

# **HSNC University, Mumbai**

**(Established by Government of Maharashtra vide notification dated 30<sup>th</sup>  
October, 2019 under section 3(6) of Maharashtra Public Universities Act)**



## **Ordinances and Regulations**

**With Respect to**

**Choice Based Credit System (CBCS)**

**For the**

**Programmes**

**Under**

**The Faculty of Commerce & Management**

**With effect from the**

**Academic year 2020-21**



## HSNC UNIVERSITY, MUMBAI

### Board of Studies in Faculties of Commerce & Management

#### Board of Studies in Accountancy and Finance

**1.) Name of Chairperson/Co-Chairperson/Coordinator:-**

- a) Mr. M. N. JUSTIN, Chairperson Associate Professor and Head, Department of Accountancy, K.C. college, HSNC University, Churchgate, Mumbai – 400 020. Email: justin.maria@kccollege.edu.in Mob: 9821817065
- b) Mr. PARAG THAKKAR, Co-chairperson Associate Professor and Head, Department of Accountancy, H.R.college HSNC University, Churchgate, Mumbai –400 020 Email: caparagthakkar@gmail.com Mob:9820304543

**2.) Two to five teachers each having minimum five years teaching experience amongst the full time teachers of the Departments, in the relevant subject.**

- a) Mrs. Anjali Vachhani, Associate Professor, HR college, Department of Accountancy, H.R. college, HSNC University Churchgate, Mumbai – 400 020 Mob: 7045002631 Email:anjallivachhani77@gmail.com
- b) Dr. Jaya Manglani, Assistant Professor, HR college, Department of Accountancy, HSNC University, Churchgate, Mumbai – 400 020 Mob: 9545431503 Email: jayamanglani@hrcollege.edu
- c) Ms. Poonam Jain, Assistant Professor, HR college, HSNC University, Churchgate, Mumbai – 400 020 Mob: 9619136511 Email:poonam.jain@hrcollege.edu
- d) CA Ms. Tanzila Khan, Department of BAF, KC college HSNC University, Churchgate, Mumbai – 400 020 Mob: 9892151571 Email:Tanzil.khan@kccollege.edu.in
- e) Mr. Pratik Jani Assistant Professor, Department of Accountancy, Kc college, HSNC University, Churchgate, Mumbai – 400 020 Mob: 9930358155 Email:pratik.jani1991@gmail.com

**3.) One Professor/Associate Professor from other Universities or professor/Associate Professor from colleges managed by Parent Body; nominated by Parent Body;-**

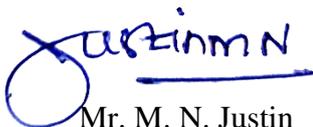
- a.) Mr.Sanjay Dagia, Associate Professor, HOD, MMK college, Department of Accountancy, Email id:sdagia.mmk@gmail.com Mob: 982036359

**4.) Four external experts from Industry / Research / eminent scholar in the field relevant to the subject nominated by the Parent Body;**

- a) CA Manish Sampat, Partner, CNK & Associates LLP MistryBhavan, 3rd Fl. D.W. Road Churchgate Mumbai-20 Email: manish@cnkindia.com Contact no.: 91-22-66230600 Mob: 9820010064
- b) CA Sanjit M. Nair, Assistant Manager – Accounts & Finance, Motilal Oswal Finance Services, Prabhadevi. Mumbai Contact No.: 9773484471 Email id: sanjitnair1701@gmail.com
- c) Fatma Khatoon, Abid Marwari 233/234, Bellasis road, Nagpada Patel Apartments D wing- 1402. Mumbai 400008 Email id:-fatmamarwari@gmail.com Mob:-9769725646
- d) One representative from ICAI

**5.) Top rankers of the Final Year Graduate and Final Year Post Graduate examination of previous year of the concerned subject as invitee members for discussions on framing or revision of syllabus of that subject or group of subjects for one year.**

- a) Subhadra Arulmani, C-211, New Zalawad Darshan, Achole Road, Majithiya Park, Nallasopara (E) , Mumbai- 401209 Contact No:- 9764321357
- b) Pooja Day, 168, Korba Mithagar Siddharth Nagar, BAD Road, Wadala (E), Mumbai - 400037 Contact No:-7045703890
- c) Taha Munshi, C-302, Airahi Heights, Jankalyan Nagar, Malad (W) Contact No:- 8779847002
- d) Karina Hemrajani, 401, Pushpam Palace, Near Nana Nani Park, Golmaidan, Ulhasnagar – 421001 Contact No:- 9764418188



Mr. M. N. Justin  
Chairperson BOS

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## **Ordinances and Regulations**

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**The Faculty Commerce &  
Management**

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**The academic year 2020-21**

## Part I

**R. \*\*\*\* : The Definitions Of The Key Terms Used In The Choice Based Credit System And Grading System Introduced From The Academic Year 2020-2021 Are As Under:**

**Outline of the Choice Based Credit System as outlined by the University Grants Commission:**

1. **Core Course:** A course, which should compulsorily be studied by a candidate as a core requirement is termed as a Core course.

2. **Elective Course:** Generally, a course which can be chosen from a pool of courses and which may be very specific or specialized or advanced or supportive to the discipline/subject of study or which provides an extended scope or which enables exposure to some other discipline/subject/domain or nurtures the candidate's proficiency/skill is called an Elective Course.

2.1 **Discipline Specific Elective (DSE) Course:** Elective courses may be offered by the main discipline/subject of study is referred to as Discipline Specific Elective. The University/Institute may also offer discipline related Elective courses of **interdisciplinary** nature (to be offered by main discipline/subject of study).

2.2 **Dissertation/Project:** An elective course designed to acquire Special/advanced knowledge, such as supplement study/support study to project work, and a candidate studies such a course on his own with advisory support by a teacher/faculty member is called dissertation/project. A Project / Dissertation work would be of 6 credits. A Project / Dissertation work may be given in place of a discipline-specific elective paper.

2.3 **Generic Elective (GE) Course:** An elective course chosen generally from an unrelated discipline/subject, to seek exposure is called a Generic Elective.

Note: A core course offered in a discipline/subject may be treated as an elective by another discipline/subject and vice versa and such electives may also be referred to as Generic Elective.

3. **Ability Enhancement Courses (AEC):** The Ability Enhancement (AE)

Courses may be of two kinds: Ability Enhancement Compulsory Courses (AECC) and Skill Enhancement Courses (SEC). "AECC" courses are the courses based upon the content that leads to Knowledge enhancement;

SEC courses are value-based and/or skill-based and are aimed at providing hands-on-training, competencies, skills, etc.

4. **Choice Based Credit System (CBCS)**

CBCS allows students to choose inter-disciplinary, intra-disciplinary courses, skill-oriented papers (even from other disciplines according to their learning needs, interests and aptitude) and more flexibility for students.

### **5. Program:**

A Program is a set of course that are linked together in an academically meaningful way and generally ends with the award of a Degree Certificate depending on the level of knowledge attained and the total duration of the study.

### **6. Course:**

A 'course' is essentially a constituent of a 'program' and may be conceived of as a composite of several learning topics taken from a certain knowledge domain, at a certain level. All the learning topics included in a course must necessarily have academic coherence, i.e. there must be a common thread linking the various components of a course. Several linked courses considered together are in practice, a 'program'.

### **7. Module and Unit:**

A course which is generally an independent entity having its own separate identity is also often referred to as a 'Module' in today's parlance, especially when we refer to a 'modular curricular structure'. A module may be studied in conjunction with other learning modules or studied independently. A topic within a course is treated as a Unit.

### **8. Self-Learning:**

20% of the topics will be marked for Self-Learning. Topics for Self-Learning are to be learned independently by the student, in a time-bound manner, using online and offline resources including online lectures, videos, library, discussion forums, fieldwork, internships etc.

Evaluative sessions (physical/online), equivalent to the credit allocation of the Self Learning topics, shall be conducted, preferably, every week for each course. Learners are to be evaluated in real-time during evaluative sessions. The purpose of evaluative sessions is to assess the level of the students' learning achieved in the topics earmarked for Self-Learning.

