

**COURSES OF STUDY  
FOR POST GRADUATE DEGREE IN  
COMMERCE  
(CBCS SEMESTER SYSTEM)  
Session: 2023-2025**



**GOVERNMENT AUTONOMOUS COLLEGE  
ROURKELA**

John Hau  
Asst. prof in com.

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Bandana Sengupta

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**Courses of Study for Post-Graduation in Commerce  
(CBCS Semester System)  
Session: 2023-2025**

**Approved by  
The Board of studies in COMMERCE  
Government Autonomous College, Rourkela**

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**COURSES OF STUDY**  
**Master of Commerce (M.Com.): Four Semester Course**  
**GOVERNMENT AUTONOMOUS COLLEGE,**  
**ROURKELA**  
(Effective from the Session 2023-25)

M.Com. Post Graduate programme comprising of two years, divided into four semesters each of six months duration.

Year	Semesters	
First Year	First Semester	Second Semester
Second Year	Third Semester	Fourth Semester

The detail of title of Papers, credit hours, division of marks etc. of all the Papers of all semesters is given below.

In Semester I and II all Papers are compulsory. In Semester- I, one AECC (Entrepreneurship development) Paper of 100 marks (20-mid sem, 20 marks-assignment, 60 marks- end sem) and in Semester II one AECC (Environmental Studies and Disaster Management) Paper of 100 marks (20-mid sem, 20 marks-assignment, 60 marks- end sem) are there.

In Semester III and IV all Papers are compulsory. In Semester III one IDC Paper for (non-core students - as given in the annexure) of 100 marks (20-mid sem, 20 marks- assignment, 60 marks- End Sem ) and in Semester IV one project Paper (project work- 50 marks, viva voce-30marks, presentation-20 marks) are there.

1. Each Paper will be of 100 marks out of which 80 marks shall be allocated for semester examination and 20 marks for internal assessment except AECC & IDC Papers.

2. Duration of each semester (external) Paper examination shall be three hours.

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**MASTER OF COMMERCE (M.Com.) COURSE STRUCTURE**  
**Semester-I**

Six compulsory Papers of 100 marks each

Paper No.	Papers Title of the Paper	Marks		Total Marks	Credit Hours
		External	Internal		
AECC-1	Entrepreneurship Development	60	20+20(assignment)	100	2
101	Principles of Management and Organizational Behavior	80	20	100	4
102	Accounting for Managerial Decisions	80	20	100	4
103	Quantitative Techniques	80	20	100	4
104	Economics for Managers	80	20	100	4
105	Computer Application in Business	80	20	100	4
	Total			600	22

**Semester-II**

Six compulsory Papers of 100 marks each

Paper No.	Papers Title of the Paper	Marks		Total Marks	Credit Hours
		External	Internal		
AECC-II	Environmental Studies and Disaster Management	60	20+20(assignment)	100	2
201	Emerging Business Law	80	20	100	4
202	Business Environment	80	20	100	4
203	Marketing Management	80	20	100	4
204	Financial Management	80	20	100	4
205	Research Methodology	80	20	100	4
	Total			600	22

**Semester-III**

Six compulsory Papers of 100 marks each

Paper No.	Papers Title of the Paper	Marks		Total Marks	Credit Hours
		External	Internal		
IDC	For non-core students	60	20+20(assignment)	100	3
301	E-Commerce	80	20	100	4
302	Security Analysis and Portfolio Management	80	20	100	4
303	Financial Institutions and Markets	80	20	100	4
304	Corporate Reporting and Analysis	80	20	100	4
305	International Financial Management	80	20	100	4
3007	MOOC's one Paper from Swayam or others	-	-	-	3
	Total			600	26

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### Semester-IV

Five compulsory Papers of 100 marks each

Papers		Marks		Total Marks	Credit Hours
Paper No.	Title of the Paper	External	Internal		
401	Strategic Management	80	20	100	4
402	Business Ethics and Corporate Governance	80	20	100	4
403	Financial Risk Management and Derivatives	80	20	100	4
404	Dissertation and Viva - Voce	80	20	100	4
405	Project Management	80	20	100	4
	<b>Total</b>			<b>500</b>	<b>20</b>
	<b>Grand Total</b>			<b>2300</b>	<b>90</b>

Note: The total credit hours for M.Com. course is 90 (CH)

404 - Dissertation - Project work - 50 marks.  
viva voce - 30 marks  
Presentation - 20 marks  
100 marks

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DETAIL SYLLABUS  
(M.Com.) Semester-I

Six compulsory Papers of 100 marks each

Papers	
Paper No.	Title of the Paper
AECC-1	Entrepreneurship Development
101	Principles of Management and Organizational Behavior
102	Accounting for managerial Decisions
103	Quantitative Techniques
104	Economics for Managers
105	Computer Application in Business

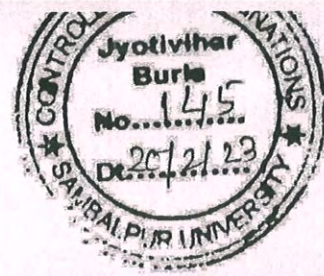
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## ENTREPRENEURSHIP DEVELOPMENT

### Course Objective:

1. The purpose of this course is to expose the student to the basic concepts of entrepreneurship and Common myths to becoming an entrepreneur. Students will be exposed to the functions of entrepreneurs, and problems faced by them in the real world.
2. To impart understanding of Entrepreneurial Finance, Assistance and role of entrepreneurial development agencies
3. To provide insights to students in converting an Idea to an opportunity and develop understanding of various funding sources for a startup.
4. Familiarizing the students on Developing a Business Plan and to provide basic understanding of Launching a New Venture

### Course Content:

**Unit I Introduction:** Meaning, definition and concept of entrepreneur, entrepreneurship and entrepreneurship development. The entrepreneurial mind-set, Entrepreneurship categories, Myths concerning entrepreneurship, Entrepreneurship's challenges, Ethics and Entrepreneurship, Corporate Entrepreneurship, Social Responsibility in Entrepreneurship, Entrepreneurship Ecosystem

**Unit II From Idea to opportunity:** Idea generation- sources and methods, identification and classification of ideas. Individual creativity: idea to business opportunity, Opportunity assessment, challenges of new venture start-up, Venture capital, Angel investing, Crowd funding

**Unit III Developing a Business Plan:** Environmental Scanning and SWOT analysis, and. The business plan as an entrepreneurial tool, Business Planning Process: elements of business planning, preparation of project plan, components of an ideal business plan – market plan, financial plan, operational plan, and, Feasibility Analysis – aspects and methods: Economic analysis, financial analysis, market-, and technological feasibility

**Unit V: The practice of sustaining and growing:** Evolution of a start up, Collaboration, Networking, Intellectual Property, Innovation for business Growth, Entrepreneurial growth strategies, Franchising, Stalling, Sickness, and Revival, Exiting the venture, Social Entrepreneurship, Rural Entrepreneurship, Women and Entrepreneurship

### Course Outcome:

- 1: Developing understanding of basic concepts of entrepreneurship.
- 2: Develop knowledge on Entrepreneurial Finance, Assistance and role of Entrepreneurial Development Agencies
- 3: Develop understanding of converting an Idea to an opportunity and develop understanding of various funding sources
- 4: Comprehend and develop skills to develop a Business Plan.
- 5: Students to have a basic understanding of Launching a New Venture

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## Suggested Readings

1. Roy: Entrepreneurship, OUP
2. Entrepreneurship 10th Ed (Indian Edition) 2016 by Robert Hisrich Michael Peters Dean Shepherd, McGraw Hill
3. Khanka, S.S.; Entrepreneurial Development; S. Chand and Co.
4. Kumar, Arya; Entrepreneurship; Pearson Education.
5. Desai, Vasant; Dynamics of Entrepreneurial Development and Management; Himalaya Publishing
6. Blundel, R. and Lockett, N.; Exploring Entrepreneurship Practices and Perspectives; Oxford Publications.
7. Dollinger, M. J.; Entrepreneurship: New Venture Creation; PHI Learning. Skills CP-

## MARK DISTRIBUTION AND QUESTION PATTERN

Total Marks- 100, End Term- 60 Marks, Mid Term- 40 Marks.

