	AC-401	Women and Society	3	3	15	35	50
4	Allied Core	AC-402	Disaster Management	3	3	15	35	50
5	Core	CE-404	Commodity market and futures (CMF)	5	4	30	70	100
6	Core	CE-405	Corporate Governance and Business Ethics (CGBE)	5	4	30	70	100
7	Core	CE-406	Retailing and Brand Management (RBM)	5	4	30	70	100
8	Core	CE-407	Entrepreneurship & Small Business Management (ESBM)	5	4	30	70	100
Total					30	210	490	700

**Evaluation: End Term: 70 Marks**

**Mid- Term: 30 Marks, (including Assignment and Presentation)**

**Project Report: Thesis: 70 marks, Viva Voce: 30 marks**

**Minimum Total Marks= 3200**

**Minimum Credit Points: 128**

## **PROGRAMME OUTCOMES (POs)**

After completing masters in commerce, student will acquire professional skill and will be able:

PO-1: Enrich the students with professional etiquettes and proficiencies in the business world, making them capable of competing with the outside environment and best coping with the situation on the basis of their skill sets.

PO-2: Students will enhance their managerial skill sets by acquiring professionalism in their daily lives, which will help them in their future career development.

PO-3: Equip students with digital skills through the use of information technology in order for them to compete in a technologically evolving society, as well as insights into Industry 4.0, in order for their existence to be sustainable in the corporate world.

PO-4: Students will be able to conduct their own SWOT (Strengths, Weaknesses, Opportunities, and Threats) analysis and will be exposed to practical and industry interface to help them choose a career path.

PO-5: Produce entrepreneurs in their respective sectors of ideation and field of interest, thereby creating employment opportunities for others and contributing to societal growth.

PO-6: Acquaint students with different functional areas of business management, like general administration, operations, marketing, finance, HR, IT, etc.

PO-7: Propel students with an aptitude for teaching and research to pursue careers in the fields of education, research, and corporate development.

PO-8: forecast the future and design futuristic organizations.

PO-9: Familiarize students with financial knowledge and awareness, smart investment, legal compliances in business, the legality of the organizations, dynamic market structure, and ever-changing customer expectations.

PO-10: Develop an attitude of lifelong learning among the students and make them strive for holistic development to successfully maintain a balance between the personal and professional lives.

## **PROGRAMME SPECIFIC OUTCOMES**

PSO1: To groom students so that they can be adaptable to multifunctional roles with respect to their specializations and work as successful business development executives.

PSO2: To develop competent management professionals with strong ethical values capable of assuming a pivotal role in various sectors of Indian economy and society aligned with the national priorities.

PSO3: To enrich students with the ability to identify entrepreneurial opportunities and develop leadership skills so as to carry forward their respective family business.

PSO4: To facilitate students with analytical thinking which will enable them to find out potential risk associated with dynamic market structure and take appropriate decision as an efficient finance professional.

PSO5: To foster knowledge in students for proper understanding of market segments so as to meet customer needs by applying a suitable pricing strategy while playing the role of a marketing executive.

PSO6: To equip students with the principles of operations & supply chain domain to be capable of improving the performance of organizations by applying classical practices into emerging business models.

## **M.COM(F&C) SEMESTER-I**

**HC-101**

### **FINANCIAL MARKETS AND INSTITUTIONS**

**DURATION: 3 HOURS**

**Mark: 30+70=100**

#### **Objective**

This course aims to provide students with an understanding of the structure, organization and working of financial markets and institutions in India.

#### **Course Input**

UNIT I Introduction: Nature and role of financial system: Financial markets; Financial system and economic development; Indian Financial system an overview, Measuring the health of the Financial System. Financial Markets: Money and capital markets; constituents, function and instruments; Recent trends in Indian Financial market, Regulation of the Indian financial Market.

UNIT II Reserve Bank of India: Management and basic functions, Regulatory Role of RBI. Commercial Banks: Functions; Present structure of banking; recent developments and Challenges in commercial banking.

UNIT III Development Banks: Concept; objectives, and functions of development banks; IFCI, SIDBI; State Development Banks, State Financial Corporations. Changing Role and Challenges faced by DFI's Insurance Sector: Objectives, Functions, Changing Role, Risk Management; Insurance Regulatory and Development Authority-Role and Functions.

UNIT IV Non-Banking Financial Institutions: Concept and role of non-banking financial institutions; Sources of finance; Functions of non-banking Financial institutions; Investment policies of non-banking financial institutions in India and recent guidelines Mutual Funds: Concept, performance appraisal and regulation of mutual funds (with special reference to SEBI guidelines); Designing and marketing of mutual funds schemes; Latest mutual fund schemes in India-an overview.

UNITV Merchant Banking: Concept, function and growth; Government policy on merchant banking services; SEBI guidelines; Future of merchant banking in India. Foreign Investments: Types, trends and implications; Regulatory Framework for foreign investments in India. FII, DFI, ADR, GDR and other sources of Funds. Implications of Foreign Investment in the Indian Economy.

#### **Reference :**

1. Gordon and Natarajan, Financial markets and Institutions, Himalayan Publishing House.
2. Fabozzi, F.J. Modigliani, F. Jones F.J. and Feri MG, Foundation of Financial Markets & Institutions, PE, Delhi.



3. Srivastav R&Vigam D, Management of India Financial Institutions, Himalayan Publishing House.
4. Mishkin FS & Eakins S.G. Financial markets + Institutions, PE, New Delhi.
5. Avdhani : Investment and Securities Markets in India, Himalaya Publication, Delhi.
6. Varshney, P.N. Indian Financial system, Sultan Chand & Sons, New Delhi.
7. Bhole, L.M. : Financial Markets and Institutions, Tata McGraw Hill, Delhi

## **M.COM(F&C) SEMESTER-I**

**HC-102**

### **ECONOMIC ANALYSIS FOR DECISION MAKING [EADM]**

**DURATION: 3 HOURS**

**Mark: 30+70=100**

#### **Objective**

This course develops managerial perspective to economic Fundamentals as aids to decision making under given environment.

#### **Course Input**

UNIT I Nature and Scope of Managerial Economics: Managerial economist's role and responsibilities; nature of Economic Problem and Economic Analysis, Economic concepts and principles Objective of a firm; The nature of firm, theories of firm, maximizing verses satisfying. The concept of economic profit. Measurement and policies on profit maximization.

UNIT II Demand Analysis: Individual and market demand functions, Law of demand determinants of demand; Elasticity of demand-its meaning and importance; price elasticity, income elasticity and cross elasticity; using elasticity in managerial decisions. Demand Function. Demand Forecasting techniques.

UNIT III Production Theory: Production Function-production function with one and two variable inputs; Cobb-Douglas production function, Estimation of production function; Cost Concept, Cost Distinctions, Cost Function.

UNIT-IV Price Determination under different market conditions: price and output decisions under perfect competition, monopolistic competition and monopoly. Methods of Price determination, Pricing of multiple products; Price discrimination; International price discrimination and dumping; Transfer pricing.

UNIT V Business cycles: Nature and phases of a business cycles; Theories of business cycles, Inflation definition, characteristics and types; Inflation in terms of demand pull and cost push factors; Effects of inflation. Need to reform, the reforms New Economic Policy, Economic Integration, International Trade Policy.

#### **References:**

1. Baumol, William J: economic Theory and Operations Analysis, PH London.
2. Baya Michael R: Managerial Economics and Business strategy McGraw Hill Inc, New York.
3. Dwivedi D. N.: Managerial Economics Vikas Publishing House, New Delhi.
4. Dean Joel: Managerial Economics, Prentice Hall, Delhi.
5. Varshney RL and MaheshwariKL: Managerial Economics; Sultan Chand and Sons, New Delhi.

6. Adhikary M: Business Economics, Excel Books, New Delhi
7. Gough J and S Hills: Fundamentals of Managerial Economics Mac Millan London.
8. Haynes W.W. VL Mote and S Paul managerial Economics, PH Delhi.

**M.COM(F&C) SEMESTER-I**

**HC-103**

**FINANCIAL ACCOUNTING**

**DURATION: 3 HOURS**

**Mark: 30+70=100**

Objective

The objective of this course is to enable students understand accounting principle, tools and technique used for taking business decisions.

Course Input

UNIT I Accounting the language of business and an information System, Nature, Scope and importance of Financial Accounting. Generally Accepted Accounting Principles, Accounting Equation Standards Accounting Books: Journal, Ledger and subsidiary book.

UNIT II Final Accounts: Preparation of Trial Balance, Profit & Loss Account, Balance Sheet, Bank Reconciliation Statement.

UNIT III Cash flow & Funds Flow statement ratio Analysis.

UNIT IV Computerised Accounting: Final account of Non-profit organization.

UNIT V Financial Statement analysis: Types of financial statement analysis. Techniques of financial statement analysis Reporting.

References:

1. Narayan Swami : Financial Accounting, PHI
2. Benerjee, Ashook : "Financial Accounting A Managerial Emphasis" Excel Book
3. Bhattacharya Accounting for Management Vikas
4. Dr. Jawahar Lal : Accounting for Management Himalaya Publishing House.
5. Horngren Sundem Elliot : Introduction to Financial Accounting Pearson Education.
6. Jawahar Lal &Srivastaveseema : Financial Accounting S Chand.
7. Maheswari : Accounting For Management Taxman.
8. Mohd. Arif Pasha : Accounting for Managers Vrinda.
9. Ashok Sehgal & Deepak Sehgal : Financial Accounting Taxman.
10. Ramchandran, Kakani : Financial Accounting for Management Tata McGraw.
11. Reimers : Financial Accounting Pearson Education.

12. Tulsian : Financial Accounting, pearson Education.
13. Srinivashn N. P. and Murugan S. Accounting for Management S. Chand.
14. Vinayakam N. and Charumati B., Financial Accounting S. Chand.
13. Srinivashn N. P. and Murugan S. Accounting for Management S. Chand.
14. Vinayakam N. and Charumati B., Financial Accounting S. Chand.

## M.COM(F&C) SEMESTER-I

HC-104

### QUANTITATIVE TECHNIQUES FOR MANAGEMENT

**DURATION: 3 HOURS**

**Mark: 30+70=100**

#### **Objective**

The objective of this course is to make the students learn the application of statistical tools and techniques for decision making.

#### **Course Input**

UNIT I Data Sources: Primary and Secondary; Primary data collection techniques - schedule, questionnaire and interview.

