

## SEMESTER VII

**Course Title: MANAGERIAL ECONOMICS**

**Course Code: C010701T**

**Max. Marks: 25+75=100**

L	T	P	C.U.
3	1	0	4

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

CO1: To understand the concepts of cost, nature of production and its relationship to business operations.

CO2: To apply marginal analysis to the “firm” under different market conditions.

CO3: To analyze the demand and supply conditions and assess the position of a firm.

CO4: Understanding the economic goals of the firms and optimal decision making.

CO5: To integrate the concept of price and output decisions of firms under various market structure.

### **Course Contents:**

#### **Unit – 1:**

Overview of Managerial Economics: Nature, Scope of Managerial Economics; Significance & Role of Managerial Economics; Objective of the Firm: Profit & wealth Maximization, Scarcity and Choice; Applications of Economic theory in Managerial Decision Making.

#### **Unit – 2:**

Consumer Theory: Choice under Uncertainty, Characteristics of Indifference Curve & Consumer's Equilibrium; Determinants of Demand, Demand Theories and Applications, Elasticity concepts and applications - Demand Estimation and Forecasting.

#### **Unit – 3:**

Production and Cost: Production function, Concept of production, isoquants ridge lines, Iso-cost lines, Expansion path and multi product firm, Cobb-Douglas; Cost function: Classification of Costs, incremental cost, its relevance in decision making, Short run and Long run cost functions.

#### **Unit – 4:**

Pricing and Market Structures: Perfect Competition, Monopoly and Discrimination, Monopolistic Competition, Oligopoly, Risk and Uncertainties in Managerial Decision Making: Decision Criteria and Applications, Managerial Theories of Firm: Sales Maximization.

#### **Unit – 5:**

Factor Pricing: Basic Principles - Impact under different market conditions. Market Failures and Applications of Welfare Economics: Conflicts of Efficiency and Equity - Correction of External Diseconomies through Government Policies.

### **Suggested Reading –**

1. Zamagni, S., & Fletcher, A. (1987). Microeconomic theory: an introduction. Basil Blackwell.
2. Koutsoyannis, M. (2015). Modern Microeconomics, Macmillan India Ltd.
3. Kreps, D. M. (1990). A course in microeconomic theory. Princeton university press.
4. Salvatore, D., (2016). Managerial Economics in a Global Economy, Harcourt Collins Publications

**Course Title: ADVANCE FINANCIAL ACCOUNTING****Course Code: C010702T****Max. Marks: 25+75=100**

L	T	P	C.U.
3	1	0	4

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

- CO1. Determine appropriate accounting method required under various share ownership scenarios.
  - CO2. Determine Goodwill and prepare a consolidated balance sheet at the date of acquisition for business combinations.
  - CO3. Translate the financial statements of a foreign subsidiary using the appropriate method.
  - CO4. Prepare consolidated financial statements.
  - CO5. Prepare journal entries to record foreign currency transactions including hedges.
- Differentiate between not-for-profit and for profit accounting.

**Course Contents:****Unit – 1:**

Introduction, Meaning of Accountancy, book-keeping and Accounting, Accounting Process, Objectives for accounting, Differences between book-keeping and accounting Users of accounting information, Limitations of Accounting, Basic terminologies. Generally Accepted Accounting Principles (GAAP), Concepts & Postulates; Need for accounting theory; interpretational and decision usefulness theories.

**Unit – 2:**

Accounting standards – its meaning, problems of standard setting and setting procedures for Indian and International accounting standards. Scope & functions of Accounting Standard Boards. Overview of different Accounting Standards. International Financial reporting standards issued by the IASB; the structure of IFRS; Process of IFRS standard setting; Problems in understanding and application of IFRS; IFRS adoption or convergence in different countries, relative view of Ind-AS, IFRSs and IASs

**Unit – 3:**

Inflation Accounting: Statement of the Problem, Methods of Inflation Accounting, Practical Difficulties in Inflation Accounting and Merits and Demerits. Financial Analysis: Re-classification of Balance Sheet and Profit and Loss Account items; Ratio Analysis, Comparative & Common Size Balance Sheet.

**Unit – 4:**

Specific issues in corporate reporting: Concepts and objectives of financial reporting; international financial reporting qualities; true blood report and stamp report – objectives; segment reporting and interim reporting – needs and problems, social reporting harmonization in reporting - need, problem and measures.

**Unit – 5:**

Contemporary issues in accounting: Human Resource Accounting - its meaning, need and methods; conceptual framework of Balance Scorecard, Economic value added, Cost benefit analysis, Social, Environmental, Intellectual capital, Forensic accounting and reporting etc.

**Suggested Reading –**

1. Maheshwari, S.N. (2016). Advanced Accounting- Vol. II, Vikas Publishing Housing, New Delhi.
2. Jain S.P. and Narang K. L., (2018). Advanced Accountancy Vol. II, Kalyani Publishers, New Delhi
3. Gupta. R. L (2016). Advanced Financial Accounting, S. Chand and Co. New Delhi.

**Title: MARKETING MANAGEMENT****Course Code: C010703T****Max. Marks: 25+75=100**

L	T	P	C.U.
3	1	0	4

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

- CO1: Develop understanding of basics of marketing, and its significant concepts.
- CO2: Acquaint with new marketing trends and the marketing environment.
- CO3: Identify how the firms marketing strategy, marketing mix evolve and adapt to match consumer behavior and perceptions of the product
- CO4: Apply the knowledge, concepts, tools necessary to understand challenges and issues of marketing in a growing international and global context
- CO5: Critically analyze social, technological, political, legal and economic forces that affect business performance

**Unit – 1:**

Marketing Management: Introduction, Functions, Importance, Orientations, Process, Marketing Mix (7P's), Marketing Planning, Implementation and Control; Marketing Environment: Introduction, Environmental Scanning and techniques.