End Term Examination Time – 3 hours

Mid Term Examination Time – 1 hour

Mid Term Mark Distribution : Mid Term- 1 = 10 marks, Mid Term-2= 10 marks, Assignment= 10 marks, Case Study= 10 marks, Midterm examination should carry question of 1 mark each like MCQ , Fill in the blanks, True/ False, Definition etc.

End Term Examination Mark Distribution

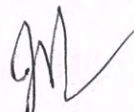

Q. 1. Twelve questions of 1 mark each. Question patterns should be of MCQ. Fill in the Blanks. True/ False, Definition (12 X 1) = 12.

For Unit-I (Q 2 or 3), II (Q 4 or 5), III (Q. 6 or 7) and IV (Q.8 or 9)


Each question (Q.2 to 9) will be of 12 marks and there should have alternative in each unit. The distribution of 12 marks will be decided by the paper setter.

(Suggested pattern of distribution of 12 marks are 12, 8+4, 6+6, 2+3+7, 4+4+4 etc)

Pass Percentage: The pass percentage is 30% (GP 3.5) and its should be considered taking midterm and end term together.



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**DETAIL SYLLABUS**  
**(M.Com.)SEMESTER – I**

**Paper- 101: Principles of Management and Organisational Behaviour**

**Objectives:**

The purpose of this course is to expose the student to the basic concepts of management in order to aid the student in understanding how an organization functions, and in understanding the complexity and wide variety of issues managers face in today's business firms. Discuss the various concepts of planning, decision making and controlling to help solving managerial problems.

To enhance the understanding of the dynamics of interactions between individual and the organization. To facilitate a clear perspective to diagnose and effectively handle human behaviour issues in Organizations. To develop greater insight into their own behaviour in interpersonal and group, team, situations.

**Course Content:**

Unit-I: Schools of Management Thought: Scientific process, human behaviour, and social system school; Decision theory school, Quantitative and System school; Contingency theory of management; functions of a manager.

Managerial Functions: Planning-concept, significance, types ; Organising- concept, principles, theories, types of organizations, authority, responsibility, power, delegation, decentralization ; staffing, Directing ; Coordinating; Control- nature process, and techniques elements.

Unit-II: Organisational Behaviour : Organisational behaviour- concept and significance ; Relationship between management and organizational behaviour ; Emergence and ethical perspective ; Attitudes ; Perception ; Learning ; Personality, Transactional analysis.

Motivation : Process of motivation ; Theories of motivation- need hierarchy theory , theory X and theory Y, two factor theory, Alderfer's ERG theory, McClelland's learned need theory, Victor Vroom's expectancy theory, Stacy Adams equity theory.

Unit-III: Group Dynamics and team Development : Group dynamics- definition and importance, types of groups, group formation, group development, group composition, group performance factors, Team development.

Leadership : Concept ; Leadership styles ; Theories- trait theory, behavioural theory, Fielder's contingency theory, Harsey and Blanchard's situational theory; Managerial grid ; Likert's four systems of leadership.

Unit-IV: Inter personal and Organisational Communication :

Concept of two-way communication, Communication process; Barriers to effective communication; Types of organizational communication, Transactional analysis in communication.

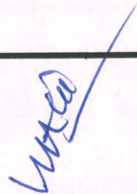
Unit-V: Organisational Conflict : Dynamics and management; Sources, patterns, levels and types of conflict ; Traditional and modern approaches to conflict ; Functional and dysfunctional organizational conflicts ; resolution of conflict.

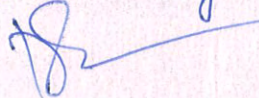
Organisational Development : Concept ; Need for change, resistance to change, Theories of planned change; organizational diagnosis; OD intervention.

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**Suggested Reading:**

1. Koontz Harold & Weihrich Heinz – Essentials of management, Tata McGraw Hill, 5th Edition, 2008.
2. Premvir Kapoor, Principles and Practices of Management, Khanna Publishing House, Delhi.
3. Robbins & Coulter – Management, Prentice Hall of India, 9th Edition.
4. Robbins S.P. and Decenzo David A. - Fundamentals of Management: Essential Concepts and Applications Pearson Education, 6th Edition.
5. Fred Luthans, Organizational Behaviour, 12th Edition, McGraw Hill, International Edition.
6. Stephen P. Robbins, Organizational Behaviour, 12th Edition, Prentice Hall
7. Aswathappa, K, Organizational Behaviour (Text, Cases and Games), Himalaya Publication
8. Udai Pareek, Organizational Behaviour, Oxford University Press



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## Paper-102 Accounting for Managerial Decisions

### Objectives:

The objective of the course is to enable students to acquire sound knowledge of concepts, methods, and techniques of management accounting. The objective is also to make the students develop competence with their usage in managerial decision making and control.

### Course Content:

Unit I: Introduction to Accounting: Management accounting as an area of accounting; objectives, nature and scope of financial accounting, cost accounting and management accounting; Management accounting and managerial decisions; Management accountant's position, role, and responsibilities, Accounting Plan and Responsibility Centres: meaning and significance of responsibility accounting; Responsibility centres – cost centre, profit centre and investment centre; objective and determinants of responsibility centres

Unit II: Managerial Costing and Break-even Analysis: Concept of managerial cost; Marginal costing and absorption costing; cost-volume-profit analysis; Break-even analysis; Decisions regarding sales-mix; make or buy decisions and discontinuation of a product line etc.

Unit III: Budgeting: Definition of budget; Essential of budgeting; Types of Budgets; functional, master etc. Fixed and flexible budget; Budgetary control; Zero-base budgeting; Performance budgeting.

Unit IV: Standard Costing and Variance Analysis: standard costing as a control technique; setting of standards and their revision; Variance analysis – meaning and importance, kinds of variance and their uses – materials labour and overhead variance; Disposal of variances.

Unit V: Contemporary Issues: Horizontal, vertical and ratio analysis; cash flow analysis. Reporting to Management: Objectives of reporting; reporting needs at different management levels; Types of reports, models of reporting, reporting at different levels of management.