UNIT II Correlation and Regression Analysis: Two variable cases. Index Numbers: Meaning and types; Weighted aggregate indices- laspeyre's and Paasch's indices; Laspeyre's and Paasch's indices compared; Indices of weighted average of. (pricequantity) relatives; Test of adequacy; Special problems-shifting the base; splicing overlapping index series; Uses and problems.

UNIT III Probability Theory: Probability- Classical, relative and subjective probability; Addition and multiplication probability models; Conditional probability and Baye's theorem. Probability Distribution: Binomial, Poisson and normal distributions; their characteristics and applications. Statistical Decision Theory: Decision Environment; Expected profit under uncertainty and assigning probabilities; Utility Theory

UNIT IV Sampling: Sampling and Sampling (probability and non probability) methods; Sampling and non-sampling errors; Law of large numbers and central limit theorem; sampling distributions and their Characteristics. Statistical Estimation and Testing: Point and interval estimation of population mean, proportion and variance; Statistical testing - hypotheses and errors; sample size; large and small sampling tests - Z tests, T tests and F tests.

UNIT V Non Parametric Tests: chi-square tests; Sign tests, Wilcoxon signed- Rank tests; WaldWolfowitz tests; Kruskal-Wallis test. Statistical Quality Control : Causes of variations in quality characteristics; Quality control chart-purpose and logic; Constructing a control Chart- Computing the control limits (X and R charts); Process under control and out of control; warning limits, Control charts for attributes-fraction defectives and number of defects; Acceptance sampling.

References: 1. Heinz Kohler: statistics for Business & Economics, Harper Collins, New Delhi

2. Hien, L.w: Quantitative approach to managerial Decisions, PH New Jesery

3. Hooda, R.P.: Statistics for Business and Economics, Macmillan, New Delhi
4. Kothari C. R. : Quantitative Technique
5. Lawrence B.Morse: statistics for business & Economics. Harper Collins, NY.
6. Levin, Richards I and David S Rubin: Statistics of Management, PH, Delhi.
7. Viswanatham; Business Statistics: An applied Orientation, Pearson Education, New Delhi.
8. Wetsnam Terry J. and Keith Paramour: Quantitative methods in Finance, International Thompson Business Press.

**M.COM(F&C) SEMESTER-I**  
**HC-105**  
**MARKETING MANAGEMENT**

**DURATION: 3 HOURS**

**Mark: 30+70=100**

Objective:

The objective of this course is to facilitate understanding of the conceptual framework of marketing and its applications in decision making under various environmental constraints.

Course Input:

UNIT I Basics of Marketing: Meaning, Importance, Scope of Marketing; Marketing elements and Strategies, Marketing Environment; Marketing and Economic Development Process; Marketing Organization.

UNIT II Marketing Management and Consumer Behaviour: Marketing Management Process:- Planning & Market Segmentation, Marketing Research & Marketing information System; Consumer's Behaviour Models and Marketing Strategies.

UNIT III Product Management & Pricing Strategies: Meaning and Importance of product decision, levels of Product, Product Classification, Product life Cycle (PLC) and Marketing strategies; Pricing- Meaning, Objectives, Types, Factors of pricing methods.

UNIT IV Promotion & Placement Strategies: Meaning and importance of promotion , elements of communication, tools of promotion, Objectives and Strategies of Promotion, Meaning and importance of Distribution, Physical Distribution system, Factors of Logistics System.

UNIT V Marketing in Indian Practice: Rural & Agricultural Marketing; International Marketing; Cyber Marketing; Cooperative Marketing; Green Marketing.

References:

1. Etzel, M.J.: Marketing -Concepts and Cases, Tata McGraw Hill, New Delhi. 2. Keegan: Global Marketing Management, Pearsons, New Delhi.
3. Kotler Philip and Armstrong Gary: Principles of Marketing, Pearsons, New Delhi, 2006
4. Kotler, P. : Marketing Management, Pearsons, New Delhi.
5. Kumar: marketing & Branding, Pearsons, New Delhi.
6. Majumdar, Ramanuj: Product Management in India, Prentice Hall, New Delhi
7. Mathura Stragic Marketing Management, McMillan.
8. Mohm Marketing of Higher Technology Products and Innovations, Pearsons, New Delhi.
9. Perreault, W.O. and Mc Carthy, E.J.: Basic Marketing, Tata McGraw Hill. 2007. Dew Delhi.



10. Ramaswamy & Namkumari: marketing Management, Mcmillan, New Delhi.
11. Ramaswamy, Namkumari : Marketing Management, Macmillan, Calcutta.
12. Saxena, R: Case Studies in Marketing: The Indian Context. PH, New Delhi.
13. Srinivasan: Case studies in marketing. Prentice Hall of India, New Deilli.
14. Stanton, William: Fundamental of Marketing; Tata Mc Graw Hill Publication, New Delhi
15. Mc Carthy: Marketing Management
16. Pillai R. S. Nand Bagavathi., Modern Marketing: Principles and Practices, S. Chand.

**M.COM(F&C) SEMESTER-I**

**HC-106**

**FINANCIAL MANAGEMENT**

**DURATION: 3 HOURS**

**Mark: 30+70=100**

**OBJECTIVE**

The objective of this course is to enable the students to understand the fundamentals of financial management in the context of a corporate entity. It attempts to acquaint them with different dimensions of financial management with a focus on the application of the relevant tools and techniques of financial decision-making aimed at shareholder's wealth maximization.

**Course Input**

UNIT I Introduction: Nature & scope of financial management; Goals of Financial Management; Functions of a Finance Manager; Emerging challenges faced by the Finance Manager.

UNIT II Financial Decisions: Sources of Finance, Debenture, Preference Share Capital, Types of Securities. Cost of Capital, Computation of Cost of debt, preference, equity share capital, Retained Earning; Weighted average cost of capital.

UNIT III Leverage and capital structure, Analysis of operating leverage and Financial leverage; combined leverage. Concept of capital structure; Determinants, Theories of capital structure, relevance and irrelevance theories.

UNIT IV Long term investment Analysis; Process of capital Budgeting; Tools & Techniques in Capital Budgeting; Capital Investment decisions; Dividend Decisions; Relevance & Irrelevance theory of dividend; Theories of Dividend; Bonus shares; Forms of dividend.

UNIT V Short-term Asset Management; working capital management; Management of cash, Inventory and Receivables.

**References:**

1. Arnold, G.C: Corporate Financial Management, Financial times Pitamon Publishing
2. Atrill. P : Financial Management for Nori-Specialists, Prentice Hall
3. Besait Raj. A: Corporate Financial Management, Tata McGraw Hill
4. Block & Hirt: foundation of Financial Management, Irwin Homewood.
5. Boltmam& Conn: Eswsential of Managerial Finance, Hongnton& Mifflin
6. Brealy, R. A and Myers, S: The principle of Corporate Finance, McGraw Hill Internal.
7. Brigham and Ehrhardl: Financial Management Theory and Practice, Thompson
8. Brigham and Houston: Fundamentals of Financial Management, Thompson

9. Chandra Prasanna: Financial Management, Tata McGraw
10. Cooper, Kaplani and E: Mastering Finance, Financial times.
11. Damodaran Aswath: Applied Corporate Finance, Wiley Student Edition
12. E.J. Mclancy: "Business Finance: Theory and Practice", Pearson Education.
13. Gitmam, L.J: Principles of Management Finance, Addition-Wasley
14. Higgins, R.C.: Analysis on Financial Management, Irwin, McGraw Hill.

**M.COM(F&C) SEMESTER-I**

**HC-107**

**BUSINESS AND FINANCIAL ENVIRONMENT**

**DURATION: 3 HOURS**

**Mark: 30+70=100**

**MFC (1.7) BUSINESS AND FINANCIAL ENVIRONMENT [BFE] Mark: 20+80=100**

**Objective**

The course develops ability to understand and scan business environment analysis opportunity and take decisions under uncertainty.

**Course Input**

UNIT I Glimpse of Business Environment: Business in 21st century, Relevance of Business Environment, Types of Business Environment. Scanning of Business Environment.

UNIT II Economic Environment: Fiscal Policy, Monetary policy, Physical policy, Industrial Policy

UNIT III Government and Business: Social Responsibility of Business, Institutional Frame work of Business, Globalization and Indian Business, MNC, Economic Planning in India

UNIT IV National Economic Planning in India: Business Economic Problems in India, Poverty, Unemployment infrastructure, Inflation. Industrial sickness and Non Economic policy.

UNIT V Institutional Support & Business WTO Trading Blocks IBRD/ World Bank & IMF, UNCTAD MNCs, Regional Associations/ centers.

**References:**

1. Adhikary, M: Economic Environment of Business, Sultan Chand & Sons, New Delhi
2. Ahluwalia, I.J: Industrial Growth in India, Oxford University Press, Delhi.
3. Alagh, Yoginder K: Indian Development Planning and Policy, Vikas Pub, New Delhi
4. Aswathappa, K: .Legal Environment of business, Himalaya Publication, Delhi
5. Chakravarty, S. Development Planning, Oxford University Press, Delhi.
6. Daniels International Business, environment and Operations", Pearson Education, New Delhi.
7. Dhingra: The Indian Economy, Sultan Chand.
8. Hanke: Business forecasting, PHI.
9. Ghosh Economic Environment of Business, Vikas.

10. Ghosh, Biswanath: Economic Environment of business, Vikas Publication New Delhi.
11. K. Aswathappa: Essential of business Environment, Himalaya Publication.
12. Mishra & Puri: Economic Environment of Business, Himalaya Publication.
13. Ramaswamy, V.S. and Nama Kumari Strategic Planning for Corporate Success, Macmillan New Delhi.
14. Sengupta Government and Business, Vikas.
15. Justice Paul, International Business, PHI.
16. Cherunillum, International Business, PHI.

## **M.COM(F&C) SEMESTER-I**

### **AC-101**

#### **Computer Application for Management**

**DURATION: 3 HOURS**

**Mark: 30+70=100**

#### Objective

The objective of this Course is to provide an understanding of computers, computer operating system, and application of relevant software in managerial decision making.

#### Course Input

UNIT I Concept of Computers: Brief History of computer, Generation and its evolution (now and then), Classification, Characteristics and limitations of computers. Basic computing Architecture, CPU and its components. Components Software, Hardware, Firmware, Input/output devices, Storage Units (CD, DVD, Hard Disks, Pen drive), Memory types (RAM, ROM, Cache).

