

SEMESTER IV

Course Title: RESEARCH METHODOLOGY& PUBLICATION

Course Code: 23MCM401

L	T	P	C.U.
3	1	0	4

Course Outcomes (COs): After the completion of this course, students will be able to:

CO1: Describe and discuss the key terminology, concepts tools and techniques used in business statistical analysis.

CO2: Compute and interpret the results of Bivariate and Multivariate Regression and Correlation Analysis, for forecasting and also perform ANOVA and F-test

CO3: Analyze numerical descriptions of data, measures of center tendency, measures of dispersion and skewness.

CO4: Identify the characteristics of different discrete and continuous distributions.

CO5: Recognize, describe, and calculate the measures of the center of data: mean, median, and mode

Unit – 1:

Introduction: Concept of Research and Its Application in Various Functions of Management; Types of Research; Types of Business Problems Encountered by the Researcher; Problems and Precautions to the Researchers; Steps Involved in Research Process; Research Design and its methods, Collection of Data.

Unit – 2:

Concept of Sample, Sample Size and Sampling Procedure, Various Types of Sampling Techniques, Types of Data: Secondary and Primary, Various Methods of Collection and Data, Preparation of Questionnaire and Schedule, Types of Questions, Check Questions, Precautions in Preparation of Questionnaire and Collection of Data.

Unit – 3:

Measurement and Scaling; Nominal, Ordinal, Ratio/Interval scale; Single item vs Multiple Item scale, Comparative vs Non-Comparative scales, Measurement Error, Criteria for Good Measurement, Questionnaire Design, Data Processing: Classification and Tabulation of Data, Testing the hypotheses

Unit – 4:

Analysis of Data: Coding, Editing and Tabulation of Data, Various Kinds of Charts and Diagrams Used in Data Analysis: Bar and Pie Diagrams and their Significance, Use of SPSS in Data Analysis, Application and Analysis of Variance (ANOVA). Measurement and Central Tendency, Measure of Dispersion and their Advantages.

Unit – 5:

Report Preparation: Types and Layout of Research Report, Precautions in Preparing the Research Report. Bibliography and Annexure in the Report: Their Significance, Drawing Conclusions, Suggestions and Recommendations to the Concerned Persons.

Suggested Readings:

1. Cooper, D. R., 2005, Business Research Method , Tata Mcgraw Hill, New Delhi.
2. Kothari C.R., 2009, Research Methodology, Himalaya Publication, Bombay.
3. SuchdevaJ.K., 2010, Business Research Methodology, Himalaya Publication, Bombay.
4. Anderson, 2009, Quantitative Methods in Business. Thomson Learning, Bombay.

Course Title: ECONOMICS OF GLOBAL TRADE AND FINANCE
Course Code:23MCM402

L	T	P	C.U.
3	1	0	4

Course Outcomes (COs): After the completion of this course, students will be able to:-

- CO1: Demonstrate an understanding of the reasons behind the rapid increase in global trade and its differential implications for standards of living internationally.
- CO2: Use economic models and principles, including trade models, to analyse the impacts of changes in commercial policies, trade and non-tariff barriers, and taxes and subsidies.
- CO3: Analyse sector- and industry-specific implications for an economy of changes in the international trading system.
- CO4: Use international finance theories and models to explain the evolution of global capital markets and policy issues.
- CO5: Analyse the operations of global capital markets and their implications for domestic trade oriented businesses with respect to production, investment

Unit – 1:

Introduction of International Trade: Types of Trade, Free Trade vs Protection: Barriers to Trade - Tariff & Non-tariff barriers; Export Promotion in India, Problems of India's Export sector, India's Foreign Trade Policies.

Unit – 2:

Theories of International Trade: Absolute Advantage, Comparative Advantage and Opportunity Costs, Heckscher-Ohlin Theory of Trade; Factor Price equalization; New approaches to trade theory: The Product Cycle Theory, Technology Gap Theory.