### Suggested Reading:

1. Horngren, C.T. Gary I. Sundam and Williams O, Stratton: Introduction to Management Accounting, Pearson Education, Delhi.
2. Horngren Charles T, George Foster and Srikanta M. Dattar: Cost Accounting: A Managerial Emphasis, Pearson Education, Delhi.
3. Banerjee Bhabatosh: Management Accounting.
4. Anthony, Robert: Management Accounting, Tarapore-wala, Mumbai.
5. Barfield, Jessie, Ceily A. Raiborn and Michael R. Kenney: Cost Accounting: Traditions and Innovations, South Western College Publishing, Cincinnati, Ohio.
6. Decoster, Don T and Elden L. Schafer: Management Accounting: A Decision emphasis, John Wiley and Sons Inc, New York.
7. Garrison, Ray H. and Eric W. Noreen: Management Accounting, Richard D. Irwin, Chicago.
8. Hansen, Don R. and Maryanne M. Moreen: Management Accounting, South-Western College, Publishing, Cincinnati, Ohio.
9. Lall, B. M., and I. C. Jain, Cost Accounting: Principles and Practices, PH, Delhi.
10. Pandey, I.M.: Management Accounting, Vani Publication, Delhi.
11. Welsch Glenn A., Ronald W. Hilton and Poul N. Gordon: Budgeting Profit Planning and Control, PH Delhi.

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## Paper- 103 Quantitative Techniques

Objectives: To make better decisions in complex scenarios by the application of a set of advanced analytical methods. It couples theories, results and theorems of mathematics, statistics and probability with its own theories and algorithms for problem solving.

### Course Content:

Unit I: Operation Research: Concept and significance of operations research; Evolution of operations research; Steps in designing operations research studies; Operations research models and scope; Decision theory; Decision process; Decision making under the uncertainty and risk; Sensitivity analysis and decision trees.

Unit II: Linear Programming and its Applications: Graphic method and simplex method; Duality problem; Transportation problem; Assignment problem.

Unit III: Introduction to Other Types of Programming: Goal Programming, Integer Programming, Dynamic programming, Non-linear programming (introductory only) Waiting Line Models: Waiters and services; mathematical distribution of queues, Basic models of queuing theory and applications, Single channel models.

Unit IV: Inventory Control: Deterministic models and probabilistic models. Game Theory: Zero sum Game; Pure and mix strategies; Criteria of sharing strategies.

Unit V: Game Theory: Zero sum Game; Pure and mix strategies; Criteria of sharing strategies. Simulation: Application of simulation techniques, Monte Carlo approach. Net-work Analysis: Introduction to PERT and CPM Application areas PERT and CPM Time Cost Trade off analysis, Shortest route problem.

### Suggested Reading:

1. R. Panneerselvam, Operations Research, PHI, 2nd Edition.
2. Sharma J K, Operations Research, Pearson, 3rd Edition
3. Apte, Operation Research and Quantitative Techniques Excel Books
4. S Kalawathy, Operation Research, Vikas Publication, 4th Edition
5. Natarajan, Operation Research, Pearson
6. Singh & Kumar, Operation Research, UDH Publisher edition 2013
7. Taha Hamdy, Operations Research: An Introduction, Prentice-Hall, 9th edition
8. Vohra, Quantitative Techniques in Management, Tata McGraw-Hill, 2nd
9. Kothari, Quantitative Techniques, Vikas 1996, 3rd Edition.

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## Paper-104 Economics for Managers

### Objectives

The objective of the Paper is to understand the relative importance of Managerial Economics. This course develops managerial perspective to economic fundamentals and aids to decision making under given environment. It will help to understand the modern managerial decision rules and optimization techniques. The participants can learn the tools necessary in analysis of consumer behaviour as well as in forecasting product demand.

### Course content:

Unit I: Basic Concepts and principles: Definition, Nature and Scope of Economics, Micro-Economics and Macro Economics, Managerial Economics and its relevance in business decisions. Fundamental Principles of Managerial Economics – Incremental Principle, Marginal Principle, Marginal Concept and Optimization, Concept of Time Perspective, Equi-marginal Principle, Utility Analysis, Cardinal Utility and Ordinal Utility.

Unit II: Demand and Supply Analysis: Theory of Demand, Types of Demand. Determinants of demand, Demand Function, Demand Schedule, Demand curve, Law of Demand, Exceptions to the law of Demand, Shifts in demand curve, Elasticity of Demand and its measurement. Price Elasticity, Income Elasticity, Cross Elasticity, Indifference Curve Theory, Income and Substitution effects, Revealed Preference Approach and Demand Forecasting, Demand Estimation, Demand forecasting: meaning, significance and methods.

Unit III: Production and cost Analysis: Production concepts & analysis; Production function, Types of production function, Laws of production: Law of diminishing returns, Stages of Production, Law of returns to scale. Cost concept and analysis: Cost, Types of costs, Cost output relationship in the short-run; Cost output relationship in the Long- run. Estimation of Revenue. Average Revenue, Marginal Revenue

Unit IV: Market structures: Perfect and Imperfect Market Structures, Perfect Competition, features, Pure Competition & Perfect Competition, determination of price under perfect competition. Monopoly: Feature, pricing under monopoly, Price Discrimination. Monopolistic: Features, pricing under monopolistic competition, product differentiation.

UNIT V: National Income; Concepts and various methods of its measurement, Says Law of Market, Consumption, Keynes' Psychological Law of Consumption, Theories of Consumption, Investment, Decision to invest, Marginal Efficiency of Capital and Rate of Interest, Inflation, Causes and effects, Fiscal Policy, Monetary Policy,

### Suggested Readings

1. Adhikary, M. Business Economics, New Delhi, Excel Books, 2000.
2. Baumal, W.J. Economic Theory and Operations Analysis, New Delhi, Prentice Hall Inc., 1996.
3. Chopra, O.P. Managerial Economics, New Delhi Tata McGraw Hill, 1995.
4. Keat, Paul G & Philips K.Y. Young, Managerial Economics, Prentice Hall, New Jersey, 1996.
5. Koutsoyiannis, A. Modern Microeconomics, New York, Macmillan, 1991.
6. Shapiro, Edward J. Macro-Economic Analysis, Galgotia Publication, 2013.

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## Paper- 105: Computer Application in Business

### Objectives

The objective of the course is to provide an orientation about the increasing role of management information system in managerial decision making to gain competitive edge in all aspects of Business. The objective of this course is also to provide an understanding of computers, computer operating system, and application of relevant software in managerial decision making.

### Course content:

Unit I: Computer Hardware & Software: Computers system as information processing system, computer system, different types of computer systems, hardware options-CPU, input devices, output devices, storage devices, communication devices, configuration of hardware devices and their applications, Memory, Software, Different types software, Programming Languages.

Unit II: Modern Information Technology: Basic idea of Local Area Networks(LAN) and Wide Area Network(WAN), E- mail, Internet technologies, access services concept of a world wide web and internet browsing, Multimedia.

Unit III: Introduction to Operating System: DOS, Windows- Windows explorer; Print manager, Control Panel; Paintbrush, Calculator, Desktop, My computer, Settings, Find, Run, UNIX, Word-processing; Introduction and working with MS-WORD in Ms-Office, Word basic commands, Formatting-text and documents, Sorting and Tables, Working with graphics, Introduction to Mail-merge.

Unit IV: Spread Sheets: Working with EXCEL – formatting functions, chart features, working with graphics in Excel, Using worksheets and database in accounting, marketing, finance and personal areas. Presenting with Power-Point: Power-point basics, creating presentations the easy way, working with graphics in power- point, show time, effects and animation effects.

Unit V: Introduction to Accounting Packages: Preparations of vouchers, invoice and salary statements, Maintenance of inventory records, Maintenance of accounting books and final accounts, financial reports generation.