**Unit – 2:**

Consumer buying behavior: Introduction, Characteristics, Types, Buying Motives, Buyer Behaviour Models, Business Buyer Behaviour: Introduction, Characteristics of Business Markets, Differences between Consumer and Business Buyer Behaviour, Factors that Influence Business Buyers, Steps in Business Buying Process

**Unit – 3:**

Segmentation, Targeting and Positioning: Introduction, Concept, Benefits, Requisites, Process of Market Segmentation, Targeting, Market Positioning, Product Management: Decisions, Development and Lifecycle Strategies: Introduction, Levels of Products, Classification of Products, Product Hierarchy, Product Line Strategies, Product Mix Strategies, Packaging and Labeling, New Product Development, Product Life Cycle.

**Unit – 4:**

Marketing-Information Systems (MIS): Introduction, Characteristics of MIS, Benefits, Types, Components, Marketing Research; Product Management - Brand and Branding Strategy: Introduction, Brand and Branding, Advantages and disadvantages of branding, Brand Equity, Brand Positioning, Brand Name Selection, Brand Development, Pricing – Objectives and Strategies.

**Unit – 5:**

Distribution Management: Introduction, Need for Marketing Channels, Decisions Involved in Setting up the Channel, Channel Management Strategies, Introduction to Logistics Management, Introduction to Retailing, Whole selling.

**Suggested Reading –**

1. KotlarPhilip(1967), Marketing Management, Prentice Hall.
2. Stanton, Etzel, Walker(1994), Fundamentals of Marketing, Tata-McGraw Hill.
3. SaxenaRajan(2005), Marketing Management, Tata-McGraw Hill.
4. McCarthy, E.J(1960)., Basic Marketing: A managerial approach.
5. Ramaswamy and NamaKumari(2013), Marketing Management, Tata-McGraw Hill.

**Course Title: QUANTITATIVE TECHNIQUES**

**Course Code: C010704T**

**Max. Marks: 25+75=100**

L	T	P	C.U.
3	1	0	4

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

- CO1: Explain the use of data collection and statistics as tools to reach reasonable conclusions.
- CO2: Recognize, examine and interpret the basic principles of describing and presenting data.
- CO3: Students will create quantitative models to solve real world problems in appropriate contexts.
- CO4: Examine, analyze and compare various sampling distributions for both discrete and continuous random variables.
- CO5: Perform hypothesis testing using statistical methods and compute confidence intervals.

**Unit – 1:**

Statistics: Introduction, Types of Data, Method of collection and tabulation of data, Importance in Business & Management Decision Making, Descriptive and Inferential Statistic. Measures of central tendency- Arithmetic mean, geometric mean and harmonic mean, Median, Mode.

**Unit – 2:**

Measures of Dispersion- Absolute and relative measures, Range, Quartile deviation, mean deviation, standard deviation and their coefficients, absolute and relative measure of dispersion

**Unit – 3:**

Correlation Analysis: Introduction, importance of correlation analysis, Multiple and partial correlation, measure of correlation- Karl Pearson's coefficient of correlation, Spearman's coefficient of rank correlation.

**Unit – 4:**

Parametric & Non Parametric Tests: Meaning and Characteristics of Parametric and Non-Parametric Tests, Difference Between Large and Small Sample Tests of Significance; Significance Tests in Large & Small Sample.

Tests: Students t-Distribution, F-test, Analysis of Variance, Chi square Test, Wilcoxon Matched Pairs Test - Assumptions, Conditions and Applications.

**Unit – 5:**

Theory of Probability: Meaning of Probability, Approaches to the calculation of probability. calculation of event probabilities(Simple Problems). Conditional Probability; Bernoulli and Bayes' Theorem; Binomial, Poisson and Normal Distributions-their Characteristics and Applications.

**Suggested Readings:**

1. Gupta, S.P., (2015) Statistical Method, Sultan Chand, New Delhi.
2. Gupta, S. C., (2014), Fundamental of Statistics, Himalaya Publishing House, Mumbai.
3. Kapoor, V. K. (2016), Statistics, Sultan Chand, New Delhi.
4. Das, N. G., (2015), Statistical method, 1st ed ,McGraw hill, New Delhi.
5. Arwal, B. L. (2014), Basic Statistics, New Age International, New Delhi.

**Course Title: ORGANIZATION BEHAVIOUR (ELECTIVE)****Course Code: C010705T****Max. Marks: 25+75=100**

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 the applicability of the concept of organizational behavior to understand the behavior of people in the organization.
- CO2: Demonstrate the applicability of analyzing the complexities associated with management of individual behavior in the organization.
- CO3: Analyze the complexities associated with management of the group behavior in the organization.
- CO4: Ability to handle employee issues and evaluate the new trends in HRM.
- CO5: The students will be able to understand the organizational culture, strategies and managing human resource of an organization.

**Unit – 1:**

Organization Behavior: Introduction, Concept and OB in global context; Individual in organization: personality, attitudes, values, perception and learning; Groups in organization, foundations of group behavior; informal and formal group, creativity, group decision making, group dynamics, power and politics, organizational conflicts and resolution, organizational culture.

**Unit – 2:**

Personality: Meaning & Definition, Determinants of Personality, Personality Traits. Perception: Meaning & Definition, Perceptual process, Importance of Perception in OB. Motivation: Nature & Importance, Herzberg's Two Factor theory, Maslow's Need Hierarchy theory, Alderfer's ERG theory.

**Unit – 3:**

Introduction: Importance of Human Resource (HR) in an organization; meaning of Human Resource Management (HRM); evolution of the concept of HRM; objectives and functions of HRM; models in HRM; emerging challenges in HRM; HR accounting and HR audit.

**Unit – 4:**

Acquiring Human Resource: Human Resource Planning (HRP); Job Design and Job Analysis; Recruitment and Selection; basic concept of Socialization, Orientation and Placement. Development and Evaluation: Basic concept of Training and Development.

**Unit – 5:**

Performance Management: Concept, Performance Appraisal methods, barriers to effective Performance Appraisal. Compensation: Compensation management – concept, process of Compensation Management; Job Evaluation; Incentives and Benefits – meaning and types.

**Suggested Readings:**

1. Lathan's, F. (2010), Organizational behavior, McGraw-Hill, New York.
2. Robbins, S. P., (2015), Organizational Behavior, Prentice hall. New Delhi.
3. Mishra, M. N., (2014) Organisational Behaviour, Vikas Publishing House, New Delhi.
4. Aswathappa, K., (2015), Organisational Behaviour, Himalaya Publishing.