Unit – 3:

Regional Integration: North- North, South- South and North-South. EU, ASEAN, NAFTA, SAARC, BIMSTEC, RCEP, BRICS, Brexit and India, USA-China Trade War, Look East policy, India-Central Asia Trade relation.

Unit – 4:

World Trade: Recent World trade Scenario, Recent changes in Foreign trade policy, Trade agreements – Bilateral and Multilateral Trade Agreements. GATT &UNCTAD, WTO. India's Balance of Trade and Balance of Payments: Concept, Problems, Reasons for disequilibrium and Corrective Measures.

Unit – 5:

International Financial Markets and International Financial Institutions - International capital markets, Government sector, International Money Market, International Equity market, International Bond market, Derivatives market, World Bank, IMF, IFC, IDA and ADB.

Suggested Readings:

1. Bhagwati, J. N. (1998). International Trade: Selected Readings. London: McMillan University Press.
2. Francis, C.(2008), International Economics, McGraw-Hill Education.
3. James C. and Robert, M. (2004). International Economics, John Wiley & Sons. Inc.
4. Mikic, M. (1998). International Trade. London: Macmillan Press

Course Title: RESEARCH PROJECT REPORT AND COMPREHENSIVE VIVA**Course Code: 23MCM403**

Course Outcomes: After the completion of this course, students will be able to:-

L	T	P	C.U.
0	2	4	4

- CO1: Demonstrate a deep understanding of the chosen research topic and its relevance to the field of study.
- CO2: Apply research methodologies, data collection techniques, and data analysis methods appropriate for the research project.
- CO3: Analyze and interpret research findings, drawing meaningful conclusions and recommendations based on the results.
- CO4: Demonstrate effective written communication skills by preparing a comprehensive and well-structured research project report that presents the research problem, objectives, methodology, analysis, and conclusions.
- CO5: Participate in a comprehensive viva voce examination, where the student defends the research project, answers questions, and provides justifications for the research methodology, findings, and conclusions. The viva voce also assesses the student's ability to articulate ideas and engage in scholarly discussions related to the research topic.

Research Project Report:

The Research Project Report requires students to select a research topic within their field of specialization and carry out an in-depth investigation. The report typically follows a structured format and includes an introduction, literature review, research methodology, data analysis, findings, conclusions, and recommendations. Students are expected to demonstrate their research skills by collecting and analyzing data, drawing meaningful insights, and providing actionable recommendations. The report should adhere to academic standards, including proper referencing and citation.

Course Components:

1. Research Project Proposal: Students will develop a research proposal outlining the research problem, objectives, methodology, and expected outcomes of the research project.
2. Research Project Execution: Students will conduct the research project, following the approved research proposal and employing appropriate research methodologies and techniques.
3. Research Project Report: Students will prepare a detailed research project report that includes an introduction, literature review, methodology, analysis, findings, conclusions, and recommendations.
4. Comprehensive Viva Voce Examination: Students will participate in an oral examination (viva voce) where they will present and defend their research project findings before a panel of faculty members.

Assessment Methods:

1. Research Project Proposal Evaluation: The research proposal will be assessed based on its clarity, coherence, and alignment with the research objectives.
2. Research Project Report Evaluation: The research project report will be assessed based on its content, organization, analysis, conclusions, and adherence to academic standards.

Comprehensive Viva Voce Examination: The viva voce examination will assess the student's ability to articulate and defend their research project, respond to questions, and engage in scholarly discussions related to the research topic.

Specialization- Group A- Finance & Accounting

Course Title: FINANCIAL DERIVATIVES

Course Code: 23MCMF404

L	T	P	C.U.
3	1	0	4

Course Outcomes: After completion of the course, the student will be able to -

CO1: Demonstrate a comprehensive understanding of various financial derivatives, including futures, options, swaps, and their characteristics, mechanics, and applications.

CO2: Apply pricing models and valuation techniques to determine the fair value of financial derivatives, such as options and futures contracts, considering factors such as underlying assets, time to expiration, volatility, and interest rates.