### Suggested Readings:

1. C S V Murthy, Management Information System, Himalaya Publication, New Delhi
2. Theierauff, Robert J. Decision Support System for effective planning – Prentice Hall-1982.
3. Kroger, Donald W., and Hugh J. Watson Computer Based Information System New York, 1984.
4. Davis, Michael W. A Management Approach – Macmillan Publishing Company, Prentice Hall, New Jersey, 1988.
5. Andrew P. Decision Support System Engineering, Sage, John Wiley & Sons, New York, 1991.

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Semester -II

<b>Papers</b>	
<b>Paper No.</b>	<b>Title of the Paper</b>
AECC-II	Environmental Studies and Disaster Management
201	Emerging Business Law
202	Business Environment
203	Marketing Management
204	Financial Management
205	Research Methodology

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Semester – II

**AECC-II Environmental Studies & Disaster Management**

CH-2

**Section A: Environment**

**Unit – I Concept of Environment, Ecosystem, Biogeochemical Cycling and Pollution**

- The Environment:** The Atmosphere, Lithosphere, Hydrosphere, Biosphere, Anthroposphere (5 periods x 1 hr)  
(01 period)
- Ecosystem:** Structure of Ecosystem, Function of Ecosystem, Energy flow in ecosystem. (01 period)
- Biogeochemical cycle:** The concept of Elemental Cycling; Carbon, Hydrogen, Nitrogen, Oxygen, Phosphorous, Sulphur cycles (01 period)
- Pollution:** Pollution, Pollutant and Thresholds; Ambient State and Polluted State; Water, Air, Soil, Radiation, Industrial, Noise, Social Pollution (01 period)

**Unit – II Climate Change & Sustainable Development**

(5 periods x 1 hr)

- Drivers of Climate Change:** Natural, Human Population Growth, Urbanization, Industrialisation (01 period)
- Planetary Scale Changes:** Causes, effects, Global Warming, Ozone Depletion, Carbon footprint and Environmental Protection (01 period)
- Sustainable Development:** Sustainable development concept, sustainable Development Goal (SDGs), Agenda 21 of Rio Earth Summit, Sustainable Montréal 2016-2020, COP 26 (01 Period)
- Measures for sustainable Development:** Recycle, Reuse, Efficiency enhancement, Policy Development, Performance and Management. (02 periods)

**Section B: Disaster management**

**Unit- III Disaster Management**

(5 periods x 1 hr)

- Concept of Disaster: Definition,** Types of disasters, Classification of Disasters (01 periods)
- Vulnerability Assessment and Risk Analysis:** Risk assessment and analysis with respect to various disasters (Flood, Cyclone, Earthquake, Tsunami, Heat waves and Lightning) (01 periods)
- Institutional Framework:** National Disaster Management Authority (NDMA), State Disaster Management Authority (SDMA), District Disaster Management Authority (DDMA), National Disaster Response Force (NDRF) and Odisha Disaster Rapid Action Force (ODRAF) (01 periods)
- Preparedness Measures:** Disaster Management Models; Warning System, Management strategies, Corporate Social Responsibility (CSR) (02 periods)

**Unit-IV Public Health Management**

(5 periods x 1 hr)

**Brief idea on Epidemics and Pandemics**

- Non-communicable diseases** with special reference to cardiovascular diseases, Cancer, Diabetes, Hypertension and Obesity and their prevention (01 period)
- Communicable diseases** with special reference to Covid-19, Dengue, Hepatitis and AIDS, their transmission (01 period)
- Prevention of Epidemic/Pandemic Diseases:** Prevention Measures (Quarantine, Sanitization, Personal Protective measures such as Hand washing and use of protective devices, Vaccination);

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Control Measures (Surveillance, Isolation, Contact Tracing)	(01 period)
<b>Life Style management:</b> Diet, Physical Exercise, Yoga and sleeping habit	(01 period)
<b>Role of different Sectors in Managing Health Disaster:</b> Role of Government and Non-Government agencies in health management.	(01 period)

### Suggested Books

1. Botkin, D. B. and E. A. Keller. Environmental Studies: The Earth as a Living Planet. Charles E. Merrill Publishing Co., Columbus, Ohio, 506 p.
2. Cunningham, W. and Cumnningham, M. (2017). Principles of Environmental Science: Inquiry and Applications. McGraw Hill Education; 4th edition., 410 p.
3. Dash, M.C. and Dash, S.P. (2009). Fundamentals of Ecology. (2009). McGraw-Hill Education (India) Pvt Limited. 370 p.
4. Miller G.T. (1992). Living in the Environment: An Introduction to Environmental Science. International Thomson Publishing; 7th Ed edition, 768 p.
5. NIDM (2022). Handbook of Disaster Management for Nodal officers, Ministry of Home Affairs, Government of India, New Delhi, 176 p.
6. Smith, K. and Petley, D.N. (2013). Environmental Hazards: Assessing risk and reducing hazards. Routledge (Taylor and Francis Group). London. 478 p.
7. Strahler, A.N. and Strahler, A.H. (1973). Environmental Geoscience: interaction between Natural Systems and Man. Hamilton Publishing Company, California. 511 p.
8. Sunder Lal Vikash (2022). Public Health Management Principles and Practice, CBS Publishers & Distributors, New Delhi, 348 p.

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## Paper-201 Emerging Business Law

Objective: The course aims to acquaint the students with knowledge & understanding of emerging business Laws.

### Course content:

Unit 1: Laws Relating to Intellectual Property. Concept & development of intellectual property law in India. Laws & Procedure relating to patents, trademarks, copy rights, geographical indications. Overview of laws relating other intellectual property rights: Intellectual property appellate board.

Unit II: Laws Relating to Competition & Consumer Protection; Concepts of completion, competition Act, 2002. Anti-competitive agreements, abuse of dominant position. Combination, regulation of combination, competition commission of India, Compliance of competition law. Consumer Protection in India, Consumer Protection Act, 1986: Rights of Consumers, Consumer Disputes. Reversal Agencies.

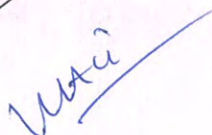
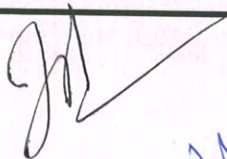
Unit III: Laws Relating To Information; Right to Information Act, 2005, Definition, Right to information, Obligation of public authorities, request, exemption from disclosure of information, grounds for discloser of information grounds for rejection to access in certain cases. Central information commission-its constitution, terms of office, conditions appeals & penalties.

Unit IV: FEMA-1999, Exim policies-2002, Patent Act, Trademark Act, Copy Right Act

Unit-V: Cyber Laws and Consumer Protection Act, 1986, Securities and Exchange Board of India (Amendment) Act- 2002, Recent Amendments in Indian Companies Act-2013 and in Information Technology Act-2000.

### Suggested Readings:

1. Bulchandani KR – Business Laws – Himalaya Publishing House
2. N. D. Kapoor- Mercantile Law- Sultan Chand & Sons.
3. Maheswari, Maheswari – A Manual of Business Law – Himalaya
4. Corporate Laws, S.K. Kapoor, Taxman Publication
5. SEBI Act- 1992
6. FEMA ACT 1999
7. MRTP ACT 1969
8. Consumer Protection Act – 1986.



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## Paper- 202 Business Environment

### Objectives:

The basic objective of the course is to develop understanding and provide knowledge about business environment to the management students. To promote basic understanding on the concepts of Business Environment and to enable them to realize the impact of environment on Business. To provide knowledge about the Indian and international business environment.