The teacher's role in these evaluative sessions will be that of a Moderator and Mentor, who will guide and navigate the discussions in the sessions, and offer concluding remarks, with proper reasoning on the aspects which may have been missed by the students, in the course of the Self-Learning process.

The modes to evaluate self-learning can be a combination of the various methods such as written reports, handouts with gaps and MCQs, objective tests, case studies and Peer learning. Groups can be formed to present self-learning topics to peer groups, followed by Question and Answer sessions and open discussion. The marking scheme for Self Learning will be defined under Examination and Teaching.

The topics stipulated for self-learning can be increased or reduced as per the recommendations of the Board of Studies and Academic Council from time to time. All

decisions regarding evaluation need to be taken and communicated to the stakeholders preferably before the commencement of a semester. Some exceptions may be made in exigencies, like the current situation arising from the lockdown, but such ad hoc decisions are to be kept to the minimum possible.

### **9. Credit Point:**

Credit Point refers to the 'Workload' of a learner and is an index of the number of learning hours deemed for a certain segment of learning. These learning hours may include a variety of learning activities like reading, reflecting, discussing, attending lectures/counselling sessions, watching especially prepared videos, writing assignments, preparing for examinations, etc. Credits assigned for a single course always pay attention to how many hours it would take for a learner to complete a single course successfully.

### **10. Credit Completion and Credit Accumulation:**

Credit completion or Credit acquisition shall be considered to take place after the learner has successfully cleared all the evaluation criteria concerning a single course. Learner level of performance above the minimum prescribed level (viz. grades/marks obtained) has no bearing on the number of credits collected or acquired. A learner keeps on adding more and more credits as he completes successfully more and more courses. Thus the learner 'accumulates' course wise credits.

### **11. Credit Bank:**

A Credit Bank in simple terms refers to stored and dynamically updated information regarding the number of Credits obtained by any given learner along with details regarding the course/s for which Credit has been given, the course-level, nature, etc. Also, all the information regarding the number of Credits transferred to different programs or credit exemptions given may be stored with the individual's history.

### **12. Credit Transfer:**

(Performance transfer) When a learner completes a program, he/she is allowed to transfer his/her past performance to another academic program having some common courses and Performance transfer is said to have taken place.

### **13.. Course Exemption:**

Occasionally, when two academic programs offered by a single university or by more than one university, may have some common or equivalent course-content, the learner who has already completed one of these academic programs is allowed to skip these 'equivalent' courses while registering for the new program. The Learner is 'exempted' from 'relearning' the common or equivalent content area and from re-appearing for the concerned examinations. It is thus taken for granted that the learner has already collected in the past the credits corresponding to the exempted courses.



# **HSNC University, Mumbai**

(2020-2021)

Ordinances and Regulations

With Respect to

Choice Based Credit System

(CBCS)

For the Programmes Under

## **The Faculty of Commerce and Management**

For the programme

**Master of Commerce**

**In**

**Advanced Accountancy**

**Curriculum– First Year Post Graduate Programmes**

**Semester-I and Semester -II**

**For the academic year 2020-21**

## **INDEX**

<b>Sr. No.</b>	<b>Subjects</b>
	<b>Semester I</b>
<b>1.</b>	<b>Cost and Management Accounting</b>
<b>2.</b>	<b>International Economics</b>
<b>3.</b>	<b>Business Ethics and Corporate Social Responsibility</b>
<b>4.</b>	<b>Organizational Behaviour</b>
	<b>Semester II</b>
<b>5.</b>	<b>Corporate Finance</b>
<b>6.</b>	<b>Research Methodology</b>
<b>7</b>	<b>Strategic Management</b>
<b>8</b>	<b>Financial Markets</b>

## **Part 1- Preamble**

M.com in Advanced Accountancy is the two years post graduate program that provides broad education that focusses on the fundamentals of Advanced Accounting skills. The students in the program come from a wide variety of backgrounds, including commerce, Business management and Social sciences. The course content is designed to create strong fundamental framework with an orientation towards a carrier in finance. The programme provides conceptual and analytical skills and gives students an insight into dynamics of Accounting and managerial skills

The programme is designed to nurture students and help them in

- Building a strong foundation of knowledge in different areas of accountancy.
- Employability as per the requirements of industry
- Creative thinking and analytical skills to solve problems
- Understanding of the current topics in Modern Accounting and Finance
- Developing the skill of applying accounting concepts and techniques used in business and an attitude for working effectively and efficiently in an enterprise
- Making decisions at personal and professional level
- Evaluating different problems using analytical, creative and integrative abilities

### **Course Objectives:**

#### **Semester I**

#### **PG-FAA-101 Cost and Management Accounting**

- To enhance the abilities of learners to develop the concept of Cost and management accounting and its significance in the business
- To enable the learners to understand, develop and apply the techniques of costing in the decision making in the business corporates
- To enable the learners in understanding, developing, preparing and presenting the financial report & Cost Report in the business corporates.

#### **PG-FAA-102 International Economics**

- To provide learners with a basic understanding of the principles of International economics and to apply this knowledge to understanding of international trade.
- To analyze relevant economic concepts and economic models which inform the study of international economics.
- To acquaint the learners with recent developments and trends in the world economics.

#### **PG-FAA-103 Business Ethics & Corporate Social Responsibility**

- To make the learners realize why they value what they value.
- To make them aware on ethical issues and thinking and feeling frameworks.
- To enhance awareness and build confidence in ethical decision making

- To familiarize the learners with the concept and relevance of Business Ethics in the modern era
- To enable learners to understand the scope and complexity of Corporate Social responsibility in the global and Indian context

### **PG-FAA-104 Organizational Behaviour**

- To explore the organization as a micro-social system - a medium to facilitate and improve the interpersonal relationships in the context of organizational functioning.
- Know the Philosophy and goals, Formal and informal organisations, Social environment, System of controls and Attitudes and situation.
- To enable students to synthesize related information and evaluate options for the most logical and optimal solution such that they would be able to predict and control human behaviour and improve results.

## **Semester II**

### **PG-FAA-201 Corporate Finance**

- To enhance the abilities of learners to develop the objectives of Financial Management and comprehend the various sources of Finance.
- To enable the learners to understand, develop and apply the techniques of investment in the financial decision making in the business corporates.
- To enhance the abilities of learners to analyze and interpret the financial statements.

### **PG-FAA-202 Research Methodology**

- To provide learners with a comprehensive understanding of all aspects of research.
- To provide learners with a guide to conduct research in a systematic manner, solve problems and analyze data and results.
- To develop learners skill to handle qualitative and quantitative research.
- To empower the students with the skills in writing and presenting research proposals and reports in tune with globally accepted standards.

### **PG-FAA-203 Strategic Management**

- To enable the learners to understand new forms of Strategic Management concepts and their use in business
- To provide information pertaining to Business, Corporate and Global Reforms.
- To develop learning and analytical skills of the learners to enable them to solve cases and to provide strategic solutions
- To acquaint the learners with recent developments and trends in the business corporate world.

### **PG-FAA-204 Financial Markets**

- To make students aware of Indian financial system and the growth of the sector and its relation with economic development of the country

- Introducing to students Capital markets in India , Markets for new issue of equity and debt securities
- To make students aware of various bodies like RBI, SEBI, FIMMDA, FEDAI and recent developments in money market.
- To introduce the various instruments of money market like promissory notes , commercial papers, certificate of deposits.
- Making students aware about the need of derivatives and its kind, changes in international financial markets and also various challenges in financial markets.
- To make students job ready for opportunities in the Financial sector.

### **Process adopted for curriculum designing:**

The members of the respective departments initially developed a draft syllabus after research on the existing curriculum from other Universities, studying the current needs of the industry, analyzing the new trends in the subjects and even connecting to some NGOs in few subjects. The drafted syllabus was then shown to academicians, experts from industry and researchers through emails and their inputs were gathered through meetings. These valuable inputs were incorporated into the syllabus ensuring that the syllabus is enriched in all aspects.

### **Salient features, how it has been made more relevant:**

While designing of the syllabus, care has been taken to ensure that the student learns application skills along with theory. Demonstrations of the practical applications shall be conducted through special lectures and workshops that will contribute to enhanced learning. A combination of lectures, problem solving through case study sessions all contribute to make a student job ready.