UNIT II: Basic Concept of Programming Language and Database: Evolution of programming language, classification, features. Software Definition, Relation with Hardware system software, application software and types. Graphics and multimedia concepts algorithm and its properties. Database and its model

UNIT III Basic concepts of Computer Networks, Internet and Security. Introduction to Networks: LAN, MAN, WAN, Topology, Data Communication, Transmission Media, Network Devices: Hubs, Switches, routers, repeaters. Introduction to Communication Protocol: TCP/IP, OSI model, Communication Connectivity: DSL, Dial-up, Broad Band. Internet and its Applications: Evolution of Internet, E-mail, Telnet, FTP, WWW. Internet Security: Types of attacks, Viruses and Worms, Identity Theft, Snooping and Sniffing. Cyber Law and Internet security Legislation.

UNIT IV Introduction to E-Commerce: Meaning and Concept; Electronic Commerce Versus traditional commerce; E-commerce and E-business; Business applications of E-commerce; Need for E-commerce, E-commerce models, Electronic Payment system: Special Features required in payment systems for E-commerce; Security in E-commerce.

UNIT V Management Information System: Process Control, Robotics, Human Resources Information System, HRM & the Corporate Internet, Staffing the Organization, Training & Development, Compensation Analysis, Government Reporting. Accounting Information System, Online Accounting System, Financial Information system, Case Management, Investment Management, Capital Budgeting, Financial Forecasting Planning, Transaction Processing System, Strategic TPS Network, The Transaction processing Cycle, The Data Entry Process, and Source Data Automation.

References:

1. Diennes, Sheila S: Microsoft Office, Professional for Windows 95, Instance reference, BPB Publication, Delhi
2. Mansfield, Ron: The Compact guide to Microsoft office, BPB Publication, Delhi.
3. Norton, Peter: Working with IBM-PC, BPB Publication, Delhi.
4. O Brian, J.A.: Management Information Systems, Tata McGraw Hill, New Delhi.
5. Ullman, J.O: Principles of Database systems, Galgotia Publications, New Delhi.
6. Mudrick, Rose and Clapet, Information System for Modern Management, PHI.
7. Computer Fundamental :P.K.Sinha, BPB Publication.
8. Information Technology for Managers, Sudalaimuthu& Hariharan, HPH

## M.COM(F&C) SEMESTER-II

HC-201

### MANAGEMENT CONCEPTS AND ORGANISATIONAL BEHAVIOUR

DURATION: 3 HOURS

Mark: 30+70=100

#### Objective

The objective of this Course is to help students understand the conceptual framework of Management and organizational Behaviour.

Course Input

UNIT I Management Concept: Meaning, Characteristics, Importance, Functions, levels and Principles of management, Managerial Roles and Skills. Schools of management Thought: Scientific, Human Behaviour; Decision Theory School; Quantitative and Social System School; Contingency Theory of Management.

UNIT II Organizational Behaviour: Definition, Nature, Types, Goals, Personality: determinants, personality traits, types, Perception: factors influencing perception, perceptual errors. Attitudes: types of attitudes, cognitive dissonance theory, changing attitudes. Learning: theories of learning. Theories of Motivation: Need Hierarchy theory, Theory X and Theory Y, Two Factor Theory, Alderfer's ERG Theory, McClelland's Learned Need Theory, Stacy Adams Equity Theory.

UNIT III Group Dynamics and Team Development: Group Dynamics-definition and importance, types of groups, group formation, group development, group composition. Team development- Leadership Concept; Leadership styles; Theories -Trait Theory, Behavioural Theory, Fielder's Contingency, Hersey and Blanchard's Situational Theory; Managerial Grid; Likert's four systems of leadership.

UNIT IV Interpersonal and organizational Communication : Communication Process; Barriers to Effective Communication; Types of Organizational communication; Improving Communication; Transactional Analysis in Communication.

UNIT V Organizational Conflict: Types of conflict; Traditional and modern approaches to conflict; Functional and dysfunctional organizational conflicts; Resolution of conflict. Organizational Development: Concept; Need for change, Resistance to change; Organizational diagnosis; OD intervention.

#### References:

1. Griffin, Ricky W: Organizational Behaviour, Houghton Mifflin Co, Boston.
2. Helreigel, Don, John W. Slocum Jr. and Richards W. Woodman: Organizational Behaviour, South Western College Publishing, Ohio.
3. Hersey. Poul, Kenneth ·H. Blanchard and Dewey E. Johnson: Management of Organizational Behaviour: Utilizing Human Resource, Prentice Hall, New Delhi.
4. Koontz, Harold, Cyril O'Donnel and Heinz Weihrich : Essentials of Management, Tata



- McGraw-Hill, New Delhi.
5. Guthans Fred: Organizational Behaviour, Tata McGraw-Hill New Delhi.
  6. Vashisth N. : Students' Guide to Management Taxmann allied Services Pvt. Ltd., New Delhi.
  7. Prasad LM Organization Behaviour, Sultan Chand, New Delhi.
  8. Robbins, Stephen P: Organizational Behaviour, Prentice Hall, New Delhi
  9. Aswathappa K: Organizational Behaviour, Himalaya publishing House
  10. Sukla, Madhukar: Understanding Organizations: Organization Theory and practice in India,PH,New Delhi.

## M.COM(F&C) SEMESTER-II

HC-202

### MANAGEMENT OF FINANCIAL INSTITUTIONS [MFI]

**DURATION: 3 HOURS**

**Mark: 30+70=100**

#### Objective

The objective of the present course is to provide a comprehensive knowledge to the students about the role of the depository financial institution in the economy and the way these institutions, specially the commercial banks manage the assets and liabilities side of the balance sheet.

#### Course Input

UNIT I Introduction: Financial Intermediaries and their Economic Functions Efficiency and stability of the financial institutions Role of financial regulations measuring the efficiency of Financial Intermediaries, Challenges before the financial institutions.

UNIT II Management of Capital and Liabilities: Risk based Capital Standards- Composition of bank capital Basel norms. Bank Liabilities - Composition - Funding costs and Banking risk.

UNIT III Management of Loans and Investments: Loan Management - Principles of sound bank lending- Credit analysis and pricing of Commercial loan, Management of Non-performing Assets. Investment Management: Objectives of Investment Portfolio - Risk Vs. Return Characteristics - Investment strategies.

UNIT IV Management of Income and Liquidity: Income determination-Structure of Income and Expenditure, Allocation of income- Determining factors of Income allocation. Liquidity: Sources of liquidity-Asset vs. liability, liquidity Estimation of liquidity needs and liquidity management theories management of Primary reserve and Secondary reserve-Problems of liquidity management.

UNIT V Strategic Management: Management of risk exposures, Corporate Governance in Banks, Commercial Banks and Inclusive growth.

#### References:

1. Srivastava R.M. and Higam Divya "Management of Indian Financial -Institutions" Himalaya Publishing House
2. Altman, Edward "Handbook of Financial Markets and Institutions" Wiley New York
3. Fabozzi, Frank J & Franco M.G "Financial markets and Institutions" Prentice Hall of India
4. Reed, Edward W "Commercial Bank Management" Harper and Row New York

5. Robichek A.A, Coleman A.B. and Hempel G.H "Management of , Financial Institutions Notes and

Cases" Dryden Press

6. Grosse HD "Management Policies of Commercial Banks" Prentice Hall inc

7. Roland, Robinson "Financial Institutions" Richard O Irwin Inc Homewood Illinois

8. Bradley, S. P. and Dnigt B.C. "Management of Bank Portfolio" John Wiley and Sons Inc

## M.COM(F&C) SEMESTER-II

HC-203

### ACCOUNTING FOR MANAGERIAL DECISIONS [AMD]

**DURATION: 3 HOURS**

**Mark: 30+70=100**

#### Objective

The objective of this course is to acquaint students with the accounting concepts, tools and techniques for managerial decisions.

#### Course Input

UNIT I Nature & Scope Management Accounting; Difference between cost and Management Accounting; Role & Responsibilities of Management Accountant. Functions of Management Accounting; Cost Classification: Statement of costs, process costing; Job costing;

UNIT II Marginal costing and Break even analysis:- Marginal and Absorption costing; Break-Even print merits & Demerits of Marginal costing.

UNIT III Budgeting: Meaning and importance essentials of budgeting; Types of Budget; Cash Budget-Zero-base-budgeting.

UNIT IV Standard costing and variance analysis: Preliminaries to standard costing, Material and Labour Variance, Comparative balance sheet and Income Statement. Responsibility Accounting Meaning, importance, Types etc.

UNIT V Activity-based-costing: Reporting to management ratio analysis, Liquidity & general profitability ratios.

#### References:

1. Horngren Charles T, George Foster and Srikanta M. Dattar: Cost Accounting: A managerial Emphasis, Pearson
2. Bamerjee.B. Costs Accounting, PHI
3. Jawaharlal, Cost Accounting, Tata McGraw
4. Horrigren, C.T. Gary L. Sunderm ·and William O. Stratton: Introduction to Management Accounting, Pearson .
5. Khan, M. Y and Jain, P.K., Cost Accounting, Tata McGraw
6. Maheswari, S. N., Principles of Cost accounting, Sultan Chand
7. Lall, B. M., and I.C. Jain: Cost Accounting: Principles and Practice, PHI

8. Pandey, I. M, Management Accounting, Vani
9. Kaplan, Management Accounting, PHI.
10. Kishore, R.M., Cost and Management Accounting, Taxman
11. Drury, R. Management and Cost Accounting, Thomson.
12. Shukla, Grewal & Gupta, Cost Accounting, S. Chand.

## **M.COM(F&C) SEMESTER-II**

**HC-204**

### **INTERNATIONAL BUSINESS [IB]**

**DURATION: 3 HOURS**

**Mark: 30+70=100**

#### Objective

The objective of the course is to help students understand the conceptual framework of international business and thereof make financial decisions .

#### Course Input

UNIT I Nature of International Business: Relevance of International Business, Process of Internationalization, Collaborative Strategies, Strategies for International business. Barrier to trade: Tariff and Non-Tariff, Triad and International Business.

UNIT II International Environment: Economic Environment: Economic System, Structure. FDI, Free Trade, Competition, Privatization, Deregulation, Cultural Environment, Political & Legal of environment.

UNIT III Export Import Strategies: Export Challenges, Choice of Entry mode, factors Favoring Export, Stages of Export, pitfalls Selection of market, Export intermediaries, Key export Documents, Import Strategies, Import documentation, Third Party intermediaries- Direct selling, Direct Exporting, Indirect selling, Export management and Trading Companies.

UNIT IV International Trade Theories: Comparative Cost Theory, Theories of Specialization, Theory of Country size, Factor Proportion Theory, Product Life Cycle Theory, Country similarities Theory.