### Course Contents:

Unit I: Introduction: Business – Meaning, Definition, Nature & Scope, Objectives of Business: Economic & Social, Types of Business Organizations, Business Environment- Meaning, Characteristics, Scope and Significance, Components of Business Environment. Introduction to Micro-Environment Internal Environment: Value system, Mission, Objectives, Organizational Structure, Organizational Resources, Company Image, Brand Equity External Environment: Firm, customers, suppliers, distributors, Competitors, Society.

Unit II: Economic, Political and Legal environment: Role of government in Business, Legal framework in India, Economic environment- economic system and economic policies. Concept of Capitalism, Socialism and Mixed Economy, Impact of business on Private sector, Public sector and Joint sector,

Unit III: Social and Cultural Environment – Nature, Impact of foreign culture on Business, Traditional Values and its Impact, Social Audit and Social Responsibility of Business, Competitive Environment – Meaning, Michael Porter's Five Forces Analysis, Competitive Strategies. Introduction to Industrial Policy Resolutions

Unit IV: Natural and Technological Environment: Innovation, technological leadership and followership impact of technology on globalization, transfer of technology, time lags in technology introduction, Status of technology in India; Management of technology; Features and Impact of technology

Unit V: Competition Act and FEMA, Monetary and fiscal policies RBI-Role and functions, Regulations related to Capital Markets, Role of SEBI and working of stock Exchanges.

### Suggested Readings:

1. Environmental Studies, M.P. Poonia & S.C. Sharma, Khanna Publishing House, Delhi
2. Business Environment: Test and Cases, Paul, McGraw Hill Education, 3rd Ed.
3. Business Environment ---Francis Cherunilam, Himalaya Publishing House
4. V. Neelamegam – Business Environment, Vrinda Publications, 2nd Edition
5. Shaikh & Saleem - Business Environment (Pearson, 2nd Edition)
6. International Business Environment—Ian Brooks, Jamie Weatherstom and Graham Wilkinson
7. Dr. Rimpi, A Textbook of Environment Sciences, Khanna Publishing House

## Paper- 203: Marketing Management

### Objectives:

The purpose of this course is to develop and understanding of the underlying concepts, strategies and issues involved in the marketing of products and services.

### Course contents:

Unit – I: Nature and scope of marketing, corporate orientations towards the marketplace, the marketing environment and environment scanning, marketing information system and marketing research.

Unit – II: Understanding consumer and industrial markets, market segmentation, targeting and positioning; product decisions – product mix, product life cycle, new product development, branding and packaging decisions, pricing methods and strategies.

Unit – III: Promotion decision – promotion mix, advertising, sales promotion, publicity and personal selling.

Unit – IV: Channel management – selection, cooperation and conflict management, Role of Wholesaler, Retailer and Physical Distribution System.

Unit – V: Evaluation and control of marketing efforts; new issues in marketing-globalization, consumerism, green marketing, legal issues.

### Suggested Readings:

1. Enis, B.M. Marketing Classics: A selection of Influential Articles, New York, McGraw Hill, 1991.
2. Kotler, Philip and Armstrong, G., Principles of Marketing, New Delhi, Prentice Hall of India, 1997.
3. Kotler, Philip, Marketing Management: analysis, Planning, Implementation and Control, New Delhi, Prentice Hall of India, 1994.
4. Ramaswamy, VS and Namakumari, S. Marketing Management: Planning, Control, New Delhi, MacMillan 1990.
5. Stanton, William, J. Fundamentals of Marketing, New York, McGraw Hill, 1994.

## Paper- 205: Research Methodology

### Objectives:

To equip the students with the basic understanding of the research methodology and to provide an insight into the application of modern analytical tools and techniques for the purpose of management decision making.

### Course contents:

Unit I: Nature and scope of research methodology; Meaning of Research, Problem Formulation and Statement of Research objectives, Types of Research, Research Approaches, Significance of Research, Criteria of Good Research

Unit II: Organization structure of research; Research Methods Verses Methodology; Research Process; Research Designs – Exploratory, Descriptive and Experimental Research Designs. Qualitative, Quantitative and Mixed Methods of Research.

Unit III: Methods of data collection – observational and survey methods; questionnaire design; attitude measurement techniques; motivational research techniques; administration of surveys; sample design: Types of Sampling

Unit IV: Selecting an appropriate Statistical Technique; Field work and Tabulation of Data; Analysis of Data; Scaling Techniques; Advanced Techniques for Data Analysis; Analysis of Variance (ANOVA), Multiple Regression (Theory)

Unit V: Multivariate Analysis Techniques: Discriminate Analysis, Principal Component Analysis, Factor Analysis and Cluster Analysis; Research Applications. Interpretation and Report Writing, References (APA and MLA style of referencing)

### Suggested Readings:

1. Andrews, F.M. and S.B. Withey Social Indicators of Well Being, Plenum Press, NY, 1976.
2. Bennet, Roger: Management Research, ILO, 1983.
3. Fowler, Floyd J. Jr., Survey Methods, 2<sup>nd</sup> ed., Sage Pub., 1993.
4. Fox, J.A. and P.E. Tracy: Randomized Response: A Method of Sensitive Surveys, Sage Pub., 1986.
5. Chawla, Deepak and Sondhi, Neena, Research Methodology, Vikas Publication
6. Bajpai, Naval, Business Research Methods, Naval Bajpai, Pearson Education
7. Gupta, S.P. Statistical Methods, 30th ed., Sultan Chand, New Delhi, 2001.
8. Kothari, C.R. Research Methodology: Methods & Techniques; Revised Second Edition, New Age International Publishers, New Delhi, 2004.



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### Semester -III

<b>Papers</b>	
<b>Paper No.</b>	<b>Title of the Paper</b>
IDC	For non-core students
301	E-Commerce
302	Security Analysis and Portfolio Management
303	Financial Institutions and Markets
304	Corporate Reporting and Analysis
305	International Financial Management
306	MOOC's one Paper from Swayam or others

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## Paper- 301: E-Commerce

### Objective:

The objective of this course is to enable students gain knowledge about E-commerce and its various components.

### Course Contents:

Unit I: Introduction to E-commerce: Meaning and concept; Electronic commerce versus traditional commerce; Media convergence and e- business; Channels of e-commerce; Business applications of e- commerce; Need for e-commerce.

Unit II: Business Models of E-commerce and Infrastructures: E- commerce models; Supply chain management, Product and service digitization, remote servicing pronouncement; Online marketing and advertising; E-commerce resources and infrastructures;

Unit III: Business to Consumer E-Commerce: Cataloguing order planning and order generation, cost estimation and pricing; order receipt and accounting order selection and prioritization; order scheduling; order fulfilling and delivery; order billing and payment management; post sales services. Business to Business E-Commerce: Need and alternative models of B2B e-commerce;

Unit IV: Securities Issues in E-commerce: Security risks of e-commerce, exposure of resources, types of threats, sources of threats, security tools and risk management approach, e-commerce security and a rational security policy for e-commerce, Corporate Digital Library; I.T Act 2000. Regulatory and Legal Framework of E-commerce.