### **Learning Outcomes:**

#### **Semester I**

#### **PG-FAA-101 Cost and Management Accounting**

- The learner shall be able to comprehend the concept of Cost and management accounting and its significance in the business
- Learners shall possess the knowledge of developing, preparing and presenting the financial report and Cost Report in the business corporates.
- The learner shall be able to apply the techniques of costing in the decision making in the business corporates

#### **PG-FAA-102 International Economics**

- The students will be acquainted with economic concepts and models of International trade
- Students will become aware about international trade bloc and their importance.
- To provide an insight into a broad range of economic aspects of the European Union.
- To allow students to have better understanding of the regional trade regimes
- Critically comment on and participate in current debates on international economic policy.

### **PG-FAA-103 Business Ethics & Corporate Social Responsibility**

- Identify and address common ethical issues that arise for individuals, managers, and organizations.
- Engage in logically sound discussion about moral dilemmas using the language of business ethics.
- Explain how organizational and cultural variables can influence ethical conduct.
- Identify key organizational tools, policies, systems, and laws that apply to managing ethical conduct specifically in the business environment.
- Demonstrate a multi-stakeholder perspective in viewing CSR issues
- Compare and contrast the multiple viewpoints and tradeoffs that exist in the area of CSR.

### **PG-FAA-104 Organizational Behaviour**

- To understand the applicability of the concept of organizational behavior to understand the behavior of people in the organization.
- Demonstrate the applicability of analyzing the complexities associated with management of individual behavior in the organization.
- Analyze the complexities associated with management of the group behavior in the organization.
- Demonstrate how the organizational behavior can integrate in understanding the motivation (why) behind behavior of people in the organization

## **Semester II**

### **PG-FAA-201 Corporate Finance**

- The learner shall be able to develop the objectives of Financial Management and comprehend the various sources of Finance.
- Learners shall possess the knowledge to understand, develop and apply the techniques of investment in the financial decision making in the business corporates.
- The learner shall be able to analyze and interpret the financial statements.

### **PG-FAA-202 Research Methodology**

- Learners are expected to demonstrate an understanding of research methodologies.

- Identify the overall process of designing a research study from its inception to the report stage.
- Imbibe data collection, analysis, interpretation and presentation skills at par with globally accepted standards.
- It provides a solid foundation for development of rational problem solving skills and analytical thinking that can last throughout their education and subsequent professional careers.

### **UC-FAA -203 Strategic Management**

- To expose students to various perspectives and concepts in the field of Strategic Management
- The course would enable the students to understand the principles of strategy formulation, implementation and control in organizations.
- To help students develop skills for applying these concepts to the solution of business problems
- To help students master the analytical tools of strategic management

### **PG-FAA-204 Financial Markets**

- Students will understand the Meaning of Financial Services and Types of Financial Services including their Significance in India
- The students will know about the various Categories of Financial Products and understand the Marketing Mix for Financial Services.
- The students will understand the Mutual fund Industry in India , its Different Schemes and valuation method.
- The students will learn to evaluate the different Strategies for portfolio management

### **Input from stakeholders**

For drafting the syllabus, each department has taken inputs from industry experts, parents and notable alumni. The stakeholders have been impressed with the inclusion of e-learning options for the learners provided in the syllabus. For more advanced related topics, there can be sharing of video lectures and seminars, workshops, short term courses could be organized.

**Part 2 - The Scheme of Teaching and Examination**  
**Semester – I**

**First Year Semester I Internal and External Detailed Scheme**

Sr. No.	Subject Code	Subject Title	Periods Per Week						Total Marks					
			Units	SL %*	L	T	P	Credits	SLE	RP	VV	SEE	Total	
1	PG-FAA-101	Cost and Management Accounting	4	20 %*	4	0	0	6	10	20	10	60	100	
2	PG-FAA-102	International Economics	4	20 %*	4	0	0	6	10	20	10	60	100	
3	PG-FAA-103	Business Ethics & Corporate Social Responsibility	4	20 %*	4	0	0	6	10	20	10	60	100	
4	PG-FAA-104	Organizational Behaviour	4	20 %*	4	0	0	6	10	20	10	60	100	
Total Hours / Credit								24						400

SL: Self Learning, L: Lecture, T: Tutorials, P: Practical, SLE- Self learning evaluation, CT-Commutative Test, SEE- Semester End Examination, TA-Teacher Assessment  
RA- Research Project t, VV- Viva Voce

### First Year Semester – I Units – Topics – Teaching Hours

Sr. No	Subject Code	Subject Unit Title		Lect ures	Total No. of lectures	Cre dits	Total Marks
1	<b>PG-FAA-101</b>	I	Process Costing	15	60	6	100 (60+40)
		II	Marginal Costing, Absorption Costing and Management Decisions	15			
		III	Standard Costing and Managerial Decisions	15			
		IV	Budgetary Control	15			
2	<b>PG-FAA-102</b>	I	Commercial Policy	15	60	6	100 (60+40)
		II	Economics of Integration	15			
		III	Global Trade	15			
		IV	International Factor Movement	15			
3	<b>PG-FAA-103</b>	I	Introduction to Business Ethics	15	60	6	100 (60+40)
		II	Indian Ethical Practices and Corporate Governance	15			
		III	Introduction to Corporate Social Responsibility	15			
		IV	Areas of CSR and CSR Policy	15			
4	<b>PG-FAA-104</b>	I	Organizational Setting	15	60	6	100 (60+40)
		II	Foundation of Individual Behaviour	15			
		III	Group Dynamics and Behaviour	15			
		IV	Recent trends in Organization	15			
			Total			24	400

**Lecture Duration – 48 Minutes**

**60 lectures per subject equivalent to 48 hours per subject**

**One credit = 16 hours**

### Part 3 - Detailed Scheme

Curriculum Topics along with Self-Learning topics - to be covered, through self-learning mode along with the respective Unit. Evaluation of self-learning topics to be undertaken before the concluding lecture instructions of the respective Unit.

#### Course Code: PG-FAA-101 Cost and Management Accounting

Unit	Content	No. of Lectures
1	<p><b>Process Costing</b></p> <p>1.1 Introduction - Features of process, Concept of Process Loss, Abnormal Loss, Normal Loss, Abnormal Gain.</p> <p>1.2 Computation of Inter Process Profit – Advantages and Disadvantages</p> <p>1.3 Computation of Equivalent Production – Weighted Average and FIFO.</p>	15
2	<p><b>Marginal Costing, Absorption Costing and Management Decisions</b></p> <p>2.1 Meaning of Absorption Costing - Distinction between Absorption Costing and Marginal Costing - Problems on Breakeven Analysis.</p> <p>2.2 Cost Volume Profit Analysis - Breakeven Charts - Contribution Margin and Various Decision-Making Problems.</p> <p>2.3 Managerial Decisions through Cost Accounting such as Pricing Accepting Special Offer - Profit Planning - Make or Buy Decisions - Determining Key Factors - Determining Sales Mix - Determining Optimum Activity Level</p> <p>2.4 Performance Evaluation - Alternative Methods of Production, Cost Reduction &amp; Cost Control</p>	15
3	<p><b>Standard Costing and Managerial Decisions</b></p> <p>3.1 Computation of the Variances for each of the elements of the cost</p> <p>3.2 Sales Variances</p> <p>3.3 Investigation of Variances</p> <p>3.4 Valuation of stock under standard Costing</p> <p>3.5 Uniform Costing, Inter-firm Comparison and Managerial Decisions</p>	15
4	<p><b>Budgetary Control</b></p> <p>4.1 Budget and Budgetary Control, Zero Based Budget &amp; Performance Budgets</p> <p>4.2 Functional Budgets Leading to the Preparation of Master Budgets</p> <p>4.3 Capital Expenditure Budget, Fixed and Flexible Budgets &amp; Preparation of Different Types of Budgets</p>	15

#### Self-Learning topics (Unit wise):

4.1 Budget and Budgetary Control, Zero Based Budget & Performance Budgets
4.2 Functional Budgets Leading to the Preparation of Master Budgets
4.3 Capital Expenditure Budget, Fixed and Flexible Budgets & Preparation of Different Types of Budgets