CO3: Develop effective trading strategies using financial derivatives for hedging, speculation, and arbitrage. Analyze and assess the risks associated with derivative positions and design risk management strategies to mitigate potential losses.

CO4: Critically analyze and evaluate the use of derivative instruments in various financial contexts. Assess the suitability and effectiveness of derivative strategies in achieving specific financial goals and objectives.

CO5: Understand the regulatory environment governing financial derivatives and demonstrate awareness of the legal and ethical considerations associated with derivative trading. Comply with relevant regulations and ethical guidelines in derivative market activities.

Unit 1: Introduction to Financial Derivatives

- Overview of financial derivatives
- Types of derivatives (e.g., futures, options, swaps)
- Basic terminology and concepts
- Market participants and their roles

Unit 2: Futures Contracts

- Characteristics and mechanics of futures contracts
- Pricing and valuation of futures contracts
- Trading strategies using futures contracts
- Hedging and speculation with futures contracts

Unit 3: Options Contracts

- Characteristics and mechanics of options contracts
- Option pricing models (e.g., Black-Scholes model)
- Trading strategies using options contracts
- Option strategies for hedging and speculation

Unit 4: Swaps and Other Derivative Instruments

- Swaps: types and applications (e.g., interest rate swaps, currency swaps)
- Forward contracts and their features
- Other derivative instruments (e.g., forwards, caps, floors)

Unit 5: Risk Management and Regulation

- Risk management with financial derivatives
- Role of financial derivatives in hedging and mitigating risk
- Regulatory frameworks and guidelines for derivatives trading
- Ethical considerations and challenges in derivative markets

Suggested Readings -

1. Kwok, Y. K. (2008). Mathematical models of financial derivatives. Springer.
2. Hirs, A., & Neftci, S. N. (2013). An introduction to the mathematics of financial derivatives. Academic press.
3. Chance, D. M., & Brooks, R. (2015). Introduction to derivatives and risk management. Cengage Learning.
4. Rebonato, R. (2012). Modern pricing of interest-rate derivatives. In Modern Pricing of Interest-Rate Derivatives. Princeton University Press.
5. Bingham, N. H., & Kiesel, R. (2013). Risk-neutral valuation: Pricing and hedging of financial derivatives. Springer Science & Business Media.
6. Neftci, S. N. (2008). Principles of financial engineering. Academic Press.

Course Title: INTERNATIONAL FINANCIAL MANAGEMENT**Course Code: 23MCMF405**

Course Outcomes (COs): After the completion of this course, students will be able to:-

L	T	P	C.U.
3	1	0	4

CO1:Explore the international integration of financial markets and analyze implications for financial managers.

CO2: Identify derivative instruments and strategies used by multinational corporations to hedge financial risks.

CO3: Apply critical thinking skills in identifying and evaluating international financial issues and information.

CO4:Use analytical skills to identify and analyze material factors that are involved in business problems.

CO5:Use information technology as a tool to do essential business tasks.

Course Contents:**Unit – 1:**

Introduction: Meaning, Nature, Scope, Growth, Importance of International Finance; International Finance vs Domestic Finance, Risk in international finance, International Monetary System, European Monterrey System; International Business Transactions; Balance of Payments (BOP).

Unit – 2:

International Financing & Investment Decisions: Long term and short term sources of finance in International financing, Cost of capital for international financing, Capital Budgeting for multinational corporations; International management of cash, accounts receivables and inventory management.

Unit – 3:

Foreign Exchange Market: Introduction, Structure, Functions, Participants, Trading and turnover; Major foreign exchange markets - spot, forward, futures, options and swaps; Quotations of exchange rates, spot and forward quote, cross rates; Nominal, real and effective exchange rates; Determination of exchange rate in spot and forward market – International Parity theories; Currency arbitrage, Covered and Uncovered interest rate arbitrage; Forward market hedging.