Unit V: Electronic Payment Systems: Special features required in payment systems for e-commerce; Types of e-payment systems; E-cash and currency services; e-cheques, credit cards, smart cards, electronic purses and debit cards; Business issues and economic implications; Operational credit and legal risks of e-payment systems;

### Suggested Readings:

1. Agrawala K.N and Deeksha Agrawala: Business on the net: what's how's of E-commerce; MacMillan, New Delhi.
2. Janal D.S.: Online Marketing Handbook, Wiley, New York.
3. Agrawala K.N. and Deeksha Agrawala: Business on the Net: Bridge to the online storefront: Macmillan, New Delhi.
4. Cady, Glcc Harrab and Mogregor Pat: Mastering the internet, BPB Publication, New Delhi.
5. Diwan Prag and Sunil Sharma: Electronic Commerce-A Manager's Guide to E-Business, Vanity Books international Delhi.
6. Kosivr David: Understanding Electronics Commerce, Microsoft Press, Washington.
7. Minoilli and Minol; Web Commerce Technology Handbook, Tata McGraw Hill, New Delhi.
8. Soheider Gray P: Electronic Commerce, Course Technology, Delhi.

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## Paper- 302: Security Analysis and Portfolio Management

### Objectives

The objective of this course is to improve the skills for taking intelligent investment decisions and managing them in a rational and systematic manner. It also provides a sound intellectual framework for taking investment decisions.

### Course Content:

Unit-I : Investment attributes and avenues, sources of investment risk, portfolio management process, approaches to investment decision making, qualities for successful investing and errors in investment management. Computational finance, Return and risk from single security and portfolio of securities. Risk-return relationship.

Unit-II: Investment decision through fundamental analysis, bond valuation, types of bond yields, bond price theorem, term structure of interest rates, duration, equity valuation-DD model, P/F ratio, bonus issue and equity valuation.

Unit-III: Technical Analysis, Dow Theory and Elliot Wave Theory, Technique of technical analysis, moving average, oscillator, relative strength index, rate of change, moving average convergence and divergence, efficient market hypothesis-weak, semi and strong form of market efficiency.

Unit-IV: Portfolio selection through Markowitz Model, risky assets only out of owned fund for both risk and risk free assets out of owned funds; Lagrange multiplier technique, capital asset pricing model, arbitrage pricing theory, portfolio selection through Sharpe model.

Unit-V: Portfolio Management and Performance Evaluation: Portfolio management active management under portfolio proportion constant and portfolio beta constant; passive management. Portfolio performance evaluation: Sharpe's measure, Treynor's measure, Jensen's measure and diversification measure.

### Suggested Readings:

1. Charles P. Jones, John Wiley and Sons Inc., New York Investments : Analysis and Management,
2. Prasanna Chandra, Investment Analysis and Portfolio Management, Tata Mc Graw Hill, New Delhi.
3. John Willey, Modern Portfolio Theory and Investment Analysis, Singapore.
4. Geoffery A. Hirt and Stanley B. Block, Fundamentals of Investment Management, Irwin, Home Wood, Illinois.
5. Singh, Preeti, Security Analysis and Portfolio Management: HPH, Mumbai
6. Bhalla, V.K., Investment Management: S. Chand.
7. Chandra, P. : Investment analysis and Portfolio Management, Tata McGraw Hill.
8. Sharpe, W.F. Investment, Prentice Hall, Englewood cliff.
9. Fabozzi, Frank J: Investment Management, Prentice Hall, International Edition

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## Paper- 303: Financial Institutions and Markets

### Objectives:

This course aims at providing students with an understanding of the structure, organization and working of financial markets and institutions in India

### Course Contents:

Unit I: Introduction : nature and role of financial systems; Financial systems and financial markets; Financial Systems and economic development; Indian financial system – an overview. Financial Markets: Money and capital markets; constituents, functions; and instruments; Recent trends in Indian money market; Capital market-primary and secondary markets; Deposit system; Government securities markets; Role of SEBI – an overview; Recent developments.

Unit II: Reserve Bank of India: Organisation, management and functions. Commercial Banks: Functions, management and investment policies of Commercial Banks; Recent developments in commercial banking.

Unit III: Development Banks: Concept; objective and functions of Developing Banks; Operation and promotional activities of development banks. Insurance Sector: Objective; role; investment practices, Insurance Regulatory and Development Authority-role and functions.

Unit IV: Unit-trust of India: Objectives, functions and various schemes; Role of UTI in industrial finance. Non-Banking Financial Institution: Concept and role of non-banking financial institutions; Sources of finance; Functions; investment policies of non-banking financial institutions in India. Mutual Funds: Concept, performance appraisal and regulation of mutual funds (with special reference to SEBI guidelines); Designing and marketing of mutual funds; schemes; latest mutual fund schemes in India-an overview.

Unit V: merchant Banking: Concept, function and growth; Government policy on merchant banking services; SEBI guidelines; Future of merchant banking in India. Foreign Investments: Types, trends and implications; Regulatory framework for foreign investments in India.

### Suggested Readings:

1. Avdhani: Investment and Securities Markets in India, Himalaya Publications, Delhi.
2. Bhole, L.M.: Financial Markets and Institutions, Tata McGraw Hill, Delhi.
3. Ghosh, D.: Banking Policy in India, Allied Publications, Delhi.
4. Giddy, I.H. Global Finance Markets, A.I.T.B.S., Delhi.
5. Khan, M.Y. Indian Financial System, Tata McGraw Hill, Delhi.
6. Reserve Bank of India, Various Reports, RBI Publication, Mumbai.
7. Varshney, P.N.: Indian Financial System, Sultan Chand & Sons, New Delhi.
8. Averbach, Robert D; Money, Banking and Financial Markets; Macmillan, London.
9. Srivastava R.M.: Management of Indian Financial Institution; Himalaya Publishing House, Mumbai.
10. Verma J.C; Guide to Mutual Funds and Investment Portfolio, Bharat Publishing House, New Delhi.
11. Fabozzi: Foundations of Financial Markets and Institutions, Pearson Education, New Delhi.

## **Paper- 304: Corporate Reporting and Analysis**

**Objectives:** To familiarize with recent developments in the area of corporate reporting. To gain ability to solve corporate reporting problems.

**Course Content:**

**Unit I: Financial Reporting:** An overview- concept, objective, development, users, purpose, characteristics, significance, benefits, conceptual frame work of IASB, Issues in accounting standard setting. Accounting standards in India.

**Unit II: Recent developments in Indian & International Accounting standards.** Issues in corporate reporting disclosure requirements. International Financial Reporting Standards (IFRS), Indian Accounting Standards (Ind AS),

**Unit III: Reporting of Contemporary Issues:** Interim reporting, Corporate social reporting: Meaning, Importance and Benefits, Harmonization and Global convergence of accounting standards, recent developments in corporate reporting. Sustainability Reporting: Meaning, Importance and Benefits

**Unit IV: Accounting and Reporting for Business Combinations:** Relevant Terms, Types of merger, methods of accounting, treatment of Goodwill arising on merger, purchase consideration and settlement; Accounting in books of vendor/ transfer or company, Accounting for investment in subsidiary, Accounting for holding companies,

**Unit V: Issues in corporate reporting disclosure requirements, segment reporting, interim reporting, Harmonization and Global convergence of accounting standards, recent developments in corporate reporting. Convergence of Accounting, Standards with IFRS Advanced of Convergence.**

**Suggested Readings:**

1. Jawaharlal, Accounting Theory and practice, Himalaya, 2010
2. Das Gupta, N.: Accounting Standard: Indian & International, Sultan Chand, N. Delhi
3. Saini, A.S., IFRS for India, Snow white publications
4. Tripathy, Shibarama, Roadmap to IFRS and Indian Accounting Standards, Commercial Law Publication.
5. ICAI, Compendium of Statements & Standard Accounting ICAI, Delhi
6. Narayanswamy R., Financial Accounting: A Managerial Perspective. PHI, New Delhi,
7. Lai Jawahar., Corporate Financial Reporting Theory and Practice. Taxman, New Delhi,
8. Vijaykumar M P., First lesson to Accounting Standards, Snow White, Delhi,
9. Porwal L S.: Accounting Theory- an Introduction, TMG, New Delhi.
10. Ghosh, Goyale & Maheshwari. Accounting Theory. Wiley Eastern,
11. Heinemann, A., Accounting Theory, Prentice Hall.