UNIT V Financing of Foreign Trade and Institutional infrastructure: Financing of Operation, Management of Foreign Exchange Risk, Settlement of International Transaction, Uses of Bills of Exchange, Forfeiting, letter of Credit & Settlement, Factoring, IMF, World Bank, UNGTAD

#### References:

1. International Business- Daniels, Radebaugh & Sullivan, Pearson Education
2. International Business- Rugman & Hodgetts, Pearson Education
3. International Business- Bennett, Pearson
4. International Business environment-cherunijam, Himalaya
5. International Business- Sharan
6. Justin, P., International Business, PHI

## **M.COM(F&C) SEMESTER-II**

**HC-205**

### **FINANCIAL SERVICES AND INSTRUMENTS [FSI]**

**DURATION: 3 HOURS**

**Mark: 30+70=100**

#### Objective

To know conceptual, functional and regulatory aspects of Indian Capital Market, Merchant Banking and other financial services.

#### Course Input

UNIT I An introduction to Financial Services: Meaning, Nature, Classification, Scope, some special fund and non-fund based financial services: Leasing, Hire purchase, Factoring, Retail finance, Mutual funds, Credit rating, Securitization.

UNIT II Money Market: Features, Objectives, Importance, Call Money, Commercial Bills, Treasury Bills, Commercial Papers, Certificate of Deposits. Players of Money Market.

UNIT III Capital Market: New issue market, stock market, Methods of floating new issues, players in the new issue market, Advantages of primary market, stock exchange – Constitution, Control, Function, Listing of securities, Trading mechanism, Equity, Debentures, Bonds, Warrants, ADRs and GDRs.

UNIT IV Depository Services: Meaning and Nature, Depositories, Depository Participants and Key features of Depository System in India.

UNIT V Credit Rating Services: Meaning, Objective, Approaches, Significance and Methodology of Credit Rating.

#### References:

1. F. J. Fabozzi: Capital Market, PHI
2. Anthony Saunders: Financial Markets. Introductions, TMH,
3. A.C. Fernnado: Indian Financial System, Pearson.
4. Mishkin, Eakin's: Financial Markets+ Institutions, PH I
5. N. Gopalswamy: Capital Market, McMillan.
6. F.J. Fabozzi: Foundations of Financial Markets: Institutions, Pearson.
7. Pathak: Indian Financial System, Pearsons
8. Indian Financial System, Tata Mc Grow Hill.

9. S. Gurusammy: Financial Services and Markets., Thomson Publishing Hour .
10. SEBI Guidelines.
11. Financial Markets and Services – Gordon / Natarajan – HPH
12. Merchant Banking and Financial Services – K. Ravi Chandran – HPH
13. Financial Markets and Institutions – Jeff Madura – Cengage
14. Financial Services and Markets – P. Pandian – Vikash
15. Financial Marketing, Institutions and Financial Services – Gomez – PHI
16. Indian Financial System – Khan – TMH
17. Financial Services in India, Kothari, Sage.



## **M.COM(F&C) SEMESTER-II**

**HC-206**

### **RESEARCH METHODOLOGY AND BUSINESS COMMUNICATION [RMBC]**

**DURATION: 3 HOURS**

**Mark: 30+70=100**

#### Objective

This course aims at familiarizing the students with the process and techniques of scientific research and its relevance in the management decision making. This course also aims to help

the students to acquire a broad view of communication skills.

#### Course Input

UNIT I Research: Meaning and objectives, Types of Research, Role of Scientific Research in functional areas: Finance, Marketing, HRD and Production. Research Methodology, Research Process and Defining Research Problems.

UNIT II Research Design: Sample Design, Methods and Techniques of Data Collection, Data Processing, Analysis and Interpretation of Data, Use of Statistical Techniques in Analysis and Interpretations.

UNIT III Proposal for a Report: Report Writing, Categories of Report, Parts of a Report, Presentation of a Report, Summer Placement Report.

UNIT IV Communication: Process of Communication, Barriers of Communication, Oral Communication Skills, Written Communication Skills.

UNIT V Business Skills: Technical Skills, Human Skills, Conceptual Skills, Strategic Skills, Personal Communication Skills and Written Communication Skills.

#### References:

1. Wilkinson & Bhandarkar, "Methodology & Techniques of social Research" (Himalaya)
2. Kothary, C. R. "Research Methodology, Methods & Technique" (Wiley Eastern)
3. Bajpai S. R., "Methods of Social Survey and Research" (Kitab Mahal, Kanpur)
4. Hansraj, "Theory & Practice in Social Research".
5. Pannerselam, Research Methodology, PHI
6. Doobey, Social Survey Research, PHI

## **M.COM(F&C) SEMESTER-II**

**HC-207**

### **INVESTMENT ANALYSIS AND EQUITY RESEARCH [IAER]**

**DURATION: 3 HOURS**

**Mark: 30+70=100**

#### Objective

This course exposes the students to the various concepts of investment management and provides an in-depth study of various issues there under.

#### Course Input

UNIT I- Elements of Investment: Meaning and objective of Investment, Investment Vs. Speculation Vs. Gambling, Approaches to Investment Decision Making, Risk in Investment, Investment Alternatives. Non-Marketable Financial Assets, Non-Financial Assets, Bonds, Equities and Hybrid investments.

UNIT II Securities Market: Primary Equity Market, Secondary Equity Market, Trading and settlement, Buying and Selling of Shares, Stock Market Indices Depositories.

UNIT III Fundamental Analysis: Economic analysis, Industry analysis and Company analysis.

UNIT IV Technical Analysis: The Dow Theory, Different Charting Techniques, Technical Indicators. Efficient Market Analysis: Weak, semi strong and market, Testing of Different forms of Market; Efficiency and their significance.

UNIT V Bond valuation: Bond Characteristics, Risk in Bond, Bond prices and Bond Yields Duration. Equity Valuation: Balance sheet Valuation, Dividend Discounting Models.

#### References:

1. Agarwala, K. N. and Deeksh Agarwala: Bulls, Bears and The Mouse, Macmillan,
2. Cheney, J. and E. Muses: Fundamentals of investments, Paul, New York.
3. Clark James Francis: Investment Analysis and Management, Mc Graw Hill.
4. Dalton John M: How the stock markets works, Prentice Hall Delhi.
5. Domodran: Investment Valuation, John Wiley, New York.
6. Fabozzi Frank J: Investment Management, PHI, International Edition.
7. Fischer Donal E. and Ronald J. Jordan: Security Analysis and Portfolio Management, PHI.
8. French Don: Security and Portfolio Analysis, Memi Publishing Co .
9. Kevin S: Portfolio Management, Prentice Hall, New Delhi

10. Machi raju H.R.: Working of Stock Exchanges in India; Wiley EasternLtd. New Delhi.
11. Merbert B. Mayo: Investments, FrydenFress
12. Sharpe William F., Gordon J. Alexander and Jeffery J Bailey: Investments,Prentice Hall .
13. Smith Richard D: Profit Investments. West Publishing Company .
14. Chandra; P Investment Analysis and portfolio Management
15. Kelvin, Security Analysis and Portfolio Management.
16. Bhalla V. K., Investment Management, S. Chand.

## M.COM(F&C) SEMESTER-II

HC-208

### BANKING AND INSURANCE MANAGEMENT [BIM]

**DURATION: 3 HOURS**

**Mark: 30+70=100**

#### Objective

This course aims at developing necessary skills for applying the principles of financial analysis to management of funds by commercial banks and the insurance sector.

#### Course Input

UNIT I Evolution of Banking, Banking in India, Types of Banks, Roles of Banks (viz. Intermediation, Payment system, financial services), Banking Regulations, Banking Products – Fee based and fund based.

UNIT II Micro credit-size of loan, target user, utilization of loan product, terms and conditions: Micro Savings-Life cycle needs, personal emergencies, disasters, investment opportunities, Micro finance credit-lending model-community banking model, cooperative model, SHG model, Gramin joint liability group model, village banking model.

UNIT III Basic Concepts of Risk Management and Insurance: Meaning of risk, Basic categories of risk, Meaning and objective of risk management; features of insurance; Types of insurance contracts, fundamental principles of insurance; Cost benefit of insurance to the society.

UNIT IV Insurance Regulatory Act, 1999 and Insurance Market: IRDA Act. 1999, Meaning, Objective, Duties, Powers and Functions of Authority, Globalization of Indian Insurance, Privatization and Challenges before the Insurance industry, Need for Reforms and Reforms Strategy.

UNIT V Life Insurance: Definition, Features and Principles of life insurance, procedure for taking a policy, Policy conditions, Premium Plans, Settlement of Claims. Fire and Marine Insurance: Principles, Policy conditions, Types of policies, Settlement of Claims (Both Fire and Marine Insurance). Re-Insurance: General Features, Common terms, Features and Objects, Rights and Liabilities of Re-insurance, Principles of Re-insurance,

#### References:

1. Arif Khan, "Theory and Practice of Insurance" Educational Book House.
2. Sharma R.S., "Insurance Principles and practice" Vora, Delhi.
3. Greene and Trieschemann, "Risk Insurance", South Western Publishing Co.
4. Grieder and Beadles, "Principles of Insurance"
5. Mishra M. N. "Insurance principles & Practice", S. Chand.

6. Palande, Shah &etc "Insurance in India" changing policies& Emerging' Opportunities, ResponseBooks:

7. Study Material of Insurance Institute of India, Bombay.

8. Ganguly Anand "Insurance Act", New Age International Publication.

9. Insurance Law Manual, Taxman, Delhi .

10. Holyake, "Insurance Management", AITBS Publication.

11. Darfman, Introduction to Risk Management and Insurance.

12. Banking Theory, Law & Practice, Gordon Natrajan, HPH

13. Insurance Management, S.C.Sahoo&S.C.Das, HPH

14. Bank Management & Financial Services, Rose, Hudgins, McGraw Hill

15. Risk Management & Insurance, Trieschmann, Hoyt, Sommer, Cengage

16. Banking and Insurance, Mohapatra and Acharya, Pearson

# M.COM(F&C) SEMESTER-III

## HC-301

### Human Resource Management (HRM)

**DURATION: 3 HOURS**

**Mark: 30+70=100**

#### Course Outcomes

After reading the paper the students will be able to:

1. Recognize human resource management supervisors' responsibilities in an evolving organizational environment.
2. Understand the organization's talent acquisition PROGRAMe as well as the legal options for protecting female employees.
3. Acquire knowledge on promotion and the essence of job analysis in the organization.
4. Understand the performance appraisal, compensation, and reward structure in the organization.
5. Become familiar with the organization's uses for training and training methodologies.