**Online Resources:**[https://onlinecourses.swayam2.ac.in/imb20\\_mg31/preview](https://onlinecourses.swayam2.ac.in/imb20_mg31/preview)[https://onlinecourses.nptel.ac.in/noc20\\_mg53/preview](https://onlinecourses.nptel.ac.in/noc20_mg53/preview)[https://online-degree.swayam.gov.in/dyp20\\_d02\\_s1\\_mg03/preview](https://online-degree.swayam.gov.in/dyp20_d02_s1_mg03/preview)**Evaluation Pattern****For 40 Marks**

Students will be evaluated on the basis of 60 marks term end exam for which the paper pattern is provided at the end and 40 marks internal assessment which is as follows:

Research Project	20 Marks
Viva voce	10 Marks
Self-Learning Evaluation	10 Marks

**For 60 Marks**

Semester End Examination

Marks: 60 Time: 2 hours

**Question Paper Pattern**

N. B. 1. All questions are Compulsory.

2. All questions carry equal marks.

**Q.1 Objective Questions:**

Marks – 15

(A) Sub questions to be asked 10 and to be answered any 8

(B) Sub questions to be asked 10 and to be answered any 7

(Multiple Choice/ True or False/ Match the Columns/ Fill in the Blanks)

**Q.2 Practical:** Answer any One of the following (out of Two)

Marks – 15

**Q.3 Practical:** Answer any One of the following (out of Two)

Marks – 15

**Q.4 Practical:** Answer any One of the following (out of Two)

Marks – 15

## Reference Books

- Cost Accounting: Theory & Practice, 3rd Ed. by Nirmal Gupta, Chhavi Sharma
- Prof. Subhash Jagtap, Practice in Advanced costing and Management Accounting. Nirali Prakashan, Pune
- Ravi Kishor -: Advanced Cost Accounting and Cost Systems Taxman's Allied Service Pvt. Ltd., New Delhi.
- S.P. Lyengar -: Cost Accounting Principles and Practice, Sultan Chand & Sons Accounting, Taxman's, New Delhi.
- Ravi Kishor -: Students Guide to Cost Accounting Taxman's, New Delhi.
- B.L. Lall and G.L. Sharma -: Theory and Techniques of Cost Accounting. Himalaya Publishing House, New Delhi.
- V.K. Saxena and Vashista -: Cost Accounting – Textbook. Sultan Chand and Sons, New Delhi V.K. Saxena and Vashista -: Cost Audit and Management Audit. Sultan Chand and Sons, New Delhi
- Jain and Narang -: Cost Accounting Principles and Practice. Kalyani Publishers
- N.K. Prasad -: Advanced Cost Accounting Syndicate Pvt Ltd., Calcutta.
- Hornefrain and Datar -: Cost Accounting and Managerial Emphasis.
- Journal -: Cost Accounting Standards issued by ICWAI, Kolkata
- Journal -: Management Accountant Issued by ICWA of India, Calcutta

### Course Code: PG-FAA-102 International Economics

Units	Contents	No. of lectures
1	<b>Commercial Policy</b> 1.1 Tariff and Non-tariff barriers, 1.2 Miscellaneous Protection Techniques - Dumping, Subsidies, Cartels and Commodity Agreements. 1.3 Nationalist policy and the Government (such as the Atmanirbhar policy of the Government) 1.4 Current protection policies adopted by countries	15
2	<b>Economics of Integration</b> 2.1 Types of integration (EU, NAFTA, APEC, ASEAN, and SAARC): Achievements and Future prospects, 2.2 Impact of BREXIT on the Indian Economy 2.3 Regionalism Vs. Multilateralism	15
3	<b>Global Trade</b> 3.1 Recent Trends in Global Trade - Contentious issues - Agriculture and Market Access 3.2 Trade and Environmental issues 3.3 Dispute Settlement Mechanism 3.4 Trade wars (example, between USA and China) 3.5 Global supply chains post COVID 3.6 Impact of digital trade	15

	3.7 Impact of political forces on trade	
4	<b>International Factor Movement</b> 4.1 Movement of labour between countries 4.2 Trends in Migration 4.3 International capital movements 4.4 Role and impact of foreign capital, Types and factors, Role of MNCs 4.5 Changing role of the IMF in the emerging international scenario, change in labour and capital movement during and post covid	15

**Self-Learning topics (Unit wise):**

1.1 Tariff and Non-tariff barriers
3.4 Trade wars (example, between USA and China)

**Online Resources:**

<a href="https://nptel.ac.in/courses/110/105/110105075/">https://nptel.ac.in/courses/110/105/110105075/</a>
<a href="http://ugcmoocs.inflibnet.ac.in/ugcmoocs/view_module_pg.php/720">http://ugcmoocs.inflibnet.ac.in/ugcmoocs/view_module_pg.php/720</a>
<a href="https://nptel.ac.in/courses/110/105/110105075/">https://nptel.ac.in/courses/110/105/110105075/</a>

**Evaluation Pattern**

**For 40 Marks**

Students will be evaluated on the basis of 60 marks term end exam for which the paper pattern is provided at the end and 40 marks internal assessment which is as follows:

Research Project	20 Marks
Viva voce	10 Marks
Self-Learning Evaluation	10 Marks

**For 60 Marks**

Semester End Examination

Marks: 60 Time: 2 hours

**Question Paper Pattern**

N. B. 1. All questions are Compulsory.

2. All questions carry equal marks.

Q. 1 Answer any Two of the following (out of Three) From Module – I Marks – 15

Q. 2 Answer any Two of the following (out of Three) From Module – II Marks – 15

Q. 3 Answer any Two of the following (out of Three) From Module – III Marks – 15

Q. 4 Answer any Two of the following (out of Three) From Module – IV Marks – 15

### Reference Books

- Changing Patterns of Global Trade, INTERNATIONAL MONETARY FUND: Prepared by the Strategy, Policy, and Review Department, 15, 2011.
- Doha and Beyond: The Future of the Multilateral Trading System Author: Mike Moore (Ed.) Publisher: Cambridge University Press, 2004.
- Economic Geography: The Integration of Regions and Nations Author: Pierre-Philippe Combes, Thierry Mayer, Jacques-Francois Thisse Publisher: Princeton University Press, 2008.
- EU Trade Strategies: Regionalism and Globalism Author: Vinod K. Aggarwal Publisher: Palgrave Macmillan, 2004.
- Introduction to International Economics (2011): Dominick Salvatore Publisher: John Wiley & Sons,
- International Economics: Theory and Policy (9th Edition) [Hardcover] Paul R. Krugman (Author), Maurice Obstfeld, Pearson Education, 2008.
- International Economics, Robert C. Foenstra & Alan M. Taylor, Wath Publishers, USA.
- Labour Movement: How Migration Regulates Labor Markets Author: Harald Bauder Publisher: Oxford University Press Inc, USA, 2006.
- Labour Movement: How Migration Regulates Labor Markets Author: Harald Bauder Publisher: Oxford University Press Inc, USA, 2006.
- Macroeconomics 8/e [Hardcover] Rudiger Dornbusch (Author), Stanley Fischer(Author), Startz (Author), Richard Startz (Editor)
- Mithani & Jhingan, International Economics, S.Chand& Co.
- Peter Kenen: The International Economy, (4ed.) Cambridge University Press, 2000.
- Bo Sodersten, International Economics

### Course Code: PG-FAA-103

### Business Ethics and Corporate Governance

Units	Contents	No. of lectures
1	<b>Introduction to Business Ethics</b> 1.1 Business Ethics – Concept, Characteristics, Importance and Need for business ethics. Indian Ethos, Ethics and Values, Work Ethos, 1.2 Sources of Ethics, Concept of Corporate Ethics, code of Ethics-Guidelines for developing code of ethics, Ethics Management Programme, Ethics Committee.	15