Unit – 4:

International Portfolio Investment : Benefits of international portfolio investment, spreading risk through International Diversification, international capital asset pricing, Withholding Taxes duties and tariffs; Tax havens.

Unit – 5:

International Financial Markets and International Financial Institutions :Overview of the International Financial Market; Multilateral Developmental Banks; International Banking; International Financial Market Instruments.

Suggested Readings:

1. Apte,P.G.: International Financial Management, Tata McGraw Hill Education.
2. Siddaiah, T.: International Financial Management, Pearson Publications.
3. Dekaert, G.,Hodrick, R.G.: International Financial Management, PHI.
4. Sharan, V.: International Financial Management, Prentice Hall of India Pvt. Ltd., New Delhi
5. Avadhani, V.A.: International Finance: Theory and Practice, Himalaya Publishing House, Mumbai.

Course Title: FINANCIAL REPORTING**Course Code: 23MCMF406****Course Outcomes:** After completion of the course, the student will be able to -

L	T	P	C.U.
3	1	0	4

CO1: Knowledge of Financial Reporting Standards and Frameworks: Understand and apply the fundamental concepts, principles, and frameworks of financial reporting, including the conceptual framework, IFRS, and GAAP.

CO2: Financial Statements Preparation and Analysis: Demonstrate the ability to prepare and analyze financial statements in accordance with relevant accounting standards. Interpret and evaluate the information presented in financial statements for decision-making purposes.

CO3: Consolidated Financial Statements: Understand and apply the principles and techniques of consolidating financial statements for groups of companies. Analyze and interpret consolidated financial statements.

CO4: Accounting for Business Combinations and Restructuring: Apply the appropriate accounting methods for business combinations and corporate restructuring. Understand the implications of these transactions on financial reporting.

CO5: Accounting for Financial Instruments and Leases: Understand and apply the accounting principles and measurement techniques for financial instruments and leases. Assess the impact of financial instruments and leases on financial reporting.

Unit 1: Introduction to Financial Reporting and Frameworks

- Overview of financial reporting
- Conceptual framework for financial reporting
- International Financial Reporting Standards (IFRS) and Generally Accepted Accounting Principles (GAAP)
- Role of financial reporting in decision-making

Unit 2: Financial Statements Preparation and Presentation

- Preparation and presentation of financial statements (e.g., balance sheet, income statement, cash flow statement, statement of changes in equity)
- Disclosure requirements and notes to financial statements
- Accounting policies and estimates
- Interpretation and analysis of financial statements

Unit 3: Consolidated Financial Statements

- Consolidation concepts and methods
- Preparation and presentation of consolidated financial statements
- Non-controlling interests and goodwill
- Intercompany transactions and eliminations

Unit 4: Accounting for Business Combinations and Corporate Restructuring

- Business combinations and merger accounting
- Purchase method and pooling of interests method
- Accounting for goodwill and intangible assets
- Accounting for corporate restructuring (e.g., spin-offs, divestitures)

Unit 5: Accounting for Financial Instruments and Leases

- Accounting for financial instruments (e.g., derivatives, bonds, equity instruments)
- Fair value measurement and impairment
- Accounting for leases (e.g., operating leases, finance leases)

Suggested Readings -

1. Subramanyam, K. R. (2014). Financial statement analysis. Khôngnghàxuấtbản.
2. Graham, J. R., Harvey, C. R., & Rajgopal, S. (2005). The economic implications of corporate financial reporting. *Journal of accounting and economics*, 40(1-3), 3-73.
3. Chen, F., Hope, O. K., Li, Q., & Wang, X. (2011). Financial reporting quality and investment efficiency of private firms in emerging markets. *The accounting review*, 86(4), 1255-1288.
4. Biddle, G. C., Hilary, G., & Verdi, R. S. (2009). How does financial reporting quality relate to investment efficiency?. *Journal of accounting and economics*, 48(2-3), 112-131.
5. Palepu, K. G., Healy, P. M., Wright, S., Bradbury, M., & Coulton, J. (2020). Business analysis and valuation: Using financial statements. Cengage AU.