Unit I Human Resource Management: Concept and objectives and functions relationship behavior HRM and HRD. The changing dimensions of HR functions. Role of HR manager in the changing business scenario. Strategic HRM integrating HR into strategic planning, fitting HR practices to the Business strategy.

Unit II Talent Acquisition: Recruitment: concept and process. Sources of recruitment, Compulsory Notification of vacancies Act, 1959. Legislation relating to recruitment of different categories of Women in India. Selection steps. Tests and interviews. Validity and reliability of tests. Induction and placement.

Unit III Promotion: Concept and types. Criteria for promotion. Role of DPC in promotion. Transfer Concept and types. Job analysis Job description and job specification. Job analysis precedence Narrative job descriptions, Structural job analysis procedures, Data collection and analysis. New strategic view of job analysis.

Unit IV Performance Management and Appraisal: Concept, objectives uses. Appraised errors, methods of appraisal, The appraised process Reporting officer, reviewing officer and approving officer. The appraisal interview and counseling. Compensation and Rewards.

Unit V Talent Development: Learning and training: Concept, objectives, Principles of learning. Training and development. Training Need Assessment (TNA). Training methods Design of training programme, on the job and off the job methods. Evaluation of Training effectiveness: Kickpatick's method, Galvins method.

RECOMMENDED BOOKS:

1. Fishu, Schoenfeldta and Shaw, Managing Human Resource, Cergage Learning
2. R. Subha and V.S.P. Rao, Human Resource Management, Himalaya Publishing House
3. P. K. Jain, Human Resource Management, Global Publishing House (India)
4. Dessler, G. and Varrkey, B. Human Resource Management, 15e. Pearson Education India.

## **M.COM(F&C) SEMESTER-III**

### **HC-302**

#### **Financial Derivatives and Risk Management (FDRM)**

Objective

Mark:20+80=100

This course will familiarize the students in the application of various tools and techniques of financial risk management.

Course Input

UNIT I Risk: Definition; Types of Risk, Process of Risk Management, Tools of Risk Management Derivatives: Definition and Evolution of Derivatives, Derivatives Markets, Types of Derivatives, Derivatives markets in India.

UNIT II Futures Market: Functions of futures market, Speculation and Hedging, Price, spread and hedging, future and price stabilization, Tests of efficiency, financial futures as a mechanism of risk transference, Spot and Futures Prices.

UNIT III Financial Futures: Interest Rate futures, Currency Futures (Foreign Exchange) Stock index futures and Financial Futures in India. Risk Management with Futures, Cost of Carry Model, Index Arbitrage, Purchasing Power Parity Theorem.

UNIT IV Option: Terminology and Methodology of Trading, Types of Options, Option Pricing, Swaps, types of Swaps, Swap Valuation and other Derivatives, Speculation with Options, Risk Management with Options & Futures.

UNIT V Regulatory Framework of Futures & Derivatives: Regulatory bodies in major international Markets, Regulatory Framework in India, Regulatory Instruments and needs, Accounting for Derivative Transactions.

References:

1. John C. Hull: Options, Futures & Other derivatives, Pearson's.
2. T. V. Somanathan : Derivatives, Tata Mc Graw Hill.
3. Redhead: Financial Derivatives, Prentice Hall.
4. Lasyswalter, lexinton : Speculation, Hedg& Commodity Price Forecasting
5. Hill J. and T. Schneeelesis: Risk Reduction, Potential of Financial Futures.
6. Jarrow and Rudd, Lrwin: Optional Pricing, Homewood, Irwin.
7. Watsham. T, Futures and Options in Risk Management, Thompson, Asia.
- 8 . Wilmott, P The Theory and Practice of Financial Engineering, John Wily and Sons, England.
9. Gupta, Financial Derivatives, PHI



10. Kumar, financial Derivatives, PHI
11. Cox, J and Fubinstein M "Options Market" PHI.
12. Tucker A.L.: "Financial Futures, Options and Swaps", West Publishing Co, St Paul Minn.

**M.COM(F&C) SEMESTER-III**

**HC-303**

**Summer Training Project**

Course outcome

Mark:30+70=100

After going through this paper, students will be able to:

1. Get the practical experience of the industrial world outside the periphery of classroom teaching.
2. Serving as interns at the respective organizations, students will be able to get an overall idea of the managerial practices of the corporate world.

## M.COM(F&C) SEMESTER-III

### CE-304

#### Strategic Management (SM)

Objective

Mark:20+80=100

The objective of this course is to enhance decision making abilities of students in situation of uncertainty in a dynamic business environment.

Course Input

UNIT I Concept of Strategy: Defining strategy, levels at which strategy operates; Approaches to strategic Decision making; Mission and purpose, objectives and goals; Functional level strategies. Environmental Analysis and Diagnosis: Concept of Environment and its components; Environment scanning and appraisal; Organizational appraisal; Strategic advantage analysis and diagnosis; SWOT analysis.

UNIT II Strategy Formulation and Choice of Alternatives: Strategies-stability, growth, modernization, diversification, integration; Merger, take-over and joint strategies; Turnaround, divestment and liquidation strategies; Factors affecting strategic choice; Generic competitive strategies-cost leadership, differentiation focus, value chain analysis, bench marking.

UNIT III Functional Strategies: Marketing Production / operations and R&D Plans policies, Personnel and financial plans and policies.

UNIT IV Strategy Implementation: Inter-relationship between formulation and implementation; issue in strategy implementation; Resource allocation. Strategy and Structure: Structural considerations, structures for strategies, Organizational design and change.

UNIT V Strategy Evaluation: Overview of strategic evaluation; strategic control; Techniques of strategic evaluation and control, Problem in management and evaluation. Global Issues in Strategic Management.

References:

1. David, "Strategic Management", PHI, New Delhi.
  2. Bhattachary, S. K. and N; Venkataramin: Managing Business Enterprises: Strategies, Structures and Systems, Vikas Publishing House, New Delhi.
  3. Budhiraja, S B. And M.B. Athreya : Cases in Strategic Management Tata McGraw Hill New Delhi.
  4. Christensen, C. Roland Kenneth R Andrew Joseph L Bower, Rochard G. Hamermesh Michael E
- .. porter, business Policy: Text and Cases, Richard D. Irwin, Inc, Homewood.

5. Aswathappa. K.and Reddy G.S., Business Environment for Strategic Management, Himalaya Publishing House.
6. David, Fred R: Strategic Management, Prentice Hall, New Jersey.
7. Glueck, William F. and Lawrence R. Jauch: Business Policy and Strategic Management. McGrawHill, International Edition.
8. H. Igor Ansoff: Implanting Strategic Management, Prentice Hall. New Jersey.
9. Kazmi, Azhar: Business Policy, Tata McGraw Hill, Delhi
10. Michael, E Porter: The Competitive Advantage of Nations, Macmillan New Delhi.
11. Muntzberg Henry and James Brian Quinn: The Strategy Process, PH, New Delhi.

## M.COM(F&C) SEMESTER-III

CE-305

### Corporate Restructuring and Financial Engineering (CRFE)

#### Objective

Mark: 30+70=100

The objective of the present course is to provide the necessary knowledge and marketing the students aware of the various issues involved in M& A including corporate restructuring practices. The present paper also attempts to provide elementary knowledge, relations and the concepts of financial engineering to the students.

#### Course Input

UNIT I Introduction: Concept, rationale, types and motives of merger and Acquisition, Theories of merger, sources of value creation in merger & Acquisition, Emerging trends and challenges in M & A market.

UNIT II Understanding Target Companies: Valuation: Different Methods of valuation of target co. & the firm. Fixation of exchange ratio, Measurement of cost & gains from M & A financing M & A methods and risk,

UNIT III Corporate Restructuring & Strategic alliances: Spin offs, Equity carve outs, stock splits, joint venture, share repurchase, LBO, MBO, International merger & restructuring.

UNIT IV Bid Strategies and Tactics: Defenses against take over, Evaluating merger performance, Post merger activities, Regulations of merger & acquisitions, Role of institutional players in M&A.

UNIT V Financial Engineering: Concept, Scope & Features, Driving forces, Financial engineers- Conceptual & physical tools, Innovation in debt & equity market, Hybrid securities, Future trends & challenges to Financing Engineering.

#### References:

The students are directed to keep in touch with the recent developments in the relevant areas by referring the journals, news papers and magazines. In addition, they should refer to the following books.

1. Weston, Size & Johnson- "Takeover,' restructuring and corporate Governance "Pearson education.
2. S. Shiva Ramu-Corporate growth through merger and acquisition response books.
3. Krekel, vander & Wouterse "Merger: An European approach to Techniques "Business books limited.
4. Short Robert "Business Merger" Prentice hall Inc.

5. Mason, Merton, Peroid & Tufano" Cases in Financial engineering: Applied studies in financialInnovation" Prentice hall.

6. Weston J. Fred "The role of merger in the growth of large firms" Green wood press.

## M.COM(F&C) SEMESTER-III

HC-306

### MUTUAL FUND AND PORTFOLIO MANAGEMENT [MFPM]

#### Objective

Mark: 30+70=100

The objective of the course is to impart conceptual knowledge and skill relating to mutual fund and portfolio management.

#### Course Input

UNIT I Portfolio: Risk & Return, Measurement & Analysis, Non satiation and risk aversion, diversification, borrowing and lending, utility theory and indifference curves, Choice of portfolio and efficient set theorem.

UNIT II Portfolio Analysis: Market optimization, Sharpe's optimization, significance of Beta in the portfolio, investment objectives process and policies.

UNIT III CAMP : Factor Models, APT, Construction of Portfolio, Investment Strategy, Execution, assets pricing, revision and measures of return and performance.

UNIT IV Managed Portfolio: Investment timing, performance measurement and evaluation (different techniques); Foreign Portfolio Investment in India: Issue, Trends, Policies and Techniques.

UNIT-V Mutual Funds: Concepts, Origin, types, Regulation and Operations, Risk Factors; Performance evaluation.

References: 1. SK. Barua, V. Raghunathan and J. R. Varma: Portfolio Management, TMC.