**Course Title: RESEARCH PROJECT (75% Marks in First Six Semester) Elective**

**Course Code: C010706R**

**Max. Marks: 100(P)**

L	T	P	C.U.
3	1	0	4

**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.

## SEMESTER VIII

L	T	P	C.U.
3	1	0	4

**Course Title: MACRO ECONOMICS**

**Course Code: C010801T**

**Max. Marks: 25+75=100**

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

- CO1: Integrate theoretical knowledge with quantitative and qualitative evidence in order to explain past economic events and to formulate predictions on future ones.
- CO2: Identify the basic features of alternative representations of human behaviour in economics
- CO3: Describe the main macroeconomic theories of short term fluctuations and long term growth in the economy.
- CO4: Evaluate the consequences of basic macroeconomic policy options under differing economic conditions within a business cycle.
- CO5: Discuss the major economic theories of income and output, and to analyse the economic implications of alternative policies.

### Course Contents:

#### Unit – 1:

Classical Theory of Output and Employment – The Classical Postulates; Say's Law of Market, Full Employment – Demand for and Supply of Labour; Labour Supply and Money Wages; Unemployment and Wage Rigidity.

#### Unit – 2:

Keynesian Theory of Income Determination: Concepts and Functions; Two sector, Three sector and four sector Models of Income Determination; Investment Multiplier; Balanced Budget Multiplier; Keynesian Theory of Money and Interest; Basic two sector IS-LM Model.

#### Unit – 3:

Theories of Investment: IS-LM model with Govt. Sector; IS-LM Model with Foreign Sector; Keynesian Theory of Investment Decisions, The Accelerator Theory of Investment; Lags in Investment, Jorgenson's Neo-Classical Theory of Investment; Theory of Rational Expectations; The Supply-Side Economics.

#### Unit – 4:

Inflation and Unemployment: Meaning, causes, effects and control of Inflation; Theories of Inflation; Inflation and the rate of unemployment – Phillips curve hypothesis; Anti-Inflation Policies – Monetary and Fiscal Policies; Business Cycles – concept, types and phases; Keynes, Hawtrey, Hicks Models.

#### Unit – 5:

National Income: Basic Concepts, Measurement of National Income and Difficulties; Domestic and National Product and their Components, National income at factor cost and at Market Prices, Real and nominal GNP; National Income and Welfare, Social Accounting and its significance, System of National Accounts; Measurement of national Income in India.

### Suggested Readings:

1. Mankiw, N. G. (2011): Macroeconomics, 6<sup>th</sup> edition, New York, Worth publishers
2. Fuller, Neil (2008): Principles of macroeconomics, Delhi, Overseas Press
3. Froyen, R. T. (2012): Macroeconomics: theories and policies. (8<sup>th</sup> edition), New Delhi, Pearson Education.
4. Blanchard, O. (2012): Macroeconomics. (4<sup>th</sup> edition), New Delhi, Pearson Education
5. Acemoglu, D. (2016): *Macroeconomics*, New Delhi, Pearson education India.

**Course Title: AUDITING& ASSURANCE SERVICES****Course Code:C010802T****Max. Marks: 25+75=100**

L	T	P	C.U.
3	1	0	4

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

CO1: Apply and demonstrate the accounting knowledge and skills in auditing.

CO2: To solve problems relating to partnership and Business combinations.

CO3: Apply Critical Thinking Skills by solving problems requiring quantitative and/or qualitative analysis of finance and auditing.

CO4: Handle vouching of cash and credit transactions, verification of Assets and liabilities.

CO5: Exhibit and be able to discuss understanding of ethics and social responsibility

**Unit 1:**

Meaning and objectives of auditing, Types of audit, Internal audit, Audit process, Audit program, Audit and books, working papers and evidence, Consideration for commencing an audit, Routine checking and Test checking, Internal check system and Internal control, Audit procedures, Philosophy of Audit, Extended Meaning of Audit.

**Unit 2:**

Auditing as a Social Science, Social Object of Audit, Audit Evidences--Introduction, Sources, Relevance and Reliability, Sufficiency and Appropriateness, Methods of Obtaining Audit Evidences. Standards on Auditing: Definition, Scope, Objectives & Significance, Procedure of Issuing Standards, Structure of the Standards Issued by the AASB, Role of IAASB. Auditor's Report: Essentials of Good Report, Elements of Auditor's Report, Types of Auditor's Reports Unqualified Report and Modified Report-Qualified Report, Adverse Report.

**Unit 3:**

Audit Reports and Certificates for Special Purposes, Auditor's Report under the Companies Act, 2013, the Companies (Auditor's Report) Order, 2016 (CARO), Auditor's Independence - Meaning and Different Issues. Internal Control System and Risk Assessment: Elements of Internal Control System-Internal Check and Internal Audit, Evaluation of Internal Control System-Narrative Record, Internal Control Checklist, Internal Control Questionnaire, Tests of Internal Control, Relationship between Internal Auditor and Statutory Auditor, Professional Skepticism, Concept of Audit Risk-Application of Concept of Materiality- Relationship between Audit Risk and Materiality.

**Unit 4:**

Special Audit: (a) Cost Audit-Objectives, Benefits, Qualification, Disqualification and Appointment of Cost Auditor; (b) Management Audit- Objectives, Benefits, Appointment of Management Auditor; (c) Green (Environmental) Audit: -Concept, Objectives, Current Practice in India; (d) Secretarial Audit-Objectives, Benefits, Qualification and Appointment of Secretarial Auditor.

**Unit 5:**

Audit in Computerized Environment: Objectives and Scope of Audit in CIS (Computerized Information System), Approaches to Electronic Data Processing (EDP) Auditing-Auditing Around the Computer, Auditing Through the Computer, Audit Trail, Computer Assisted Audit Techniques(CAATs).Government Audit: Concept of Government Audit, Comptroller and Auditor General(CAG) - Duties and Powers, Expenditure Audit and Audit of Receipts, Constitutional Role of CAG, Audit of Local Bodies and Not-for-Profit Organizations, Objectives, Audit Programme.