Specialization – Group B – Marketing & Human Resource Management

Course Title: CONSUMER BEHAVIOR & CUSTOMER LOYALTY

Course Code: 23MCMM404

L	T	P	C.U.
3	1	0	4

Course Outcomes: After completing this course, students should have developed a clear understanding of :-

CO1: Demonstrate a comprehensive understanding of consumer behavior theories and concepts, including the factors influencing consumer decision making.

CO2: Analyze the role of perception in consumer behavior and evaluate the consumer decision-making process. Understand the impact of consumer attitudes and involvement on decision making.

CO3: Identify and assess consumer needs, motivations, and personality traits. Understand the influence of self-concept and brand image on consumer behavior.

CO4: Apply market segmentation and targeting techniques to identify and reach specific consumer segments. Understand the importance of positioning and customer relationship management in targeting strategies.

CO5: Understand the significance of customer loyalty, customer satisfaction, and relationship marketing. Develop strategies for building and maintaining customer loyalty.

Course Content –

Unit 1: Introduction to Consumer Behavior

- Overview of consumer behavior
- Factors influencing consumer behavior (psychological, social, cultural, and situational factors)
- Consumer decision-making process
- Consumer behavior research methods

Unit 2: Perception and Consumer Decision Making

- Perception and its role in consumer behavior
- Information processing and consumer decision making
- Consumer attitudes and attitude formation
- Consumer involvement and decision-making styles

Unit 3: Consumer Motivation and Personality

- Consumer needs and motivations

- Maslow's hierarchy of needs and other motivational theories
- Personality traits and their influence on consumer behavior
- Self-concept and brand image

Unit 4: Consumer Segmentation and Targeting

- Market segmentation and targeting strategies
- Psychographic and behavioral segmentation
- Target market selection and positioning
- Customer relationship management (CRM)

Unit 5: Customer Loyalty and Relationship Marketing

- Customer loyalty and its importance
- Factors influencing customer loyalty
- Customer satisfaction and its measurement
- Strategies for building and maintaining customer loyalty

Suggested Reading -

1. Assael, H. (2005). Consumer Behavior A Strategic Approach (2005 Indian. Dreamtech Press.
2. Griffin, J. (2005). Customer loyalty. Jakarta: Erlangga.
3. Khan, M. A. (2007). Consumer behaviour and advertising management. New Age International.
4. Hoyer, W. D., MacInnis, D. J., & Pieters, R. (2012). Consumer behavior. Cengage learning.

Course Title: AGRICULTURE & RURAL MARKETING

Course Code: 23MCMM405

L	T	P	C.U.
3	1	0	4

Course Outcomes: After completing this course, students should have developed a clear understanding of :-

CO1: Develop a comprehensive understanding of agriculture and rural marketing concepts.

CO2: Analyze the marketing aspects of agricultural products, including product classification, and promotion techniques specific to the agricultural sector.

CO3: Understand the concepts of agribusiness and supply chain management in the context of agriculture and rural marketing.

CO4: Analyze the behavior and buying patterns of rural consumers. Apply market research techniques to gain insights into rural markets and make informed marketing decisions.

CO5: Develop effective marketing strategies for rural markets and rural development initiatives. Understand the role of government policies in supporting rural marketing activities.