	<p>1.3 Various approaches to Business Ethics - Theories of Ethics- Friedman's Economic theory, Kant's Deontological theory, Mill &amp; Bentham's Utilitarianism theory</p> <p>1.4 Gandhian Approach in Management and Trusteeship, Importance and relevance of trusteeship principle in Modern Business, Gandhi's Doctrine of Satya and Ahimsa</p> <p>1.5 Ethical Dilemma and Decision Making, Emotional Intelligence</p> <p>1.6 Global Challenges in Business Ethics</p>	
2	<p><b>Indian Ethical Practices and Corporate Governance</b></p> <p>21 Ethics in Marketing and Advertising, Human Resources Management, Finance and Accounting, Production, Information Technology, Copyrights and Patents</p> <p>22 Corporate Governance: Concept, Importance, Evolution of Corporate Governance, Principles of Corporate Governance,</p> <p>23 Regulatory Framework of Corporate Governance in India, SEBI Guidelines and clause 49, Audit Committee, Role of Independent Directors, Protection of Stake Holders, Changing roles of corporate Boards , Whistle Blowing, Related Party Transactions.</p> <p>24 Elements of Good Corporate Governance, Failure of Corporate Governance and its consequences.</p>	15
3	<p><b>Introduction to Corporate Social Responsibility</b></p> <p>3.1 Corporate Social Responsibility: Concept, Scope &amp; Relevance and Importance of CSR in Contemporary Society.</p> <p>3.2 Corporate philanthropy, Models for Implementation of CSR, Drivers of CSR, Prestigious awards for CSR in India.</p> <p>3.3 CSR and Indian Corporations- Legal Provisions and Specification on CSR, A Score Card, Future of CSR in India.</p> <p>3.4 Role of NGO's and International Agencies in CSR, Integrating CSR into Business</p>	15
4	<p><b>Areas of CSR and CSR Policy</b></p> <p>4.1 CSR towards Stakeholders-- Shareholders, Creditors and Financial Institutions, Government, Consumers, Employees and Workers, Local Community and Society.</p> <p>4.2 CSR and environmental concerns.</p> <p>4.3 Designing CSR Policy- Factors influencing CSR Policy, Role of HR Professionals in CSR</p> <p>4.4 Global Recognitions of CSR- ISO- 14000-SA 8000 – AA 1000 – Codes formulated by UN Global Compact – UNDP, Global Reporting Initiative; major codes on CSR.</p> <p>4.5 CSR and Sustainable Development</p> <p>4.6 CSR through Triple Bottom Line in Business</p> <p>4.7 CSR Committee, its roles and functions in listed companies.</p>	15

**Self-Learning topics (Unit wise):**

1.6 Global Challenges in Business Ethics
3.4 Integrating CSR into Business
4.5 CSR and Sustainability
<b>Online Resources:</b>
<a href="https://www.coursera.org/specializations/global-challenges-business">https://www.coursera.org/specializations/global-challenges-business</a>
<a href="https://www.coursera.org/learn/wharton-social-impact">https://www.coursera.org/learn/wharton-social-impact</a>
<a href="https://www.coursera.org/learn/responsible-management">https://www.coursera.org/learn/responsible-management</a>

## Evaluation Pattern

### For 40 Marks

Students will be evaluated on the basis of 60 marks term end exam for which the paper pattern is provided at the end and 40 marks internal assessment which is as follows:

Research Project	20 Marks
Viva voce	10 Marks
Self-Learning Evaluation	10 Marks

### For 60 Marks

Semester End Examination

Marks: 60 Time: 2 hours

### Question Paper Pattern

N. B. 1. All questions are Compulsory.

2. All questions carry equal marks.

Q. 1 Answer any Two of the following (out of Three) From Module – I Marks – 15

Q. 2 Answer any Two of the following (out of Three) From Module – II Marks – 15

Q. 3 Answer any Two of the following (out of Three) From Module – III Marks – 15

Q. 4 Answer any Two of the following (out of Three) From Module – IV Marks – 15

### Reference Books

- Subramanian, R. (2013). Professional Ethics. Oxford Higher Education.
- Bhatia S.K. (2002). Business Ethics, New Delhi: Deep and Deep Publications.
- Valesquez (2004). Business Ethics: Concepts and Cases, New Delhi: PHI

- Crane, Andrew and Matten, Dirk. (2007). Business Ethics. New Delhi: Oxford University Press
- Mallin, Christine A. Corporate Governance (Indian Edition) Oxford University press. New Delhi
- Philip Kotler and Nancy Lee, CSR : doing the most good for Company and your cause , Wiley 2005
- Crane, A. Et al., (2008), The Oxford handbook of Corporate Social Responsibility, New York: Oxford University Press Inc.
- Sharma J.P. Corporate Governance and Social Responsibility of business, Ane Books Pvt ltd, New Delhi
- R.C. Sekhar, Ethical choices in Business, Sage Publications, New Delhi

**Course Code: PG-FAA-104**  
**Organisational Behaviour**

Units	Contents	No. of Lectures
1	<p><b>Organizational Setting</b></p> <p>1.1 Introduction to Organisational Behaviour (OB) – Concept, Nature, Foundation, Disciplines and Scope of OB.</p> <p>1.2 Evolution of OB–Evolution – Stages, Human Relations Approach – Hawthorne Experiments, Models of OB.</p> <p>1.3 Organisation Design – Key factors, Steps in Organisation Structure, Organisations for future – Types</p> <p>1.4 Organisation Communication tool- Johari Window, Transactional Analysis, Brain Storming ,Delphi Technique</p>	15
2	<p><b>Foundation of Individual Behaviour</b></p> <p>2.1 Factors affecting Individual behaviour- Personal, Psychological, Organisation System, Environmental.</p> <p>2.2 Personality&amp; Perception – Nature of personality, Determinants of personality, Personality Traits, Factors Influencing Perception, Managing perception Process, Perception and OB</p> <p>2.3 Attitude – Nature , components , work related attitudes , Barriers to attitudinal Change, Measures to attitudinal change.</p> <p>2.4 Motivation – Purpose- Theories of motivation - Locke’s goal setting theory, Vroom’s expectancy theory, Porter and Lawler’s model, Adam’s equity theory, McClelland’s theory of needs.</p>	15
3	<p><b>Group Dynamics and Behaviour</b></p> <p>3.1 Group – Types of groups, Stages of Group Development, Group Decision making – Advantages and Problems.</p> <p>3.2 Work place behaviour – Determinants of Group Behaviour, Typical teams in organizations</p>	15

	3.3 Power and Politics –Sources of Power, Types of Organisational politics. 3.4 Conflict – Levels of Conflict, Strategies for resolving Conflict, Guidelines for effective negotiation	
4	<b>Recent trends in Organization</b> 4.1 Stress Management – Sources, Effects, Strategies, Impact of stress on Performance , Work Stress Model 4.2 Organisation culture – Cultural Dimensions, Creating Organisational Culture, Maintaining Organisational Culture. 4.3 Workforce Diversity and Inclusivity – Concept, Managing Diversity effectively 4.4 Change Management - Ethical Behaviour in workplace, Managing Ethics at work place.	15

### Self-Learning topics (Unit wise):

2.3 Attitude
2.4 Motivation
4.2 Organization Culture

### Online Resources:

<a href="https://www.coursera.org/learn/managing-people-iese#syllabus">https://www.coursera.org/learn/managing-people-iese#syllabus</a>
<a href="https://www.blinkcourse.com/Organizational-behaviour-p-3316">https://www.blinkcourse.com/Organizational-behaviour-p-3316</a>

### Evaluation Pattern

#### For 40 Marks

Students will be evaluated on the basis of 60 marks term end exam for which the paper pattern is provided at the end and 40 marks internal assessment which is as follows:

Research Project	20 Marks
Viva voce	10 Marks
Self-Learning Evaluation	10 Marks

#### For 60 Marks

Semester End Examination

Marks: 60 Time: 2 hours

### Question Paper Pattern

N. B. 1. All questions are Compulsory.

2. All questions carry equal marks.

Q. 1 Answer any Two of the following (out of Three) From Module – I Marks – 15

Q. 2 Answer any Two of the following (out of Three) From Module – II Marks – 15

Q. 3 Answer any Two of the following (out of Three) From Module – III Marks – 15

Q. 4 Answer any Two of the following (out of Three) From Module – IV Marks – 15

### **Reference Books**

- Stephen P. Robins, Organisational Behavior, PHI Learning / Pearson Education 11th edition 2008.
- Fred Luthans, Organisational Behavior, McGraw Hill, 11th Edition, 2001. Schermerhorn, Hunt and Osborn, Organisational behavior, John Wiley, 9th Edition, 2008.
- Udai Pareek, Understanding Organisational Behaviour, 2nd Edition, Oxford Higher Education, 2004
- Mc Shane & Von Glinov, Organisational Behaviour, 4th Edition, Tata Mc Graw Hill, 2007.
- Hellrigal, Slocum and Woodman, Organisational Behavior, Cengage Learning, 11th Edition 2007
- Ivancevich, Konopaske & Maheson, Organisational Behaviour & Management, 7th edition, Tata McGraw Hill, 2008.