2. Elton, Edwin J. and M.J. Gruser: Modern Portfolio Theory and Investment Analysis, John Wiley & Sons.

3. Graham, Benjamin & Davia L, Dodd: Security Analysis, M. Grow Hill.

4. V:K. Bhalla: . Investment Management,' S. Chand, New Delhi

5. Fisher, Donald E. Jordan: Security analysis and Portfolio Management

6. S Francis, Jack Clarice: Portfolio Analysis

7. Sharpe, Alexander, Belly: Investment, Prentice 1-1811 of 1 India,

8. Russel: J. Fuller, Farrel Jr, Modern Investment and Secu'rity Analysis., M. Grow Hill

9 Lee Chang, F. Joseph: Security Analysis & Portfolio Management

10. MY. Khan: Indian Financial System, McGraw Hill

11. Resort A. Strang: Portfolio Construction and Protection

## **M.COM(F&C) SEMESTER-III**

### **CE-307**

#### **Business & Corporate Law (BCL)**

Objective

Mark:30+70=100

Course Outcomes

After going through this paper, students will be able to:

1. Have an insight into the Indian Contract Act and its applications in the corporate fraternity.
2. Understand the concepts of the Special Contract Act, quasi-contracts, and the Sales and Goods Act, etc.
3. Get a brief understanding of the Information Technology Act, Cyber Laws, and their regulatory authorities, etc.
4. Ideate a brief insight into the different aspects, concepts, and applications of intellectual property rights (IPR) & Copyrights.
5. Acquire knowledge on the concepts and prospects of Negotiable Instruments Acts.

Unit I: Indian contract act essential of contract, offer and acceptance, consideration, capacities of parties, free consent, legality of objects, contingent contract, discharge of contract.

Unit II: Special contract Act Quasi contracts, indemnity and guarantee, bailment and pledge, contract of agency, sales of goods Act, conditions and warranties.

Unit III: Information technology Act, cyber laws in India, Digital Signature, Computer crimes, regulation of certifying Authorities.

Unit IV: Intellectual property Right: Introduction, Meaning of intellectual property right, objective and scope, History of patent law in India, copy right, consumer protection law Act, objective, scope, legal implication.

Unit V: Negotiable Instrument Act Negotiable instruments parties, negotiation presentation, dishonor, crossing and borrowing of cheques, GATT, FERA, Export, import & exim policy.

**RECOMMENDED BOOKS:**

1. Business Law-Bulchandani-HPH
2. Business Law Tulsian, TMH
3. Business Law P.R. Chanda, Galgotia
4. Corporate Law - U.K. Baruah, Global Publishing House (India)



## **M.COM(F&C) SEMESTER-III**

**CE-308(I)**

### **TAX PLANNING AND MANAGEMENT [TPM]**

**DURATION: 3 HOURS**

**Mark: 30+70=100**

To provide a conceptual idea about the various provisions of the Income Tax Act. Related to the corporate sector and study the implications of these provisions on the tax planning of the companies.

Course Input

UNIT I Corporate Tax in India, Assessment of Corporate assessee-Head wise, Concept of Tax Planning. Tax Management.

UNIT II MAT, TDS, Advance Payment Tax, Self assessment, Tax Planning as residential Status, Specific Management decision, Make or Buy, Lease or Own, retain or replace, shut down or Continue, Double Taxation relief.

UNIT III Tax Planning with reference to Depreciation, Capital gain, house Property, Amalgamation & Merger.

UNIT IV Tax planning for settling up new undertaking: Basis of Location, Basis of nature of Business Foreign collaboration and Tax Planning: "Technician Fees, Royalties

UNIT V FUNDAMENTALS OF GOODS AND SERVICE TAX (GST) Basic Concepts. GST Laws: An introduction including Constitutional aspects. Levy and collection of CGST and IGST. Input Tax Credit, Computation of GST Liability, Registration, Tax Invoice, Returns, Payment of Tax.

References:

1. Taxmann's, "GST Law and procedure
2. C A Rajat Mohan "Goods and Service Tax"

## M.COM(F&C) SEMESTER-III

### CE-308(B)

#### International Finance (IF)

#### Objective

**Mark: 30+70=100**

This course will help the students understand conceptual Framework of international finance and its use in making financial decisions.

#### Course Input

UNIT I International Monetary and Financial System: Importance of International Finance; Bretton Woods Conference and afterwards, IMF and the World Bank. Balance of Payment: Implications for exchange rates, Current Account, Capital Account, Reserve Account Relationship.

UNIT II Foreign Exchange Markets: Determining Exchange Rates; Fixed and Flexible Exchange Rate System; Exchange Rate Theories; Participants in the Foreign Exchange Markets; Spot Markets; Exchange Rate quotes; LERMS; Factors affecting Exchange Rates-spot rates, Forward exchange rates, forward exchange contracts.

UNIT III Foreign Exchange Risk: Transaction Exposure, Translation Exposure and Economic Exposure; Management of Exposures-internal techniques, netting, marketing, leading and lagging, Pricing policy, Asset and Liability Management and Techniques.

UNIT IV Management of Risk in Foreign Exchange Markets: GDRs, AORs, IDRs, Eurobonds, Euro loans, Repos, CPs, Floating Rate Instruments, Loan Syndication and Forward Contracts.

UNIT V Multilateral Financial Institutions: Role of IMF, IBRD and other Development Banks; International Investors and Foreign Investment Institutions. Current Developments: International indebtedness; Capital Account Convertibility-Pros and Cons; Innovations in International Financial Instruments.

#### References:

1. Apte, P.G.: International Financial Management, Tata McGraw Hill, New Delhi,
2. Buckley, Adrian; Multinational Finance, Prentice Hall, New Delhi.
3. Eitman D.K. and A.I Stonehill, Eitman, Multinational Business Cash Finance, Addison Wesley.

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4. Sharan, V, international Financial Management PHI, New Delhi
5. Clark, E., International Finance, Thomson.

6. Henning C.N., W Pig got and W.H. Scott: International Financial Management, McGraw Hill, International Edition.
7. Levi Maurice D International Finance, McGraw Hill, International Edition.
8. Rodriqufe R.M. And E.E. Carter: International Financial management. Prentice Hall, International Edition.
9. Shaprio Alan C: Multinational Financial management, Prentice Hall, New Delhi.
10. Yadav S., P.K. Jain and Max P., Foreign Exchange Markets, Macmillan, New Delhi.
11. Zeneff D. and J Zwick: International Financial Management, Prentice Hall, international Edition.

## **M.COM(F&C) SEMESTER-III**

### **CE-308(C)**

#### **Product & brand management**

DURATION: 3 HOURS

Mark: 30+70=100

#### Course Outcomes

After going through this paper, students will be able to:

1. Understand the types of products and PLC strategies.
2. Analyze the product development and marketing strategies.
3. Have a proper understanding of product portfolio management.
4. Examine the distinction between brand positioning and co-branding strategies.
5. Outline the outcomes from several case studies from the Indian context.

Unit I: Products Concepts, Types of products, classification of products, Product in marketing mix, product mix and line decisions, product Life Cycle (PLC)-Planning and developing strategies, Role of product manager.

Unit II: New product development and launching strategies- Tools and techniques for product development, New product idea, Concept development and testing, Developing business strategy and launching, market testing, and Commercialization.

Unit III: Product Portfolio Management-BCG,GE, Porter s Model Competitor s Analysis, Customer Analysis,Product positioning, Packaging and labeling.

Unit IV: Branding Concepts, Evolution, Decisions for branding, Brand image Brand positioning Brand architecture, Brand extension, Co-branding strategies.

Unit V: Brand equity-Understanding and measuring brand equity, Consumer based brand equity, Brand rejuvenation, Brand success strategies, Brand resilience, Building global brand. E-branding. Case studies from India context.

#### RECOMMENDED BOOKS

1. Lehmana& Winner, product Management, TMH.
2. Chunnawalla, Product Management, Himalaya Publishing House.
3. Mazumdar, Product Management, TMH
4. Keller, Strategic Brand Management, Pearson Education.
5. Chunnawalla, Brand Management, Himalaya Publishing House.

## **M.COM(F&C) SEMESTER-III**

**CE-309(A)**

### **Business Data Analytics (BDA)**

**DURATION: 3 HOURS**

**Mark: 30+70=100**

To expose students with the horizons of information technology and its implication on business. Business analytics will focus on data, statistical analysis and reporting to help investigate and analyze business performance, provide insights, and drive recommendations to improve performance.

#### **UNIT-1**

Computer hardware, computer software, and computer networks and the Internet.

Word processing software, spreadsheet software and presentation software.

#### **UNIT-2**

Data Analytics Overview: different types of analytics: Descriptive Analytics, Predictive Analytics, Prescriptive analytics and dealing with different types of data.

Business Analytics Process: Business Problem Framing, Analytics problem framing, data, methodology selection and model building.

#### **UNIT-3**

Data literacy: Concepts on big data, Machine learning and modelling in data science.

Coding, business intelligence, data structures, mathematics, algorithms.

#### **UNIT-4**

Data Visualization for decision making, science, and machine learning.

#### **UNIT-5**

Data Science Methodology, Data Analytics in Different sectors, Analytics framework and latest trends.

#### **OUTCOMES:**

After reading this paper, students should have:

1. Ability to know the basics of information technology;
2. Understanding on the process of implementation of IT on business;
3. Developed the skill to apply information technology on business and;
4. Gained the knowledge about the professional ethics and responsibility while using IT.

#### **REFERENCES:**

1. FUNDAMENTAL OF DATA MANAGEMENT, Saha R.G,HPH.

## **M.COM(F&C) SEMESTER-III**

### **CE-309(B)**

#### **Security Analysis & Portfolio Management**

DURATION: 3 HOURS

Mark: 30+70=100

#### Course Outcomes

After going through this paper, students will be able to:

1. Understand the theoretical and practical foundations of investments and securities.
2. Value financial securities like bonds and stocks.
3. Know how to analyze market inefficiencies, securities, and the random walk theory.
4. For the creation of securities, use Sharpe's Single Index Model, Capital Market Theory, and the Markowitz Mode.
5. Gain an understanding of portfolio, revision, need, constraints, and portfolio management practices.

#### Unit-1: Introduction to Investment and Securities

Meaning of investment, Investment and speculation, Investment and gambling. Investment objectives. The investment process, investment alternative-Negotiable securities, equity shares preference shares, debenture, bond, government securities, money market securities-Treasury bills, commercial paper, certificate of deposits. Non-negotiable securities- Bank deposits , post office deposits, NBFC deposit, Tax sheltered schemes, PPF,NSS, NSC, LIC, UTI, Mutual fund, real estate, art and antiques.

Risk Definition: Types- systematic-market risk, interest rate risk, purchasing power risk, unsystematic risk- Business risk, financial risk. Measurement of risk

#### Unit-2: Valuation of Securities Bond return and Valuation, Sock return and Valuation

Unit-3:Analysis of Securities Fundamental Analysis- Economic analysis, industry analysis, company analysis, Technical analysis, Efficient market theory. Random walk theory, Weak form of EMH. Semi strong form and strong forms of EMH. Market inefficiencies.