**Suggested Readings –**

1. Jha, A. (2015), Auditing, Taxmann Publications Pvt. Ltd.
2. TondonB.N., (2016). Principles of Auditing, S. Chand and Co., New Delhi.
3. Sharma T.R., (2017) Principles of Auditing, SahityaBhawan, Agra.
4. Gupta Kamal, (2016). Contemporary Auditing, Tata McGraw Hill, New Delhi.
5. Kumar, R., and Sharma, V. (2016), Auditing: Principles.



L	T	P	C.U.
3	1	0	4

**Course Title: HUMAN RESOURCE MANAGEMENT**

**Course Code: C010803T**

**Max. Marks: 25+75=100**

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

CO1: Develop understanding of the Organizational Human Resource Management system.

CO2: Understand the basic principles underlying the human resource management and which helps business/management.

CO3: Aware of the role, functions and functioning of human resource department of the organizations.

CO4: Apply critical thinking and problem solving skills to resolve human resource related issues in any business/non-business.

CO5: Design and formulate various HRM processes such as Recruitment, Selection, Training, Development, Performance appraisals and Reward Systems, Compensation Plans and Ethical Behaviour.

#### **Unit – 1:**

Introduction: Meaning, Scope, Objective, Need and Importance of Human Resource Management; Human Resource Planning: Assessing Human requirements, Human resource forecasting, Work-land analysis, Job analysis, Job description and Job specification.

#### **Unit – 2:**

Recruitment: Meaning and definition, importance, sources of recruitment, factors governing recruitment; Selection: Meaning and definition, Organization for selection, Selection process Barriers to effective selection, New methods of selection, Outsourcing.

#### **Unit – 3:**

Rewards and Incentives: financial and non-financial incentives, Grievance procedure, Conflict; Performance appraisal: Ranking, rating scales, critical incident method, MBO as a method of appraisal, Criteria for promotions and job enrichment, Job Evaluation.

#### **Unit – 4:**

Training & development: Concept, Importance, Identifying training needs, Training Methods, Designing the training programmes, Evaluation of training program; Personnel Audit; International HRM: Meaning, Stages of internationalization, International HR Practices, Recruitments, Selection, Placement, Training, Remuneration etc.

#### **Unit – 5:**

Human Resource Development: Concept, Objectives, Significance, Difference between HRM&HRD, Performance Appraisal, Job Evaluation, Employee Engagement, Employee Retention strategies; Counseling; Quality of Work-life; Work-life Balance; Strategies for Managing Workforce Diversity.

#### **Suggested Readings:**

1. Decenzo and Robbins, Human Resource Management, Wiley, 2017
2. Dessler, Human Resource Management, Pearson Education Limited, 2017
3. Mamoria C.B. and Mamoria S. Personnel Management, Himalaya Publishing Company, 2017.

## Course Title: COST & MANAGEMENT ACCOUNTING

Course Code: C010804T

Max. Marks: 25+75=100

L	T	P	C.U.
3	1	0	4

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

CO1: Preparing accounts & statements in accordance with appropriate standards.

CO2: Preparing cost accounting information for planning and control and for the evaluation of finance & its requirements.

CO3: Equip with the knowledge of cost accounting process and preparation of final accounts.

CO4: Ability to identify and analyze cost accounting problems and opportunities in real life situations.

CO5: Develop decision making skills to the students in the cost & accounting analysis context

### Unit – 1:

Introduction to Cost & Management Accounting: Meaning, Definition of Cost & Management Accounting. Comparison of Financial Accounting, Management Accounting and Cost Accounting; Role of Cost in decision making. Reconciliation of Cost and Financial Accounting; Types of cost, cost concepts, Elements of cost - Materials, Labour and overheads and their Allocation and Apportionment; Methods of Costing; Cost Sheet: Elements, types of cost-sheet, preparation of cost sheet.

### Unit – 2:

Unit Costing: Meaning, uses of it. Practical Problems along with problems helping in decision making or forecasting. Computation of Tender Price; Tender Costing, and Process Costing. Practical problems on Abnormal and Normal losses and theoretical aspects of Joint and By- products.

### Unit – 3:

Marginal Costing: Marginal Costing versus Absorption Costing, Cost -Volume-Profit Analysis and P/V Ratio Analysis and their implications, Concept and uses of Contribution & Breakeven Point and their analysis for various types of decision-making like single product pricing, multi product pricing, replacement, sales etc.

### Unit – 4:

Differential Costing and Incremental Costing: Concept, uses and applications, Methods of calculation of these costs and their role in management decision making like sales, replacement, buying etc.

Standard Costing: Concept of standard costs, establishing various cost standards, calculation of Material Variance, Labour Variance and Overhead Variance, and its applications and implications.

### Unit – 5:

Neo Concepts for Decision Making: Activity Based Costing, Value Chain Analysis, Target Costing & Life Cycle Costing.

Responsibility Accounting & Transfer Pricing: Concept and various approaches to Responsibility Accounting, concept of investment center, cost center, profit center and responsibility center and its managerial implications.

### Suggested Readings:

1. LaUawahar, Cost Accounting, Tata McGraw Hill.
2. Mittal D.K. /MittalLuv, Cost Accounting, ,Galgotia Publishing Company.
3. Agrawal ML &Gupta KL, Cost Accounting, SahityaBhawan Publications.
4. KishorM. Ravi, Cost & Management Accounting, Taxman Publications..
5. Arora MN, Cost Accounting, Himalaya Publishing House.

**Course Title: INTERNATIONAL BUSINESS (ELECTIVE)****Course Code: C010805T****Max. Marks: 25+75=100**

L	T	P	C.U.
3	1	0	4

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

- CO1: Integrate concept in international business concepts with functioning of global trade.
- CO2: Analyse the principle of international business and strategies adopted by firms to expand globally.
- CO3: Apply the current business phenomenon and to evaluate the global business environment in terms of economic, social and legal aspects.
- CO4: Explain the concepts in international business with respect to foreign trade/international business
- CO5: To identify and interpret relevant international financial documents, and evaluate financial strategies that support an organization's integrative trade initiatives.