**Part 4 - The Scheme of Teaching and Examination  
Semester – II**

Sr. No.	Subject Code	Subject Title	Periods Per Week						Total Marks						
			Units	SL	L	T	P	Credits	SLE	RP	VV	SEE	Total		
1	PG-FAA-201	Corporate Finance	4	20%*	4	0	0	6	10	20	10	60	100		
2	PG-FAA-202	Research Methodology	4	20%*	4	0	0	6	10	20	10	60	100		
3	PG-FAA-203	Strategic Management	4	20%*	4	0	0	6	10	20	10	60	100		
4	PG-FAA-204	Financial Markets	4	20%*	4	0	0	6	10	20	10	60	100		
Total Hours / Credit									24						400

SL: Self Learning, L: Lecture, T: Tutorials, P: Practical, SLE- Self learning evaluation, CT-Commutative Test, SEE- Semester End Examination, TA-Teacher Assessment  
RP- Research Project , VV- Viva Voce

## First Year Semester – II Units – Topics – Teaching Hours

S. N	Subject Code	Subject Unit Title		Lect ures	Total No. of lectures	Cre dits	Total Marks
1	<b>PG-FAA-201</b>	I	Scope, Objectives of Financial Management & Types of Financing	15	60	6	100 (60+40)
		II	Time Value of Money with analysis of Cash Flow Statement	15			
		III	Financial Analysis - Application of Trend Analysis & Ratio Analysis in Financial Decision Making	15			
		IV	Financial Decisions	15			
2	<b>PG-FAA-202</b>	I	Introduction to Research	15	60	6	100 (60+40)
		II	Research Process	15			
		III	Data Collection and organization	15			
		IV	Research Reporting and Modern Practices in Research	15			
3	<b>PG-FAA-203</b>	I	Introduction to Strategic Management	15	60	6	100 (60+40)
		II	Strategy Formulation, Implementation and Evaluation	15			
		III	Business, Corporate and Global Strategies	15			
		IV	Emerging Strategic Trends	15			
4	<b>PG-FAA-204</b>	I	Introduction to Financial System	15	60	6	100 (60+40)
		II	Overview of Capital Market	15			
		III	Overview of Money Market	15			
		IV	Overview of Derivatives Market	15			
						24	400

**Lecture Duration – 48 Minutes**

**60 lectures per subject equivalent to 48 hours per subject**

**One credit = 16 hours**

## Part 5 - Detailed Scheme

Curriculum Topics along with Self-Learning topics - to be covered, through self-learning mode along with the respective Unit. Evaluation of self-learning topics to be undertaken before the concluding lecture instructions of the respective Unit.

**Course Code: PG-FAA--201**

### Corporate Finance

Unit	Content	No. of Lectures
1	<p><b>Scope, Objectives of Financial Management &amp; Types of Financing</b></p> <p>1.1 Introduction, Meaning, Importance, Scope &amp; Objectives of Financial Management.</p> <p>1.2 Profit v/s Value Maximization, Types of Financing (Short-term, Long term, Internal, Loan Financing).</p>	15
2	<p><b>Time Value of Money with analysis of Cash Flow Statement.</b></p> <p>2.1 Concept, Present Value, Annuity, Techniques of Discounting, Techniques of Compounding, Bond Valuation and YTM.</p> <p>2.2 Cash Flow Statement and its Analysis with respect to 2 years F.Y Period.</p>	15
3	<p><b>Financial Analysis - Application of Trend Analysis &amp; Ratio Analysis in Financial Decision Making</b></p> <p>3.1 Trend Analysis with respect to 3 years F.Y Period.</p> <p>3.2 Profitability Ratios: Gross Profit Ratio, Operating Profit Ratio, Return on Capital Employed</p> <p>3.3 Efficiency Ratios: Sales to Capital Employed, Sales to Fixed Assets, Profit to Fixed Assets, Stock Turnover Ratio, Debtors Turnover Ratio, Creditors Turnover Ratio</p> <p>3.4 Liquidity Ratios: Current Ratio, Quick Ratio</p> <p>3.5 Stability Ratio: Capital Gearing Ratio, Interest Coverage Ratio.</p> <p>3.6 Investor's Analysis • Earnings per Share, P/E Ratio, Dividend Yield</p>	15
4	<p><b>Financial Decisions</b></p> <p>4.1 Cost of Capital - Introduction, Definition of Cost of Capital, Measurement of Cost of Capital, WACC, Marginal Cost of Capital</p> <p>4.2 Capital Structure Decisions - Meaning, Choice of Capital Structure, Importance, Optimal Capital Structure, EBIT-EPS Analysis, Cost of Capital, Capital Structure and Market Price of Share.</p> <p>4.3 Capital Structure Theories, Dividend Policy - Pay Out Ratio</p> <p>4.4 Business Risk and Financial Risk - Introduction, Debt v/s Equity Financing, Types of Leverage, Investment Objective/Criteria for Individuals/Non-business Purpose</p>	15

**Self-Learning topics (Unit wise):**

Sr. No	Sub Unit	Topic
1	1.1	Introduction, Meaning, Importance, Scope & Objectives of Financial Management.
2	1.2	Profit v/s Value Maximization, Types of Financing (Short-term, Long term, Internal, Loan Financing).

**Online Resources:**

<a href="https://onlinecourses.swayam2.ac.in/cec20_mg17/preview">https://onlinecourses.swayam2.ac.in/cec20_mg17/preview</a>
<a href="https://www.coursera.org/learn/wharton-finance">https://www.coursera.org/learn/wharton-finance</a>
<a href="https://www.edx.org/course/introduction-to-corporate-finance">https://www.edx.org/course/introduction-to-corporate-finance</a>

**Evaluation Pattern****For 40 Marks**

Students will be evaluated on the basis of 60 marks term end exam for which the paper pattern is provided at the end and 40 marks internal assessment which is as follows:

Research project	20 Marks
Viva voce	10 Marks
Self-Learning Evaluation	10 Marks

**For 60 Marks**

Semester End Examination

Marks: 60 Time: 2 hours

**Question Paper Pattern**

N. B. 1. All questions are Compulsory.

2. All questions carry equal marks.

**Q.1 Objective Questions:**

Marks – 15

(A) Sub questions to be asked 10 and to be answered any 8

(B) Sub questions to be asked 10 and to be answered any 7

(Multiple Choice/ True or False/ Match the Columns/ Fill in the Blanks)

**Q.2 Practical:** Answer any One of the following (out of Two)

Marks – 15

**Q.3 Practical:** Answer any One of the following (out of Two)

Marks – 15

Q.4 **Practical:** Answer any One of the following (out of Two)

Marks – 15

**Reference Books:**

- FINANCIAL STATEMENT ANALYSIS, BY CHANDRA SEKHAR.
- FINANCIAL MANAGEMENT BY C. PARAMASIVAN & T. SUBRAMANIAN
- FINANCIAL ACCOUNTING FOR MANAGEMENT BY NEELAKANTAN RAMACHANDRAN & DR. RAM KUMAR KAKANI
- FINANCIAL MANAGEMENT BY KALPESH ASHAR
- FUNDAMENTALS OF FINANCIAL MANAGEMENT BY DR. R.P. RUSTAGI.
- COST OF CAPITAL BY SHANNON P, PRATT & ROGER J. GRABOWSKI
- FINANCIAL MANAGEMENT PRINCIPLES & APPLICATIONS SHERIDHAN TITMAN, ARTHUR J. KEOWN & JOHN D. MARTIN