## Paper- 305: International Financial Management

### Objectives:

This course helps students understand the conceptual framework of International Finance and use thereof in making financial decisions.

### Course Content:

Unit I: International Monetary and Financial System: Importance of international finance; Bretton woods conference and afterwards; European monetary system-meaning and scope. Balance of payment and International Linkages: Balance of payments and its components; International flow of Goods, Services and Capital.

Unit II: Foreign Exchange Markets: Determining exchange rates; fixed and flexible exchange rate system; Exchange rate theories; Participants in the foreign exchange markets; foreign exchange market spot markets; Exchange rate quotes; LERMS; Factors affecting exchange rates-spot rates, forward exchange rates, forward exchange contracts; Foreign exchange and currency possession; Information and Communication, Foreign exchange trades.

Unit III: foreign exchange Risk: Transaction exposure; Transaction exposure and economic exposure; Management of exposure – international technique, netting, marketing, leading and lagging, pricing policy, asset and liability management and techniques.

Management of Risk in Foreign Exchange Markets: Forex derivatives, swaps, Future and Option and Forward contracts

Unit IV: International Capital and Money Market and Instruments, Salient features of different international markets, GDRs, ADRs, IDRs (Eurobonds, Euro loans, CPs, Floating rate Instruments, Loan syndication and Euro deposits.

Unit V: Multilateral Financial Institutions: Role of IMF, IBRD and other development banks International investors and foreign investment institutions. Current Developments: International indebtedness; Capital Account Convertibility: pros and cons, Innovations in international financial instruments.

### Suggested Readings:

1. Avadhani, V.A , 'International Financial Management,' Himalaya Publishing House, Mumbai
2. Agarwal OP , 'International Financial Management', Himalaya Publishing House, Mumbai
3. Levi Maurice D, 'International Finance1, Tata McGrath Hill, International Edition
4. Henning C.N., W Piggot and W.H and W.H Scott, 'International Financial Management', Tata McGrath Hill, International Edition
5. Apte, P.G; International Financial Management, Tata McGraw Hill, new Delhi.
6. Buckley, Adrian: Multinational Finance, Prentice Hall, New Delhi
7. Eitman, D.K. and A.I. Stenehill: Multinational Business Cash Finance, Pearson Education, New Delhi
8. Levi, Maurice D: International Finance, McGraw Hill, International Edition
9. Rodrique R.M. and E.E. Carter: International Financial Management, Prentice Hall, International Edition
10. Shapiro Alan C: Multinational Financial management, Prentice Hall, New Delhi

### Semester IV

Papers	
Paper No.	Title of the Paper
401	Strategic Management
402	Business Ethics and Corporate Governance
403	Financial Risk Management and Derivatives
404	Dissertation and Viva - Voce
405	Project Management

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## Semester IV

### Paper- 401: Strategic Management

#### Objectives:

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 acquaint the learners with recent developments and trends in the business corporate world.

#### Course Content:

Unit I: Introduction: Concepts in Strategic Management, Strategic Management as a process – Developing a strategic vision, Mission, Objectives, Policies Factors that shape a company's strategy, Crafting a strategy - Industry and Competitive Analysis

Unit II: Environmental Scanning and leadership: Methods. SWOT Analysis – Strategies and competitive advantages in diversified companies and its evaluation. Strategic Analysis and Choice: Tools and techniques- Strategic Leadership: Leadership and Style – Key Strategic Leadership Actions - Developing Human Capital and Social Capital – Balanced Scorecard.

Unit III: Strategy Formulation : Strategy Framework For Analysing Competition, Porter's Value Chain Analysis, Competitive Advantage of a Firm, Exit and Entry Barriers - Formulation of strategy at corporate, business and functional levels. Types of Strategies – Tailoring strategy to fit specific industry – restructuring and diversification strategies – different methods Turnaround strategy and diversification strategies.

Unit IV: Strategy Implementation : Strategy and Structure, Leadership, culture connection - Strategies for competing in Globalizing markets and internet economy – Organizational Values and Their Impact on Strategy – Resource Allocation – Planning systems for implementation.

Unit V: Strategy Evaluation and control – Establishing strategic controls - Measuring performance – appropriate measures- Role of the strategist – using qualitative and quantitative benchmarking to evaluate performance - strategic information systems – problems in measuring performance – Strategic surveillance -strategic audit

#### Suggested Readings:

1. Vijaya Kumar P., Hitt A: Strategic Management, Cengage learning, New Delhi,2010.
2. John A PearceII, Amita Mital: "Strategic Management", TMH, New Delhi, 2012.
3. Sanjay Mohapatra: "Cases Studies in Strategic Management", Pearson, New Delhi,2012
4. Adrian Haberberg & Alison: Strategic Management, Oxford University Press, New Delhi, 2010.
5. P. Subba Rao: "Business Policy and Strategic Management" Text and Cases, Himalaya Publishing House, New Delhi, 2011
6. Appa Rao, Parvatheshwar Rao, Shiva Rama Krishna: "Strategic Management and Business Policy", Excel Books, New Delhi, 2012

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## Paper- 402: Business Ethics and Corporate Governance

### Objectives:

To familiarize students with the knowledge of ethics emerging trends in good governance practice and corporate social responsibilities in global & Indian context.

### Course Content:

Unit I: Business Ethics, The concept of ethics; ethics & related connotations; business value and ethics, concept of business ethics; various approaches to business ethics; ethical theories; the concept of corporate ethics; benefits of adopting ethics in business; ethics programme; code of ethics; ethics committee.

Unit II: Corporate Governance-An Overview Corporate Governance: Concept, Needs, Importance, Benefits, Issues and Concerns-National & International, Corporate Governance and Different Stakeholders.

Unit III: Corporate Governance-Systems & Models Corporate Governance Mechanism, Theory – Agency Theory, Stewardship Theory, Stakeholder Theory, Sociological Theory, Models – Anglo-American Model, German Model, Japanese Model, Indian Model, Code of Good Governance.

Unit IV: Emergence of Corporate Governance, Developments of Corporate Governance, corporate Governance Committees, World Bank and Corporate Governance, OECD Principles, Sarbanes-Oxley Act, 2002, Indian Committees, SEBI and Corporate Governance, Indian Companies Act and Corporate Governance.

Unit V: CSR and Corporate Governance, Corporate Social Responsibility (CSR), Concept, Issues and Models, CSR and Indian Industries, Corporate Governance and Environmental Issues.