**Unit – 1:**

International Business: Concept, Importance, Composition, Difference with Domestic Business, Trends in International Business, Change in Compositional significance of Trade and Foreign Direct Investment (FDI) under Globalization – their Significance. Market Entry Strategy: Entry objectives; scale of entry; timing of entry; entry modes, trading, contractual and investment modes.

**Unit – 2:**

Regional Economic Integration & International Economic Institutions Global Strategic Management: Concept of Global Strategic Management; Theory of Global Competitiveness Alignment- Mapping competitiveness shifts; Porter's Diamond Model of Competitive Advantage; the 10-P Model of Global Strategic Management.

**Unit – 3:**

The Foreign Exchange Market: Meaning, Functions, Structure, Quotations - Direct and Indirect quotes, Demand and Supply of Foreign Exchange, Exchange Rate – Changes and its impact, Different Exchange Rate Regimes and their Mechanisms, Currency War in the context of Devaluation of home currency

**Unit – 4:**

Risk Management: Spot Covering and Forward Covering, Speculation in Spot and Forward Markets, Concepts of Forward Premium and Discount. Balance of Payments: Definition, Composition, Identity and Equilibrium, The Strategy and Organization of International Business: Strategy in international business-motivation and pressures in internationalization.

**Unit – 5:**

The global firm as a value chain, Internationalization strategies; organization of international business - structure, control systems, and culture. Global Business Operations: Global manufacturing; Global marketing management; Global human resource management; managing global projects.

**Suggested Readings –**

1. Cherunilam, F, (2012) International Business. Finance India, 13(3), 985-986.
2. Chacholiades, M. (1984). The pure theory of international trade. Transaction Publishers
3. Dunning, J. H. (2012). International production and the multinational Enterprise (RLE international business). Routledge.
4. Wild, J. J., Wild, K. L., & Han, J. C. (2003). International business (p. 342). Upper Saddle River, NJ: Prentice Hall.
5. Verbeke, A. (2013). International business strategy. Cambridge University Press.

**Course Title: RESEARCH PROJECT (75% Marks in First Six Semester) Elective**

**Course Code: C010806R**

**Max. Marks: 100(P)**

L	T	P	C.U.
3	1	0	4

**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:**

5. Research Project Proposal: Students will develop a research proposal outlining the research problem, objectives, methodology, and expected outcomes of the research project.
6. Research Project Execution: Students will conduct the research project, following the approved research proposal and employing appropriate research methodologies and techniques.
7. Research Project Report: Students will prepare a detailed research project report that includes an introduction, literature review, methodology, analysis, findings, conclusions, and recommendations.
8. 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:**

3. Research Project Proposal Evaluation: The research proposal will be assessed based on its clarity, coherence, and alignment with the research objectives.
  4. 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.

## SEMESTER IX

**Course Title: HUMAN VALUES & PROFESSIONAL ETHICS**

**Course Code: C010901T**

**Max. Marks: 25+75=100**

L	T	P	C.U.
3	1	0	4

### About the Course:

This course (Human Values and Professional Ethics) on “MulyaPravah” creates a new paradigm towards a just and equitable world for all. It draws upon the innate space of universal values within people (individuals and communities) to plan and implement strategic change and generate measurable results. It develops the capacity of individuals, groups, and communities to look within them to source their inner potential and universal values to ensure that their actions enable justice and equity for all. It strengthens them to envision new patterns and leverages systemic and cultural change and economic and social transformation, through equitable actions.

### Unit 1: Introduction to Indian Ethos

- ✓ Meaning of ethos and cultural essence of India
- ✓ Scriptures as the base of the Indian Knowledge System (IKS)
- ✓ Integrating the two methodologies: interiorization process for self-exploration, and exterior scientific pursuit for the prosperity of world
- ✓ The Law of Karma and Nishkama Karma (The Law of action and selfless action)
- ✓ Practical : Five hours of Yoga practice per week, Ethics through Music and Indian Poetry, Community Engagement

### Unit 2: Human Values and Ethics

- ✓ Knowing the Self and the universal values that we stand for. This is self enquiry & self discovery
- ✓ Background conversations and deep listening, recognizing the assumptions that we make, the biases we have, and the implications for ethical action.
- ✓ Self-identity: distinguishing and embracing oneself (and others) four profiles (inner potential, social, professional, personality)
- ✓ Distinguish ideology, perspectives beliefs from embodying values.
- ✓ Practical : Self discovery, self enquiry and Mindfulness , Yama & Niyama of Ashthang Yoga

### Unit 3: Constitutional Values and Global Citizenship

- ✓ Values embedded in the Preamble of the Indian ConstitutionIntegration of Human
- ✓ Rights and duties
- ✓ Directive principles and responsibilities as citizens of India
- ✓ Sensibility and responsibilities towards global environment, Loksangraha and
- ✓ VasudhaivaKutumbakam.
- ✓ Practical : Debates and Theatre on diversity and plurality, research on similarities and differences in the ethos of different countries .

### Unit 4: Values and Skills for Youth

- ✓ Designing to make a difference through strategies using the Conscious Full Spectrum
- ✓ Response model
- ✓ Listening for commitment behind complaints to transform contentious arguments and
- ✓ Create a space for listening and change.
- ✓ Distinguishing judgement from discernment
- ✓ Being assertive and confident (assertiveness incorporates self-confidence)
- ✓ Practical : Development of concentration among students through music, fine arts, mathematics, sports, yoga and mindfulness

#### Unit 5: Integrated Personality and Well-being

- ✓ The three gunas (qualities of sattva—purity and harmony, rajas —activity and passion,
- ✓ tamas —darkness and chaos), the four antah-karanas (inner instruments), and
- ✓ panchkosha (five sheaths).
- ✓ Stress management: meditated personality and agitated personality.
- ✓ Oneness, non-duality, and equanimity
- ✓ Physical, mental, social, and spiritual well-being
- ✓ Practical : Talks on importance of the Ayurvedic concept of well being and nutrition,
- ✓ sports activities.