Unit 1: Introduction to Agriculture and Rural Marketing

- Overview of agriculture and rural marketing
- Importance and characteristics of agricultural and rural markets
- Market environment and trends in the agricultural sector
- Role of marketing in agricultural development

Unit 2: Agricultural Product Marketing

- Agricultural product classification and characteristics
- Market structure and channels for agricultural products
- Pricing strategies for agricultural products
- Product promotion and branding in the agricultural sector

Unit 3: Agribusiness and Supply Chain Management

- Agribusiness concepts and models
- Value chain analysis in agriculture
- Logistics and distribution management in rural markets
- Quality management and certifications in agribusiness

Unit 4: Rural Consumer Behavior and Market Research

- Characteristics of rural consumers

- Factors influencing rural consumer behavior
- Market research techniques for rural markets
- Understanding rural buying patterns and decision making

Unit 5: Marketing Strategies for Rural Development

- Designing marketing strategies for rural markets
- Promotional strategies for rural products and services
- Developing sustainable rural marketing initiatives
- Government policies and support for rural marketing

Suggested Reading –

1. Kotler, P. (2012). *Kotler on marketing*. Simon and Schuster.
2. Kotler, P., Keller, K. L., Ang, S. H., Tan, C. T., & Leong, S. M. (2018). *Marketing management: an Asian perspective*. London: Pearson.
3. Dibb, S., Simkin, L., Pride, W. M., & Ferrell, O. C. (2005). *Marketing: Concepts and strategies* (p. 850). Houghton Mifflin.
4. Subba Reddy, S. and P. Raghu Ram 2000. *Agricultural Finance and Management*, Oxford & IBH, New Delhi.
5. W.F. Lee. M.D. Boehlje, A.G. Nelson and W.G. Murray, (1998), *Agricultural Finance*, Kalyani Publishers, New Delhi.
1. S Subba Reddy (1996), *Agricultural Finance and Management* Paperback, Vijay Nicole.

Course Title: INDUSTRIAL RELATION & CONFLICT MANAGEMENT
Course Code: 23MCMM406

L	T	P	C.U.
3	1	0	4

Course Outcomes (COs): After the completion of this course, students will be able to:-

CO1: Describe the basic structural framework of industrial relations.

CO2: Summarize the key perspectives of industrial relations regarding the interpretation of conflict and power imbalance between employers and employees.

CO3: Apply the concept of industrial relations and the system in which it operates.

CO4: Acquire a solid theoretical, practical and ethical perspective on many aspects of industrial relations.

CO5: Acquire an in-depth knowledge on the characteristics and problems of industrial relations.

Course Contents:

Unit – 1:

Concept of Industrial Relations; Organization of IR in India; Trade Union: Meaning and Functions, Types and Structures of Trade Unions, Problems; Trade Union Act, 1926 – Salient Features.

Unit – 2:

Industrial Relations Perspectives: Conflict model Vs. Collaboration model; Globalization and the emerging socio-economic scenario and their impact on Industrial Relations; I.R and the State; Role of state, Legal Framework of Industrial Relations.

Unit – 3:

Industrial Relation Law: Trade Unions Act-1928; Industrial Disputes Act-1947; Industrial Employment Act-1946; Industrial Discipline; Industrial Conflicts: Nature, Manifestation; Industrial disputes- Nature, Causes of Disputes, Dispute Settlement Machinery; Strikes and Lockouts; Lay-off and Retrenchment.

Unit – 4:

Conflict: Definition, Nature, Types, Perspective, interpersonal conflict and intrapersonal conflict, Work place conflicts, Conflict dealing approaches, Strategies & Resolution, Win-win approach, Grievance redressal, investigation, arbitration, adjudication and litigation.

Unit – 5:

Skills and Techniques for Conflict Management - Lobby, Persuasion, Dialogue, consultation, Trust building, defusing anger, anger management, building rapport, empathetic listening, one-on-one conversation, recognizing different issues and viewpoints, transparent and empathetic communication, sharing of information and position, conflict analysis and joint costing.

Suggested Readings

1. Ghosh, Payali, & Nandan, Shefali (2017). Industrial relations and Labor Laws. New Delhi: McGrawhill Education Pvt. Ltd.
2. Memoria&Memoria (2010). Dynamics of Industrial Relations (6 ed.). New Delhi: Himalaya Publishing House
3. Srinivasta, S.C. (2012). Industrial relations and Labor Laws (6 ed.). New Delhi: Vikas Publishing House Pvt. Ltd.