**Course Code: PG-FAA-202**

**Research Methodology**

<b>Units</b>	<b>Contents</b>	<b>No. of Lectures</b>
1	<b>Introduction to Research</b> 1.1 Features and Importance of research in business 1.2 Philosophy and Paradigm of Scientific Research 1.3 Objectives and Types of research- Basic, Applied, Descriptive, 1.4 Analytical and Empirical Research. 1.5 Formulation of research problem, Research Design. 1.6 Significance of Review of Literature. 1.7 Hypothesis: Formulation, Sources, Importance and Types. 1.8 Sampling: Significance, Methods, Factors determining sample size. 1.9 Doing research with images & other visual materials. 1.10 Semiotic analysis in research	15
2	<b>Research Process</b> 2.1 Stages in Research process. 2.2 Data Collection: Primary data: Observation, Experimentation, Interview, Schedules, Survey, Limitations of Primary data. 2.3 Secondary data: Sources and Limitations, 2.4 Factors affecting the choice of method of data collection. 2.5 Questionnaire: Types, Steps in Questionnaire Designing, Essentials of a good Questionnaire, Scaling Questions.	15
3	<b>Data collection and organization</b> 3.1 Data Processing: Significance in Research, Stages in Data Processing: Editing, Coding, Classification, Tabulation, Graphic Presentation, Thematic analysis, Discourse Analysis. 3.2 Statistical Analysis: Tools and Techniques, Measures of Central	15

	<p>Tendency, Measures of Dispersion, Correlation Analysis and Regression Analysis.</p> <p>3.3 Testing of Hypotheses – Parametric Test-t test, f test, z test Non-Parametric Test -Chi square test, ANOVA, Factor Analysis</p> <p>3.4 Interpretation of data: significance and Precautions in data interpretation</p>	
4	<p><b>Research Reporting and Modern Practices in Research</b></p> <p>4.1 Research Report Writing: Importance, Essentials, Structure/ layout, Types</p> <p>4.2 References and Citation Methods: APA (American Psychological Association). CMS (Chicago Manual Style) MLA (Modern Language Association)</p> <p>4.3 Footnotes and Bibliography</p> <p>4.4 Modern Practices: origin of research ethics, Ethical Norms in Research, Plagiarism.</p> <p>4.5 Role of Computers in Research</p> <p>4.6 Data Visualisation Tools and technologies for innovative methods: including film, photography, apps.</p> <p>4.7 Presenting research to different audience</p>	15

#### Self-Learning topics (Unit wise):

Sr. No	Sub Unit	Topic
1	1.1	Features and Importance of research in business
2	2.4	Factors affecting the choice of method of data collection
3	3.1	Significance in Research
4	4.1	Importance of Research Report writing

#### Online Resources:

[https://onlinecourses.nptel.ac.in/noc21\\_mg11/preview](https://onlinecourses.nptel.ac.in/noc21_mg11/preview)

#### Evaluation Pattern

##### For 40 Marks

Students will be evaluated on the basis of 60 marks term end exam for which the paper pattern is provided at the end and 40 marks internal assessment which is as follows:

Research project	20 Marks
Viva voce	10 Marks

**For 60 Marks**

Semester End Examination

Marks: 60 Time: 2 hours

**Question Paper Pattern**

N. B. 1. All questions are Compulsory.

2. All questions carry equal marks.

Q. 1 Answer any Two of the following (out of Three) From Module – I Marks – 15

Q. 2 Answer any Two of the following (out of Three) From Module – II Marks – 15

Q. 3 Answer any Two of the following (out of Three) From Module – III Marks – 15

Q. 4 Answer any Two of the following (out of Three) From Module – IV Marks – 15

**Reference Books**

- Research Methodology – Text and Cases with SPSS Applications, by Dr S.L. Gupta and Hitesh Gupta, International Book House Pvt Ltd
- Business Research Methodology by T N Srivastava and Shailaja Rego, Tata Mcgraw Hill Education Private Limited, New Delhi
- Methodology of Research in Social Sciences, by O.R. Krishnaswami, Himalaya Publishing House
- Research Methodology by Dr Vijay Upagude and Dr Arvind Shende
- Business Statistics by Dr S. K Khandelwal, International Book House Pvt Ltd
- Quantitative Techniques by Dr S. K Khandelwal, International Book House Pvt Ltd
- SPSS 17.0 for Researchers by Dr S.L Gupta and Hitesh Gupta, 2nd edition, Dr S. K Khandelwal, International Book House Pvt Ltd
- Foundations of Social Research and Econometrics Techniques by S.C. Srivastava, Himalaya publishing House
- Statistical Analysis with Business and Economics Applications, Hold Rinehart & Wrintston, 2nd Edition, New York
- Business Research Methods, Clover, Vernon T and Balsely, Howard L, Colombus O. Grid, Inc
- Business Research Methods, Emary C. Willima, Richard D. Irwin In. Homewood
- Research Methods in Economics and Business by R. Gerber and P.J. Verdoom, The Macmillan Company, New York
- Research and Methodology in Accounting and Financial Management, J.K Courtis
- Statistics for Management and Economics, by Menden Hall and Veracity, Reinmuth J.E Panneerselvam, R., Research Methodology, Prentice Hall of India, New Delhi, 2004.

- Kothari CR, Research Methodology- Methods and Techniques, New Wiley Ltd., 2009
- Mayan, M. J. (2016). Essentials of Qualitative Inquiry. Routledge. (Chapter 1, Introduction to Qualitative Inquiry, Chapter 4, Research Question and Sampling).
- Mickez, R. (2012). Interviewing Elites: Addressing Methodological Issues. Qualitative Inquiry 18: 482- 493.

**Course Code: PG-FAA-203**  
**Strategic Management**

Units	Contents	No. of Lectures
1	<p><b>Introduction to Strategic Management</b></p> <p>1.1 Concept of Strategic Management, Strategic Management Process, Vision, Mission and Goals, Benefits and Risks of Strategic Management.</p> <p>1.2 Levels of Strategies: Corporate, Business and Operational Level Strategy</p> <p>1.3 Functional Strategies: Human Resource Strategy, Marketing Strategy, Financial Strategy , Operational Strategy</p> <p>1.4 Business Environment: Components of Environment- Micro and Macro and Environmental Scanning</p> <p>1.5 Corporate Culture</p> <p>1.6 Case Studies</p>	15
2	<p><b>Strategy Formulation, Implementation and Evaluation</b></p> <p>2.1 Strategic Formulation: Stages and Importance, Formulation of Alternative Strategies: Mergers, Acquisitions, Takeovers, Joint Ventures, Diversification, Turnaround, Divestment and Liquidation.</p> <p>2.2 Strategic Analysis and Choice: Issues and Structures, Corporate Portfolio Analysis- SWOT Analysis, BCG Matrix, GE Nine Cell Matrix, Hofer's Matrix, Strategic Management Models</p> <p>2.3 ETOP- Environmental Threat and Opportunity Profile, Strategic Choice- Factors and Importance</p> <p>Blue Ocean Strategy and Value Innovation, Red Ocean Strategy</p> <p>2.4 Strategic Implementation: Steps, Importance and Problems, Resource Allocation- Importance &amp; Challenges</p> <p>2.5 Strategic Evaluation and Control: Importance, Limitations and Techniques</p> <p>2.6 Budgetary Control: Advantages, Limitations</p> <p>2.7 Case Studies</p>	15
3	<p><b>Business, Corporate and Global Strategies</b></p> <p>3.1 Corporate Restructuring Strategies: Concept, Need and Forms, Corporate Renewal Strategies: Concept, Internal and External factors and Causes.</p> <p>3.2 Strategic Alliance: Concept, Types, Importance, Problems of Indian Strategic Alliances and International Businesses</p>	15