Unit-4: Selection / Construction of Securities by applying theories Markowitz Model, Constructing an Optimal portfolio using, Sharpe s Single Index Model, Capital Market Theory: Efficient Frontier, CML, SML, Capital Asset Pricing Model, Arbitrage Pricing Theory.

Unit-5 Revision of Portfolio: Meaning of portfolio revision. Need of portfolio revision. Portfolio revision strategies. Portfolio revision practices. Constraints in portfolio revision

#### RECOMMENDED BOOKS

1. Kevin Security Analysis and Portfolio Management -PHI

2. Jack Clark Francis - Management of Invest, McGraw Hill
3. Security Analysis and Portfolio Management-Avadhani-HPH
4. Shape Alexander Ballen - Investment, Eastern Economy Ed
5. Jordan and Fisher - Security Analysis and Portfolio Management, Prentice-Hall

## M.COM(F&C) SEMESTER-III

### CE-309(C)

#### Services Marketing (SM)

##### OBJECTIVES

Mark: 30+70=100

The objective of this paper is to get the students conceptually clarified and getting them being acquainted with applications of the marketing concepts and strategies to services.

##### Course Input

UNIT I Introduction to Services: Meaning, definition, features and classification of services, Products Vs. Services; Economic development, Growth of Services; Services Marketing Elements; Services Marketing Triangle, Factors Stimulating the transformation of service economy.

UNIT II Services Marketing Research; Services Marketing Planning: Market Segmentation, Targeting and Positioning; Customer Expectations and perception; Managing Demand of Services; service Encounter Management; Strategic Services Marketing and Service Competitive Advantage (SCA).

UNIT III Services Marketing Strategies: Gap Model and Service Quality Management; Service Product Planning, Blue printing and Interactive Marketing; pricing of Services; Promotion of Services; Placement of Services; Internal and External Marketing.

UNIT IV Customer Relationship Management: Managing People, process. and Physical Evidence; Building Customers Relationship. Services Recovery and Managing Customer Waiting lines and Reservation.

UNIT V Marketing of Services in India : Financial Services, Tourism Services ,EducationServices ,Professional Services, Health services and I.T. & Communication services.

##### SYLLABUS-MFC 20

##### References:

1. Lovelock, Co, "Services Marketing", Pearson Education Inc, New Delhi.
2. Zethimal, Vo A., and Bitner, M.J. Services marketing Tatamac Graw Hill, New Delhi.
3. Shajahan, S., "Services Marketing Himalayan Publishing House, New Delhi,
4. Rao, R, "Services Marketing pearson Education Inc, New Delhi.

##### SYLLABUS-MFC 20

5. Jha, S. M., "Services Marketing", Himalayan Publishing House, New Delhi.
6. Shanker, Ravi., "Services Marketing", Excel Book, New Delhi.



7. Apte, G., "Services Marketing", Oxford Publication, New Delhi.
8. Dyché, Jill, "The CRM Hand Book", Pearson Education Inc, New Delhi.
9. Mukharjee, Kaushik., "Customer Relationship Management", PHI Publication, New Delhi.
10. Balaji, B., "Services Marketing & Management", S. Chand & Company Ltd, New Delhi.
11. Mohamed, H.P., "Customer Relationship Management", Vikas Publishing House. New Delhi.
12. Avbdhani "Marketing of Financial Services", Himalayan Publishing House, New Delhi.
13. Jha, S.M., "Social Marketing", Himalayan Publishing House, New Delhi.

# M.COM (F&C) SEMESTER-IV

## HC-401

### Strategic Financial Management (SFM)

#### Objective

Mark:30+70=100

The objective of the course is to examine role of the finance managers in the management of Strategic financial position of the firm. The strategic choices in investment and financing which enhance the share holder's value which have been inducted in the course.

#### Course Input.

UNIT I Introduction: Concept of Strategic Financial Management: Types of Financing and Investment Strategy, Strategy component, Inter-relation between strategic choices, Strategic financial planning Process, Types of strategic Financial Plans, Forecasting Financial Positions

UNIT II Management of Long Term Growth: Expansion strategy, Divestment strategy, Determinants of success in the Growth Strategy, Impact of inorganic growth on corporate stake holders, financing the long term growth.

UNIT III Management of Global Finance: Domestic Financial Management Vs. International Financial Management, Capital Account Convertibility, International Financial Market, International Investment Decisions, Role of International Financing Institutions. Risk Associated with International Financing and Investment operations.

UNIT IV Innovations in Financial Instruments: Sources of innovation, Characteristics and pricing of common stock and bonds. Valuation of Financial Securities, Hybrid Securities.

UNIT V Emerging Area in Strategic Financial Management: Corporate Risk Management, Corporate Governance, Managing Private Equity and Venture Capital, Management of Financial Distress.

#### References:

1. Joseph. P. Ogden, Frank. C. Jen and Philip. F.O. Conner: Advance Corporate Finance: Policies and strategies, Pearson Education
2. E.J. Melaney: "Business Finance: Theory and Practice", Pearson Education.
- 3 Arnold G.C. Corporate Financial Management, Financial Times Pitmom Publishing.
4. Atrill P : Financial Management for Non-specialists, Prentice Hall
5. Brealy, R. A and Myers, S: The Principle of Corporate Finance, McGraw Hill International.
6. Cooper, Kaplani and E: Mastering Finance, Financial Times.
7. Lery. H and Samet, : M: Principles of Financial management, Prentice Hall
8. Lery. H and Sarnet, M: Capital Investment and Financing Decisions, Prentice Hall International
9. Lumby, S: Investment Appraisal and Financing Decisions, Chapman and Hall

**M.COM(F&C) SEMESTER-IV**

**HC-402**

**DISSERTATION & VIVA VOCE**

Course Outcomes

Mark: FINAL PROJECT AND VIVA VOICE 100

After going through this paper, students will be able to:

1. Plan and carry out a critical evaluation of a chosen area of research that is pertinent to the environment and society.
2. Systematically identify relevant theory and concepts, relate these to appropriate methodologies and evidence.
3. Appropriately apply qualitative and/or quantitative evaluation processes to original data.
4. Understand and apply ethical standards of conduct in data collection and resource valuation.
5. Communicate research concepts and contexts clearly and effectively, both in writing and orally.

## M.COM (F&C) SEMESTER-IV

AC-401

### Women and Society

MARKS 50 (15+35)

#### Course Outcomes

1. After going through this paper, students will be able to: Students will familiarize with the women lead environmental movements and women's participation in the climate resilience natural resources management.
2. Students will acquire knowledge on the differential impact of climate change disasters.
3. Students will be familiar with the role of technology and how has ICT brought about a change in on women's everyday lives and livelihoods.
4. It will enhance students' critical thinking in the use and management of technology indifferent productive sectors across different category of women.
5. Students will gain an insight into the women and law from rights and equality of opportunity in the access to justice as well as the nuances involved in it.
6. Students will entrust with the duties of framing reports, conducting research and development activities and solving the issues of injustice imparted to the public.

Unit - I: Women and Environment Eco-feminism perspective and gender framework: carbon footprint, GHE & Climate Change Reclaiming women's environmental rights - Neem patent victory, living democracy and CHIPKO Movement; Narmada Bachao Aandolan India and International Environmental Policies: Agenda 21 of Rio Conference, COP 21 and 23; Joint Forest Management Act. Impact of disaster risks and vulnerability: 1999 Super Cyclone in Odisha, Tsunami in Tamil Nadu.

Unit II: Women and Technology Gender and technology an introduction: Women professionals and entrepreneurs in Technology Impact, Programs and policy measures: International, National and State Levels on the technology transformation and cybercrimes in India Women in the production and service technologies: Case study of agricultural mechanization, sexuality, reproduction, education, media, ICT, bio-technology, social media and digital divides.

Unit -III: Women and Law Status of women in pre & post-Independence era; CEDAW; Women and Indian Constitution; Women and Law relating to Marriage; National Commission for Women and Criminal Offences: Rape, Adultery, Outraging the Modesty of women; Female Foeticide; Immoral Trafficking of women; Indecent Representation of Women; Protective Labour Legislation; Equal Remuneration Act; Maternity Benefit Act.; Employee's State Insurance Act. Women and Matrimonial Offences: Sex Inequality and Inheritance Right, Women and Guardianship of Children, Law relating to Maintenance, Women and divorce Laws, Women and Miscellaneous law; Women and Dowry Prohibition; Sexual Harassment at Workplace; Women

and Domestic Violence TransactionMode Lecture, Seminar, tutoring, dialogue, peer group discussion, mobile teaching, self-learning, collaborative learning, cooperative learning

#### RECOMMENDED BOOKS:

##### Women and Environment

1. Agarwal, B. (1992). The gender and environment debate: lessons from India. *Feminist studies*, 18(1), 119-158. Enarson, Elaine. and PG Dhar, Chakrabarti. (2009). *Women, Gender and Disaster* edited by Sage Publications, India.
2. Ramachandra, Guha. (2006). *How Much Should a Person Consume? Thinking through the Environment*, Permanent Black, New Delhi.
3. Krishna, Sumi. (2009). *Genderscapes, Revisioning Natural Resource Management*, Zubaan, New Delhi.
4. Uzma, Parveen. (2009). *Women and Environmental Management*, Women Press, New Delhi. Shiva, Vandana. (2005). *Globalization's New Wars: Seed, Water and Lifeforms*. Women. Unlimited, New Delhi.

##### Women and Technology

1. Wadhwa, Vivek. and Chideya, Farai. (2014). *Innovating Women: The Changing Face of Technology* "Where are all the women?". Diversion Books, ISBN-10:1626814228
2. Leyba, Cara Alwill. (2015). *Girl Code: Unlocking the Secrets to Success, Sanity, and Happiness for the Female Entrepreneur*. Penguin Group
3. Sobel, Dava. (2017). *The Glass Universe: How the Ladies of the Harvard Observatory Took Measure of the Stars*. A New York Times Book Review
4. Wachter, Sara. (2017). *Technically Wrong - Sexist Apps, Biased Algorithms, and Other Threats of Toxic Tech: Why Digital Products Are Designed to Fail You*. ISBN.978-0393634631
5. Chakravarti, Uma. (2000) *State, Market and Freedom of Expression: Women and Electronic Media*.