#### Suggested Readings:

1. Hitopadesh , ChaukhambaPrakashan, Varanasi.
2. NitiShatak, ChaukhambaPrakashan, Varanasi
3. Lama, D. 1999. Ethics for the New Millennium. New York: Riverhead
4. Goleman, D. 2008. What Makes a Leader? Boston: Harvard Business School Press.
5. Gardner, H. 2006. Five Minds for the Future. Boston: Harvard Business School Press.
6. Gandhi, Mohandas Karamchand. 1971. Pathway to God compiled by MS Deshpande
7. Books: Lama, D. 2012. Beyond Religion: Ethics for a Whole World. India: Harper Collins.
8. Kashyap, Subhash C. 2019 .Constitution of India. A handbook for students. New Delhi: National
9. Book Trust.
10. Blanchard, Kenneth and Peale, Norman Vincent. 1988. The Power of Ethical Management. New York: William Morrow and Company, Inc.
11. Mahadevan, B., Bhat, V.R. and Nagendra, P.R.N. 2022. Introduction to Indian Knowledge System.
12. Delhi: PHI.
13. Sharma, M. 2017. Radical Transformational Leadership: Strategic Action for Change Agents. Berkeley,
14. US: North Atlantic Books.
15. Shrimad Bhagavad-Gita (Part of the Mahabharata). 1994. Gorakhpur: Gita Press.SwamiHarshananda. 2000. The Birds' Eye View of the Vedas. Bangalore: Ramakrishna Math.
16. Rodriguez, S. and Juvva, S. 2018. Embodying Universal Values and Ethical Leadership in
17. Higher Education: Creating Change Agents for Social Transformation.
18. B. Chatterjee, A. Banerji and P. Arya (Eds.). Resolution to Resolve: Sustainability Practices in Industry and Education. New Delhi: Bloomsbury [ISBN: 978-938-74-7168-9].
19. Swami Prabhavananda and Isherwood, Christopher. 2003. Yoga Sutras; MaharshiPatanjali.
20. Translation and Commentary. Chennai: Sri Ramakrishna Math.

**Course Title: INDIAN FINANCIAL SYSTEM**

**Course Code: C010902T**

**Max. Marks: 25+75=100**

L	T	P	C.U.
3	1	0	4

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

- CO1: Understand the role and function of the financial system in reference to the macro economy
- CO2: Demonstrate an awareness of the current structure and regulation of the Indian financial services sector.
- CO3: Evaluate and create strategies to promote financial products and services.
- CO4: Understand Indian Capital Markets and the various Market Instruments introduced by the system for investment and tax savings
- CO5: Understand the functions and working of the components and intermediaries of the financial system and how they are linked to each other.

**Unit – 1:**

Financial System : Introduction, Meaning, Characteristics, Significance, Components and Structure of Indian Financial System, Evolution of Financial System in India, Financial Markets- Functions and Significance of Primary Market, Secondary Market, Capital Market and Money Market Functions and its Instruments.

**Unit – 2:**

Financial Intermediaries and Regulatory: Introduction – Role of Financial intermediaries in capital markets; The Securities Exchange Board of India (SEBI) - Organization and Objectives; Reserve Bank of India – Organization, Management, Role & Function and Credit Control; Objectives and Functions of IDBI, SFCs, SIDCs, LIC, EXIM Bank; Mutual Funds - Features and Types.

**Unit – 3:**

Commercial Banks - Evolution, Management and Organizational setup, Assets & Liabilities, Theories of Liquidity Management, Management of Primary & Secondary Reserve, and Management of Loans.

**Unit – 4:**

Development Banks - Development Banks in India: Types, functions, growth, structure & working of Development Banks; Non-Banking Financial Companies - Importance, Scope, Characteristics, Functions, Types, Regulations, MBFCs; Regional Rural Banks - Objectives, Features, Evaluation, and Major RRBs.

**Unit – 5:**

Foreign Exchange Market: origin of the concept of foreign exchange, the difference between fixed and floating rates. Foreign exchange transactions and the derivatives instruments traded in foreign exchange market such as forwards, futures, swaps, and options.

**Suggested Readings:**

1. Avdhani, "Investment and Securities markets in India", Himalaya Publications
2. Bhole, L. M. "Financial Markets and Institutions", Tata McGraw Hill
3. Khan, M.Y. "Indian Financial System", Tata McGraw Hill
4. Srivastava R.M. "Management of Indian Financial Institution" Himalaya Publishing House

## **Elective - Group A- Finance & Accounting**

**Course Title: CORPORATE TAX PLANNING**

**Course Code: C010903T**

**Max. Marks: 25+75=100**

L	T	P	C.U.
3	1	0	4

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

- CO 1: Proficiency in corporate tax laws and regulations.
- CO 2: Ability to identify tax-saving opportunities for businesses.
- CO 3: Skill in creating tax-efficient business structures.
- CO 4: Knowledge of tax implications in corporate decision-making.
- CO 5: Application of tax planning strategies to optimize corporate tax liabilities.

### **Unit – 1:**

Tax Planning: Concept, Nature, Scope of Tax Planning; Framework for Direct Taxation in India; Tax Laws and Schemes in India; Companies residential Status; Tax Incidence; Tax Concession and incentives for corporate decision; Tax liability; Tax on distributed profits; tax planning for depreciation; carry forward and set off losses; Tax Avoidance, Tax Evasion and Tax Planning.

### **Unit – 2:**

Tax Planning Area : Tax planning with reference to setting up of a new business: Locational aspect, nature of business, form of organization. Tax planning with reference to financial management Decision -Capital structure, dividend including deemed dividend and bonus shares; Purchase of Assets out of own Funds or out of Borrowed Funds.

### **Unit – 3:**

Tax Planning in Special Situations : Tax planning with reference to specific management decisions- Make or buy; own or lease; section 43B. Tax planning with reference to employees' remuneration. Tax planning with reference to sale of scientific research assets.

### **Unit – 4:**

International Taxation - Double Taxation Avoidance Agreements (DTAA), Double Taxation Relief Agreement with Foreign Countries or Specified Territories, Countries with which no agreement exists. Transfer Pricing Issues (Including International & Domestic Transactions), Application of Generally accepted Cost Accounting Principles and Techniques for determinations of Arm's Length Price. Advanced Pricing; Agreements (APA)- Concept & Application.