### Suggested Readings:

1. Fernando, Corporate Governance-Principles, Policies and Practices, Pearson, New Delhi.
2. Rajagopalan, Take Over, Restructuring and Corporate Governance, Company Law Institute of India, Chennai.
3. Mallin, Christine A., Corporate Governance (Indian Edition), Oxford University Press, New Delhi.
4. Blowfield, Michael, and Alan Murray, Corporate Responsibility, Oxford University Press.
5. Francesco Perrini, Stefano, and Antonio Tencati, Developing Corporate Social Responsibility: A European Perspective, Edward Elgar.
6. Sharma, J.P., Corporate Governance, Business Ethics & CSR, Ane Books Pvt Ltd, New Delhi.
7. Sharma, J.P., Corporate Governance and Social Responsibility of Business, Ane Books Pvt. Ltd, New Delhi.

## Paper- 403: Financial Risk Management and Derivatives

### Objectives:

This course introduces students to the application of various tools and techniques of financial risk management.

### Course Contents:

Unit I: Introduction : Meaning and purpose of derivatives ; Forward contracts, future contracts, options, swaps and other derivatives ; Types of traders ; Trading future contracts ; Specification of the future contracts ; Operation of margins ; Settlement and regulations. Source of Financial Risk : Credit vs market, default risk, foreign exchange risk, interest rate risk, purchasing power risk etc. Systematic and non-systematic risk.

Unit II: Options : Types of options : Option trading : margins ; Valuation of options ; Binomial Option Pricing Modal ; Black Scholes model for call options ; valuation of put options ; Index options ; Open markets, exchange traded options, over-the-counter options, quotes, trading, margins, clearing, regulation and taxation ; Future prices and spot prices ; Forward prices vs future prices ; Future vs options.

Unit III: Futures: Hedgers and speculation: Future contracts; future markets- cleaning house, margins, trading future positions and taxation ; Future prices and spot prices ; Forward prices vs future prices ; Future vs options.

Unit IV: Swaps : Meaning of interest rate swaps, valuation of interest rate swaps; Currency swaps and its valuation; Credit risk and swaps.

Unit V: Managing Market Risk : Hedging schemes- delta hedging, theta, gamma, relationship in delta, theta and gamma; Vega and rho ; Portfolio insurance. Derivatives Market in India : Present potion in India- regulation, working and trading activity.

### Suggested Readings:

1. Chance, Don M ; Introduction to derivatives, Dryden Press, International Edition.
2. Chew, Lilian : Managing derivative Risk, John Wiley, New Jersey.
3. Das Satyajit : Swap & derivative Financing, Probus.
4. Hull, J. Option : Future Markets, Prentice Hall Inc. New Delhi.
5. Kolb Robert : Financial derivatives , New York Institute of Finance, New York.
6. Marshall, John F and V.K. Bansal, : Financial Engineering- A complete guide to Financial Innovation, Prentice Hall Inc. New Delhi.
7. Report of Prof. L.C. Gupta : Committee on derivatives Trading. SEBI
8. Report of Prof. J.C. Verma : Committee Report on Derivatives Trading.

## Paper- 404: Dissertation and Viva Voce

A student shall have to do a dissertation of 100 marks under the supervision of a teacher/ faculty of the Department and submit the dissertation report to the Department and there would be a Viva-voce examination.

### GUIDELINES FOR DISSERTATION

The objective of the project course is to help the student develop ability to apply multi-disciplinary concepts, tools, and techniques to solve organisational problems. The project may be from any of your areas preferably of specialisation area.

#### Synopsys

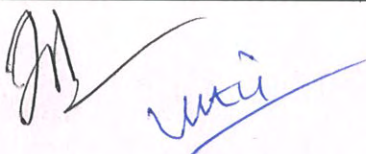
The Proposal of the proposed Project should essentially have the following:  
Introduction, brief background, and relevance of the topic chosen for the project.  
Statement of the problem.  
Objectives (clearly stated in behavioural terms).  
Research Methodology:

#### Research Design

Nature and source of data / information to be collected. Sample and sampling technique.  
Rationale of chosen organisation and the sample.  
Tools and Techniques to be used for data collection - details of the tools/questionnaire to be used and its relevance with the objectives of the project. Method/s to be used for data collection.  
Data handling and analysis- organisation and analysis of data. Statistical tools to be used for analysis. Relevance of statistical tools with the objectives of the project.  
Findings and conclusions.  
Limitation of the proposed project, if any.  
Scope for further research (optional).  
Any other relevant detail which will help better appreciation and understanding of the project proposal.

#### Research Methodology:

Scope of the Study  
Sample and Sampling method with rationale  
Details of the tools:  
The Questionnaire and other methods used and their purpose.  
Reliability and Validity of the tools used.  
Administration of tools and techniques



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Data collection  
Primary or Secondary Data,  
Data Handling, Statistical tools used for Data Analysis.

Data Interpretation and Findings

Recommendations  
Summary and Conclusion  
Limitations of the Project  
Direction for further research  
Reference/Bibliography  
Annexure/Appendices (Questionnaire used etc.)  
Project Report

The Project Report must have the following:

Cover Page - must have the name and roll no. of the student and the name & designation of the guide along with the title of the Project.

Acknowledgement, declaration, Certificate of originality signed by the guide with date.

Detailed tables & figures of contents with page nos.

Index of Chapters

All pages of the Project Report must be numbered as reflected in Index of Chapters

Chapter-I: Introduction, Conceptual and Theoretical Descriptions, Statement of the problem

Chapter-II: Review of Literature

Chapter-III Data Source and Research Methodology,

Chapter-IV. Analysis and Interpretations, (this will include testing of hypothesis)

Chapter-V: Conclusion, suggestions & Scope for further research.

Bibliography, References,

Annexure. Etc.

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## **Paper- 405: Project Management**

### **Objectives:**

The basic purpose of this course is to understand the framework for evaluating capital expenditure proposals, their planning and management in the review of the projects undertaken.

### **Course Contents:**

Unit I: Project and Economic Development, Project Management- An Overview, Capital Investment: Importance & Difficulties; Generation and Screening of project idea.

Unit II: Capital expenditure; importance and difficulties; market & demand Analysis, Situational analysis, Technical Analysis; Financial Analysis.

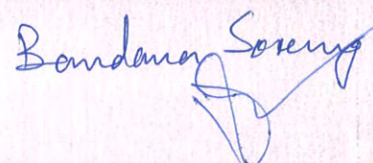
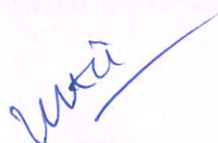

Unit-III: Capital Budgeting Decisions; Analysis of Project Risk; Firm Risk and Market Risk; Social Cost Benefit Analysis; UNIDO Approach, Little-Mirrless Approach.

Unit-IV: Network techniques for project management; PERT Model, CPM Model, Project review and administrative aspects.

Unit-V: Multiple Projects and Constraints; Financing of Projects, Financing Infrastructure Projects, Project financing in India; Project Feasibility Report.

### **Suggested Readings:**

1. Ahuja, G.K. & Gupta, Ravi, Systematic Approach to Income Tax, Allahabad, Bharat Law House, 1997.
2. Bhalla, V.K. Modern Working Capital Management, New Delhi, Anmol, 1997.
3. Bhalla, V.K. Financial Management and Policy, 2nd ed. New Delhi, Anmol, 1998.
4. Chandra, Prasanna, Project: Preparation, Appraisal, Budgeting and Implementation, 3rd ed., New Delhi, Tata McGraw Hill, 1987.
5. Dhankar, Raj S. Financial Management of Public Sector Undertakings, New Delhi, Westville, 1995.



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