	<p>3.3 Public Private Participation: Importance, Problems and Governing Strategies of PPP Model.</p> <p>3.4 Information Technology Driven Strategies: Importance, Limitations and contribution of IT sector in Indian Business</p> <p>3.5 Case Studies</p>	
4	<p><b>Emerging Strategic Trends</b></p> <p>4.1 Business Process Outsourcing and Knowledge Process Outsourcing in India: Concept and Strategies. Reasons for growing BPO and KPO businesses in India.</p> <p>4.2 Reengineering Business Processes- Business Reengineering, Process Reengineering and Operational Reengineering</p> <p>4.3 Disaster Management: Concept, Problems and Consequences of Disasters, Strategies for Managing and Preventing disasters and Cope up Strategies.</p> <p>4.4 Start-up Business Strategies and Make in India Model: Process of business start ups and its Challenges, Growth Prospects and government initiatives in Make in India Model with reference to National manufacturing, Contribution of Make in India Policy in overcoming industrial sickness</p> <p>4.5 Current scenario and recent trends</p> <p>4.6 Case Studies</p>	15

**Self-Learning topics (Unit wise):**

Sr. No	Sub Unit	Topic
1	1.1	Introduction to Strategic Management Environment and Industry analysis
2	4.5	Current Scenario and Recent Trends

**Online Resources:**

<https://nptel.ac.in/courses/110/108/110108047/>  
<https://www.coursera.org/learn/strategic-management>

**Evaluation Pattern**

**For 40 Marks**

Students will be evaluated on the basis of 60 marks term end exam for which the paper pattern is provided at the end and 40 marks internal assessment which is as follows:

Research Project	20 Marks
Viva voce	10 Marks

**For 60 Marks**

Semester End Examination

Marks: 60 Time: 2 hours

**Question Paper Pattern**

N. B. 1. All questions are Compulsory.

2. All questions carry equal marks.

Q. 1 Answer any Two of the following (out of Three) From Module – I Marks – 15

Q. 2 Answer any Two of the following (out of Three) From Module – II Marks – 15

Q. 3 Answer any Two of the following (out of Three) From Module – III Marks – 15

Q. 4 Answer any Two of the following (out of Three) From Module – IV Marks – 15

**Reference Books:**

- Strategic Management, A Dynamic Perspective -Concepts and Cases – Mason A. Carpenter, Wm. Gerard Sanders, Prashant Salwan, Published by Dorling Kindersley (India) Pvt Ltd, Licensees of Pearson Education in south Asia
- Strategic Management and Competitive Advantage-Concepts- Jay B. Barney, William S. Hesterly, Published by PHI Learning Private Limited, New Delhi
- Globalization, Liberalization and Strategic Management - V. P. Michael
- Business Policy and Strategic Management – Sukul Lomash and P.K Mishra, Vikas Publishing House Pvt. Ltd, New Delhi
- Strategic Management – Fred R. David, Published by Prentice Hall International
- Business Policy and Strategic Management – Dr Azhar Kazmi, Published by Tata McGraw Hill Publications
- Business Policy and Strategic Management- Jauch Lawrence R & William Glueck Published by Tata McGraw Hill
- Public Enterprise Management and Privatisation – Laxmi Narain Published by S.Chand & Company Ltd, New Delhi
- Business Organisation – Rajendra P. Maheshwari, J.P. Mahajan, Published by International Book House Pvt Ltd
- Disasters and Development- Cuny Fred C, Published by Oxford University Press, Oxford
- At Risks Natural Hazards, People’s Vulnerability and Disasters- Wisner Ben P. Blaikie, T Cannon and I.davis, Published by Wiltshire Routledge
- Mergers, Acquisitions and Corporate Restructuring – Strategies and Practices- Rabi Narayan Kar, Published by International Book House Pvt Ltd, Mumbai

- Strategic Management- Awareness and Change, John. L. Thompson, Internal Thomson Business Press
- Gaining and Sustaining Competitive Advantage, Jay B. Barney, Eastern economy Edition, PHI Learning Pvt Ltd, New Delhi
- Strategic Management by Prof N.H. Mullick, Enkay Publishing House New Delhi Public Sector Perspective, by Dr M.Veerappa Moily
- The Impact of Private sector participation in Infrastructure- Lights, shadows and the Road ahead by Andres, Luis, Guasch, Luis, J. Thomas, Haven & Foster, World Bank, Washington

**Course Code: PG-FAA-204**  
**Financial Markets**

Unit	Content	No. of Lectures
1	<p><b>Introduction to Financial System</b></p> <p>1.1 An Overview of Financial System - Structure of Indian financial system, the nature and role of financial system, Relationship between financial system and economic development, Constituents of Financial System – Primary and Secondary, Development of Financial Markets in India, Components of financial system.</p> <p>1.2 Theories –Prior savings theory, Credit creation theory, Theory of post savings, Financial regulation theory, Financial liberalization theory.</p>	15
2	<p><b>Overview of Capital Market</b></p> <p>2.1 Introduction to Capital Market - Structure and Growth of the Indian Capital Market, Indian Capital Market Forms - Industrial Securities , New Issue markets and Old Issue markets- Introduction, Features, Types and Government Securities (Gilt-edged market)- Introduction, Features, and Types</p> <p>2.2 Ownership Securities – Equity Shares, Preference Shares, No-par stock- (Introduction, Features and Types)</p> <p>2.3 Creditorship Securities – Debentures –Introduction, Features, and Types</p>	15
3	<p><b>Overview of Money Market</b></p> <p>3.1 Money market- Meaning, Features, Structure of money market, Regulatory framework,- RBI/FIMMDA/FEDAI, Disadvantages of Money market, Characteristics and Features of developed money market, Recent development in money markets-DFHI, STCI</p> <p>3.2 Money Market Instruments-T Bills, Money at short and call notice, Commercial bills, Promissory notes, Certificate of deposits Commercial papers, Banker’s Acceptance CBLO, IBPC, MMMF and LAF</p>	15

4	<b>Overview of Derivatives Market</b> 4.1 Derivatives Market - Meaning, Importance and Need for Derivatives Market, Kinds of financial derivatives and financial derivatives in India. 4.2 Globalization of Financial Market - Indigenous Bond markets, Foreign Currency Bond Markets, Euro market, FDI- Inflows- Outflows, Emerging Trends and Challenges in Global Financial Markets and Impact of globalization on financial markets.	15
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**Self-Learning topics (Unit wise):**

Sr. No	Sub Unit	Topic
1	1	Introduction to Financial System

**Online Resources:**

<a href="https://onlinecourses.swayam2.ac.in/arp20_ap24/preview">https://onlinecourses.swayam2.ac.in/arp20_ap24/preview</a>
<a href="https://onlinecourses.swayam2.ac.in/imb21_mg18/preview">https://onlinecourses.swayam2.ac.in/imb21_mg18/preview</a>

**Evaluation Pattern**

**For 40 Marks**

Students will be evaluated on the basis of 60 marks term end exam for which the paper pattern is provided at the end and 40 marks internal assessment which is as follows:

Research Project	20 Marks
Viva voce	10 Marks
Self-Learning Evaluation	10 Marks

**For 60 Marks**

Semester End Examination

Marks: 60 Time: 2 hours

**Question Paper Pattern**

N. B. 1. All questions are Compulsory.

2. All questions carry equal marks.

Q. 1 Answer any Two of the following (out of Three) From Module – I Marks – 15

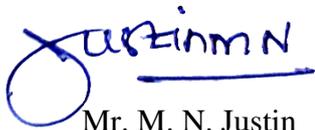
Q. 2 Answer any Two of the following (out of Three) From Module – II Marks – 15

Q. 3 Answer any Two of the following (out of Three) From Module – III Marks – 15

Q. 4 Answer any Two of the following (out of Three) From Module – IV Marks – 15

**Reference Books:**

- Financial markets institutions and financial services - Prof Bimal Jaiswal
- Financial markets and services - E Gordon, K Natarajan
- Financial markets and institutions - Dr Vinod Kumar, Atul Gupta
- Financial Markets And Institutions 8th Edition by Frederic S Mishkin and Stanley Eakins, PEARSON INDIA
- Financial Markets And Institutions, Global Edition, 2018
- Money and Financial Markets, Niti Bhasin, 2020
- Finance and Financial Markets, Pilbeam Keith



Mr. M. N. Justin

Chairperson BOS