### **Unit – 5:**

Goods & Services Tax Act, 2017 Overview of GST Act- Registration & Exempted Goods & Services. Meaning and Scope of Supply of Goods & Services. Time & Valuation of Supply, Types of Supply. Tax provisions related to Input Tax Credit, ISD. Tax provisions related to Job Work & E-Commerce

### **Suggested Readings :**

1. Dr. Girish Ahuja & Dr. Ravi Gupta Simplified Approach to Corporate Tax Planning & Management (Bharat Law House).
2. Singhania V K & Singhania Monica, Corporate tax planning and Business tax procedures, Taxmann publications.
3. Singhania V K & Singhania Monica, Systematic Approach to Income Tax and Central Sales Tax
4. Girish Ahuja and Ravi Gupta Corporate Tax Planning & Management Bharat Law House 2014
5. Dr. B B Lal, Direct Taxes, Konark Publications
6. Rajeev Puri and Puja Gaur, Corporate Tax Planning and Management,
7. Ready Reckoner Taxmann- Goods & Service Tax, 2017
8. TAXMANN's Basics of GST, Nitya Tax Associates, 2017



**Course Title: SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT****Course Code: C010904T****Max. Marks: 25+75=100**

L	T	P	C.U.
3	1	0	4

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

- CO 1: Profound understanding of security analysis techniques.
- CO 2: Sound knowledge of portfolio management strategies.
- CO 3: Ability to evaluate investment risks and returns.
- CO 4: Skill in constructing and optimizing investment portfolios.
- CO 5: Application of financial theories to make informed investment decisions.

**Unit – 1:**

Nature and Scope of Investment Management and Portfolio Analysis: Overview Basics of stock markets. Investment versus Speculation, Investment Alternatives and Their Evaluation, Financial Markets, Portfolio Management Process, Approaches to Investment Decision Making, Common Errors in Investment Management, and Qualities of Successful Investing. Role of Portfolio Management, Portfolio Management Practices in International markets.

**Unit – 2:**

Basic Concepts and Methods - Risk and Return –Measuring Historical Return, Measuring Historical Risk, Measuring Expected (Ex Ante) Return and Risk. Fundamental Analysis: Economic Analysis, Industry Analysis , Company Analysis Framework Technical Analysis : Basic Tenets of Technical Analysis – Dow Theory – Behavior of Stock Prices – Major Trends – Charts and Trend Lines – Resistance and support Lines – Different Patterns, Elliot Wave Theory, Efficient market theory.

**Unit – 3:**

Modern Portfolio Theory - Portfolio Theory: The Benefits of Diversification, Diversification and Portfolio Risk, Portfolio Return and Risk, Measurement of Co movements in Security Returns, Calculation of Portfolio Risk, Efficient Frontier, Optimal Portfolio. Capital Asset Pricing Model – Assumptions – Inputs Required for Applying CAPM, The Capital Market Line – Security Market Line, Pricing of Securities with CAPM. FAMA French Model, Limitations for all models.

**Unit – 4:**

Equity Valuation - Equity Valuation: Balance Sheet Techniques- Book value, Liquidation value, Replacement cost. Discounted Cash Flow Techniques: Dividend discount model, Free cash flow model. Relative Valuation Techniques: Price-earnings ratio, Pricebook value ratio, Price-sales ratio.

**Unit – 5:**

Portfolio Management - Specification of Investment Objectives and Constraints, Selection of Asset Mix, Formulation of Portfolio Strategy, Selection of Securities, Portfolio Execution, Portfolio Revision, Performance Evaluation. Latest Developments, Trends and Practice. Structure of Forward and Future Markets. Interpretation of Future and Option Price Quotations.

**Suggested Reading –**

1. Fisher & Jordon: Security Analysis and Portfolio Management
2. Jack clark Francis: Management of Investments McGraw hill.
3. Markowitz: Portfolio Selection yale University Press, yale.
4. Boltem: Security analysis and Portfolio Management.
5. Jones Tuttle, Heaton: Essentials of Modern Investments.
6. Prasannachandra, International management Tat McGraw Hill New Delhi.

Avdhani, V.A, Investment and Security Market in India, Himalaya Publishing house, 3 rd Edition.

## Elective – Group B – Marketing & Human Resource Management

**Course Title: INTERNATIONAL MARKETING**

**Course Code: C010905T**

**Max. Marks: 25+75=100**

L	T	P	C.U.
3	1	0	4

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

- CO1: Have developed an understanding of major issues related to international marketing
- CO2: Have developed skills in researching and analyzing trends in global markets and in modern marketing practice
- CO3: Be able to assess an organization's ability to enter and compete in international markets.
- CO4: Prepare an international marketing plan.
- CO5: Develop a comprehensive course of action for a business firm using formal decision making processes.

### **Unit – 1:**

International Marketing: Introduction, Scope, Challenges, Orientation, Principles, Importance, Barriers, International Marketing vs. Domestic Marketing, Factors affecting International Marketing, MNCs and TNCs, Benefits of international marketing, Driving and Restraining Forces for International Marketing.

### **Unit – 2:**

International Marketing and its Environment: Nature and Significance; complexities in international marketing; transition from domestic to transnational marketing; International market orientation- EPRG framework; International market entry strategies, International marketing environment and its impact on marketing decisions.

### **Unit – 3:**

Marketing Mix: Product Decisions – Product Mix, Branding, Packaging and Labelling; Pricing Decisions – International Environmental Influences on Pricing Decisions, Global Pricing Objectives and Strategies; Distribution Strategies – International Channel System, Channel Strategy for New Market Entry; Promotion Decisions – Promotion Strategies, Role of Export Organization in International Communication.

### **Unit – 4:**

Product and pricing decisions: Product planning for global markets, Standardization vs. Product adaptation; New product development; Management of international brands; Packaging and labeling; Provision of sales related services; Environmental influences on pricing decisions; International pricing policies and strategies.

### **Unit – 5:**

Legal and Ethical Issues in International Marketing: Introduction, Nature of International Business Disputes and Proposed Action, Legal Concepts Relating to International Business, International Dispute Settlement Machinery, ethical Consideration in International Marketing and Marketing Communications.