##### Women and Law

1. Rao, Mamta. (2018). *Law relating to Women & Children*. EBS Explorer. Edition: 4th Edition 2018, Reprinted 2022
2. Agnes, Flavia., Chandra, Sudhir & Basu, Monmayee. (Eds.) (2016). *Women and Law in India*. Oxford University Press. ISBN:9780199467211; 780 pages

3. Anju, Bindra. (2009). Women and Human Rights. New Delhi: Manglam Publishers.
4. Karna, G.N. (2000), Disability Rights Movement: Conceptual Framework and its Implications for India, Disabilities and Impairments, Vol. 14, NO.1.
5. Susan C, Mapp. (2008). Human Rights and social Justice in a Global Perspective. New York:Oxford University Press.
6. Panda, Prativa. (2021) third Edition. Women and criminal Law. The Law House, Cuttack
7. Paras, Diwan. (2001). Family Law. Allahabad Law Agency.

## **M.COM(F&C) SEMESTER-IV**

**AC-402**

### **Disaster Management**

**MARKS: 50 (15+35)**

#### **Course Outcomes**

After going through this paper, students will be able to:

1. Have a detailed insight into the basics of understanding disasters, including their causes and effects, with practical examples.
2. Understand the concepts of risk and vulnerability; disaster management Strategic Development for Vulnerability Reduction.
3. Get a brief understanding of the components of disaster preparedness and response preparedness, comprising disaster preparedness, concept and nature, disaster preparedness plan, prediction, early warnings, and disaster safety measures, and the roles of information, education, communication, and training in disaster mitigation.

UNIT I: Understanding Disasters: Introduction to Disaster, Different Types of Disaster:

A) Natural Disaster: such as Flood, Cyclone, Earthquakes, Landslides, etc. B) Man-made Disaster: such as Fire, Industrial Pollution, Nuclear Disaster, Biological Disasters, Accidents (Air, Sea, Rail & Road), Structural failures (Building and Bridge), War & Terrorism etc. Causes, effects and practical examples for all disasters.

UNIT II: Risk and Vulnerability Analysis: Understanding the Concepts and definitions of Hazard, Vulnerability, Risk and Capacity Disaster and Development, and disaster management, Risk analysis, Risk Reduction, Vulnerability analysis, and Strategic Development for Vulnerability Reduction.

UNIT III: Disaster Preparedness and Response Preparedness: Disaster Preparedness: Concept and Nature, Disaster Preparedness Plan, Prediction, Early Warnings and Safety Measures of Disaster, and Role of Information, Education, Communication, and Training in mitigation of Disaster.

#### **RECOMMENDED BOOKS:**

1. Subramaniam, R., Disasters Management, Vikas Publishing House
2. Dhawan, Natural Disasters and Management, Sri Padmavathi Publications
3. Dhawan, Disaster Management And Preparedness, Cocoblu Retail.

## **M.COM(F&C) SEMESTER-IV**

### **HC-404**

#### Commodity market and futures (CMF)

Objective

Mark:30+70=100

The objective of the course is to acquaint the students with the concepts of commodities, futures and markets.

Course Input

UNIT I Commodity Market: Concepts, Characteristics, Types of commodity markets in India, Organized, unorganized and regulated markets, Commodity Exchange and the types of commodities traded in India.

UNIT II Commodity Futures: concepts, spot and future transactions, Origin of forward contracts, characteristics & requirement of futures markets, types of exchanges and futures, margin & players, Contract innovation and success.

UNIT III Futures Market & Prices: Contract Innovation, Electronic future trading, Basis and Spread, Model of Futures Prices, Arbitrage and cost of carry models, Future prices and expectations, Futures prices and risk aversion.

UNIT IV Agricultural, Metallurgical and other future' contracts using futures markets: Price discovery, Speculation and hedging, commodities with seasonal production and consumption stability.

UNIT V Regulation of Futures Markets: Regulatory instruments in .India, Issue in regulation, FMC, NCDE, MCX & other exchanges.

References:

1. Stanton, Fundamentals of Marketing, Tata McGraw Hill
2. Kotler P, Marketing Management, PHI
3. Robert W. Kolb, Future Markets, PHI
4. Lexington, Mas D.S. Heota & Co.: Speculatra, Hedging & Commodity Price Forecasting
5. Pring M.J.: Hand book of Commodity and Futures, McGraw Hill
6. P. Ritehken, Option: Theory, Strategy and Application Foresman and Co.
7. S. Telser, Chicago Board of trade: returns to speculators, CBOT
8. L. Venkatramanan, The Theory' of Futures Trading-Asian Publishing' House.
9. J. Williams, the Economic Functions of Futures Market, Cambridge University Press.
10. Kleinman G., Commodity Futures and Options, Taxman
11. Kolb R, Option: An Introduction, Miami, Kolb Publishers.
12. Hull, Options, Futures and Other Derivatives, PHI.



## **M.COM(F&C) SEMESTER-IV**

**HC-405**

### **Corporate Governance and Business Ethics (CGBE)**

OBJECTIVE

Mark:30+70=100

The objective of the paper is to provide a theoretical understanding of the issues involved in corporate governance and business ethics from the perspective of a company manager engaged in welfare of the stakeholders.

Course Input

UNIT I Corporate Governance (CG): Meaning, Historical Perspective, Issues in CG, Theoretical basis of CG, CG Mechanism, CG Systems, Good CG.

UNIT II Landmarks in the Emergence of CG: CG Committees, World Bank on CG, OECD Principles, Sarbanes, Oxley Act, 2002, Indian Committees and Guidelines, CII initiatives.

UNIT III Agents & Institutions in CG: Rights' & Privileges of Shareholders Investors Problems &

Protection, CG; & other Stakeholders, Role of Regulators & Government.

UNIT IV Business ethics: Importance & Need for Business Ethics, Unethical Behavior & Issues, Corporate Governance Ethics, Ethics in Global Business,

UNIT V Ethics and CSR: Importance & Scope of CSR, Social Responsibility & Indian Corporations,

Environmental Concerns, Ethics in the Business Decisions.

References:

1. Fernando A. C., Corporate governance, Pearson Education
2. Hartman L. P, Business Ethics, Tata McGraw-Hill
3. Agalgatti B.H. & Krishna., Business Ethics, Niraj Publication
4. Prasad Corporate Governance , PHI.
5. Valesqueze, Business Ethis, PHI
6. Das, Corporate Governance in India, PHI

## **M.COM(F&C) SEMESTER-IV**

**CE-406**

### **Retailing and Brand Management (RBM)**

Objective

Mark: 30+70=100

The objective of this course is to facilitate understanding of the conceptual aspects of Retail Management Supply Chain Management and Brand Management.

Course Input

UNIT I Introduction to Retailing: Meaning, Importance, Recent trends, Retail Management Decision Process, Types, and Opportunities.

UNIT II Retailing Management Decision: Retail Market Segmentation, Retail Customer Buying behavior; Retail Marketing Strategy; Retail Locations and Site selection.

UNIT III Strategic Retail Marketing: Product and Merchandise Management, Pricing Strategies, Retailing Promotion; Store Layout and Management; Servicing Retail Customers.

UNIT IV Supply Chain Management: Fundamentals of SCM; Demand Management, Operation Management; Logistic Management, Procure Management, information and Technology; Performance Measurement and Control.

UNIT V Brand Management: Meaning and Importance, types, Brand Planning; Brand Positioning; Brand Equity.

Reference:

1. Burman, Barry, Evans, J. E., Retail Management pearson Education, New Delhi.
2. Levy, Michael, Weitz, a, Barton, "Retail Management", Tata-McGraw Hill, New Delhi.
3. Pradhan, Swapna, "Retail Management", Tata-McGraw Hill, Delhi.
4. Gilbert, D, Retail Management, Pearson Education, New Delhi.
5. Bajaj, C., Tal Rajnish Srivastava, Nidhi., "Retail Management", Tata McGraw Hill New Delhi.
6. Taylor, David A "Supply Chain Management", Pearson Education, New Delhi.
7. Altekar R.V, "Supply Chain Management", PHI Publishing House, New Delhi.
8. Hand field, RT, Nicholas, E.L., "Supply Chain Redesign", Pearson Education New Delhi.
9. Ogden, J.R, integrated Retail Management", Biztantra Publication.
10. Chunawalla, S.A. Brand Management", Himalayan Publishing House New Delhi.
11. Henry, D, "Brand Management", Himalayan Publishing House, New Delhi.
12. Ramesh Kumar S, "Marketing and Branding", Pearson.

## **M.COM(F&C) SEMESTER-IV**

**CE-407**

### **Entrepreneurship & Small Business Management (ESBM)**

Objective

Mark: 20+80=100

The Objective of the present course is to sensitize the student about the role of SME sector in the economic development of the country. The present course also includes discussion on various functions of small scale units including tools and techniques of project preparation and appraisal.

Course Input

UNIT I SME Enterprise Evolution & function : Definition of SSI unit and SSI units Entrepreneur Scope and Objective of SSI Units, Advantages & short comings of Small industries, small Industry and economic development, Developing Entrepreneurial skill.

UNIT II Project Management: Project and Project Management, Project Identification, Project Formulation, Project Selection, Project Implementation, Techno-Economic feasibility analysis, Social cost benefit analysis Project Report.

UNIT-III Small Industry Support System : Needs and importance of support system NSIC, SIDO, SSIB, SISI, DIC, SIDBI Commercial Banks Venture Capital, Lease Financing.

UNIT IV Management Process in Small Business and Legal Frame Work: Planning Process organizing leading and motivating Management of Time. The Factories Act the Employees, Provident Fund Act Industrial Dispute and payment of wages Act, workmen's Compensation Act.

UNIT V Global Competition: Global Competitiveness, strategic for SSIs. Sickness in small scale industries-Symptom, Reason and Remedies; Future Growth, Potential for SSIs.

Reference

1. Dollinger, "Entrepreneurship-Strategies and Resources", Pearson Education, Delhi.
2. Khamka, S.S. "Entrepreneurship Development" S. Chand & Co.
3. Cantillon, Richard "Entrepreneurship and Economic development " The Free Press New Work.
4. Gupta C.B. and Khamka S.S. Entrepreneurship and Small Business Management S Chand & Sons, Delhi.
5. Gupta C.B. & Srivinish N.P. Entrepreneurship Development and Management Himalaya Publishing House.
6. Deshpande M.U. Dynamics of Entrepreneurial Development and Management Himalaya Publishing House.
7. Deshpande M.U. Entrepreneurship of Small Scale Industries Deep & Deep Publication New Delhi.
8. Sharma R.A. Entrepreneurial Change in Indian History Stalling Published, New Delhi.