### **Suggested Readings:**

1. Albaum, G., & Duerr, E. (2013). International Marketing and Export Management (7th ed), New Delhi: Pearson Education
2. Cateora, Philip., Gilly, Mary C., & Graham, John. (2014). International Marketing (15 ed). New Delhi: McGraw Hill
3. Cherunilam, F. (2015). International Marketing-Text and Cases (14 ed). New Delhi: Himalaya Publishing House
4. Keegan, W. J. (2011). Global Marketing Management (7th ed), New Delhi: Pearson Education
5. Srinivasan, R. (2011). International Marketing (3rd ed.), New Delhi: PHI Learning Pvt. Ltd.

**Course Title: HUMAN RESOURCE PLANNING & DEVELOPMENT**

**Course Code: C010906T**

**Max. Marks: 25+75=100**

L	T	P	C.U.
3	1	0	4

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

CO1: Understanding Human Resource Planning: Gain a comprehensive understanding of human resource planning concepts, its significance, and the factors influencing effective planning in organizations.

CO2: Workforce Planning and Talent Acquisition: Develop skills in conducting job analysis, estimating manpower requirements, and implementing recruitment strategies to acquire talented individuals for organizational roles.

CO3: Training and Development: Acquire knowledge and practical skills in assessing training needs, designing and delivering effective training programs, and implementing career development and succession planning initiatives.

CO4: Performance Management and Appraisal: Develop an understanding of performance management systems, performance appraisal techniques, and methods for providing constructive feedback to enhance employee performance.

CO5: Employee Engagement and Retention: Gain insights into employee engagement strategies, retention management techniques, and methods for fostering employee motivation and satisfaction.

**Unit 1: Introduction to Human Resource Planning**

- Overview of human resource planning
- Importance and benefits of human resource planning
- Linkage between human resource planning and organizational strategy
- Factors influencing human resource planning

**Unit 2: Workforce Planning and Talent Acquisition**

- Job analysis and job design
- Manpower forecasting and demand estimation
- Internal and external recruitment strategies
- Selection and placement processes

**Unit 3: Training and Development**

- Training needs analysis and assessment
- Designing and delivering training programs
- Evaluation of training effectiveness
- Career development and succession planning

**Unit 4: Performance Management and Appraisal**

- Performance management systems and processes
- Setting performance standards and goals
- Performance appraisal methods and techniques
- Feedback and performance improvement

## Unit 5: Employee Engagement and Retention

- Employee engagement strategies and practices
- Retention and turnover management
- Employee motivation and rewards
- Employee satisfaction surveys and feedback mechanisms

### **Suggested Reading –**

1. Bernardin, H. J., & Russell, J. E. (2006). Human resource management (p. 736). New York: Tata McGraw-Hill.
2. Gary, D. (2011). Human resource management. Pearson Education India.
3. Stone, R. J., Cox, A., & Gavin, M. (2020). Human resource management. John Wiley & Sons.
4. DeCenzo, D. A., Robbins, S. P., & Verhulst, S. L. (2016). Fundamentals of human resource management. John Wiley & Sons.
5. Bratton, J., Gold, J., Bratton, A., & Steele, L. (2021). Human resource management. Bloomsbury Publishing.

**Course Title: SUMMER INTERNSHIP REPORT AND VIVA**

**Course Code: C010907R**

**Max. Marks: 100(P)**

L	T	P	C.U.
0	1	6	4

**Course Description:** The MBA Summer Internship Report and Viva course is designed to provide students with an opportunity to apply their knowledge and skills acquired throughout the MBA program in a real-world business setting. The course emphasizes practical learning, professional development, and reflective analysis of the internship experience. Students are required to complete an internship during the summer break and prepare a comprehensive report documenting their internship activities and outcomes. Additionally, students will participate in a viva voce examination to orally present and defend their internship findings.

**Course Objectives:**

1. Apply theoretical knowledge and skills gained in the MBA program to practical business situations.
2. Gain hands-on experience in a professional work environment and develop industry-specific skills.
3. Demonstrate effective communication, problem-solving, and critical thinking skills in the internship setting.
4. Reflect on the internship experience and identify areas for personal and professional growth.
5. Present and defend the internship report and findings in a viva voce examination.

**Course Components:**

1. Internship Placement: Students are responsible for securing an internship position with an approved organization or company during the summer break.
2. Internship Report: Students are required to prepare a comprehensive report documenting their internship activities, projects, and outcomes. The report should include an introduction, objectives, methodology, analysis, conclusions, and recommendations.
3. Viva Voce Examination: Students will participate in an oral examination (viva voce) where they will present and defend their internship findings before a panel of faculty members.

**Assessment Methods:**

- Internship Report Evaluation: The internship report will be assessed based on the quality of content, analysis, organization, and presentation.
- Viva Voce Examination: The viva voce examination will assess the student's ability to effectively communicate and defend their internship findings.

## SEMESTER X

**Course Title: RESEARCH METHODOLOGY& PUBLICATION ETHICS**

**Course Code:C011001T**

**Max. Marks: 25+75=100**

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: Analyzenumerical 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**

L	T	P	C.U.
3	1	0	4

**Course Code: C011002T**

**Max. Marks: 25+75=100**

**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: FINANCIAL DERIVATIVES**

**Course Code: C011003T**

**Max. Marks: 25+75=100**

**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. Hirsa, 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: C011004T****Max. Marks: 25+75=100**

L	T	P	C.U.
3	1	0	4

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

- 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

## Elective – Group B – Marketing & Human Resource Management

**Course Title: CONSUMER BEHAVIOR & CUSTOMER LOYALTY**

**Course Code: C011005T**

**Max. Marks: 25+75=100**

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: INDUSTRIAL RELATION & CONFLICT  
MANAGEMENT**

L	T	P	C.U.
3	1	0	4

**Course Code: C011006T**

**Max. Marks: 25+75=100**

**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 a 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.

**Course Title: RESEARCH PROJECT AND COMPREHENSIVE VIVA**

**Course Code: C011007R**

**Max. Marks: 100(P)**

L	T	P	C.U.
0	1	6	4

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

- 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