

**MRSPTU INTEGRATED/DUAL DEGREE B.COM-M.COM SYLLABUS
2021 BATCH ONWARDS**

Semester – V

Subject Code	Subject Name	Contact Hours			Marks			Credit
		L	T	P	Int.	Ext.	Total	
Core Papers								
BMCMS1-501	Business Auditing and Corporate Governance	4	-	-	40	60	100	4
Discipline Specific Elective								
BMCMS1-502	Global Business Environment	4	-	-	40	60	100	4
BMCMS1-503	Investment Management	4	-	-	40	60	100	4
BMCMS1-504	Summer Training Project Report	-	-	4	60	40	100	2
Generic Elective								
BMCMS1-505	Production and Operation Techniques	4	-	-	40	60	100	4
XXXXX	Open Elective	3	-	-	40	60	100	3
Total		19	-	4	260	340	600	21

Semester – VI

Subject Code	Subject Name	Contact Hours			Marks			Credit
		L	T	P	Int.	Ext.	Total	
Discipline Specific Elective								
BMCMS1-601	Security Analysis	4	-	-	40	60	100	4
BMCMS1-602	Strategic Management	4	-	-	40	60	100	4
BMCMS1-603	E-Commerce	4	-	-	40	60	100	4
BMCMS1-604	Major Project	-	-	-	60	40	100	3
Generic Elective								
BMCMS1-605	Consumer Behaviour	4	-	-	40	60	100	4
BMCMS1-606	Industrial Relation and Labour Laws	4	-	-	40	60	100	4
Total		20	0	0	260	340	600	23

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Semester – VII

Subject Code	Subject Name	Contact Hours			Marks			Credit
		L	T	P	Int.	Ext.	Total	
Generic Elective								
BMCMS1-701	Organization Behavior	4	-	-	40	60	100	4
Core Papers								
BMCMS1-702	Corporate Tax Planning	4	-	-	40	60	100	4
BMCMS1-703	International Accounting	4	-	-	40	60	100	4
BMCMS1-704	Merger, Acquisition and Valuation	4	-	-	40	60	100	4
Discipline Specific Elective								
BMCMS1-705	Advertising and Sales Management	4	-	-	40	60	100	4
Skill Enhancement Course								
BMCMS1-706	Social Entrepreneurship	3	-	-	40	60	100	3
Ability Enhancement Compulsory Course								
BMCMS1-707	Business Plan Development Project & Presentation	-	-	-	60	40	100	2
	Total	23	-	-	300	400	700	25

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Semester – VIII

Subject Code	Subject Name	Contact Hours			Marks			Credit
		L	T	P	Int.	Ext.	Total	
Generic Elective								
BMCMS1-801	CSR & Business Ethics	4	-	-	40	60	100	4
Core Papers								
BMCMS1-802	International Finance	4	-	-	40	60	100	4
BMCMS1-803	Marketing Research	4	-	-	40	60	100	4
BMCMS1-804	Advanced Auditing Practices in Business	4	-	-	40	60	100	4
Discipline Specific Elective								
BMCMS1-805	Banking Law and Practices	4	-	-	40	60	100	4
Skill Enhancement Course								
BMCMS1-806	Communication Skills and Personality Development	3	-	-	40	60	100	3
Ability Enhancement Compulsory Course								
BMCMS1-807	Business Statistics Research Lab	-	-	2*2	60	40	100	2
	Total	23	-	4	300	400	700	25

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Semester – IX

Subject Code	Subject Name	Contact Hours			Marks			Credit
		L	T	P	Int.	Ext.	Total	
Generic Elective								
BMCMS1-901	Operation Research	4	-	-	40	60	100	4
Core Papers								
BMCMS1-902	Financial Risk Management in Banks	4	-	-	40	60	100	4
BMCMS1-903	International Financial Reporting System	4	-	-	40	60	100	4
BMCMS1-904	Management of Financial Services	4	-	-	40	60	100	4
Discipline Specific Elective								
BMCMS1-905	Services Marketing	4	-	-	40	60	100	4
Skill Enhancement Course								
BMCMS1-906	Advanced Computerized Accounting Lab	-	-	2*2	60	40	100	2
Ability Enhancement Compulsory Course								
BMCMS1-907	Seminar on Contemporary Issues in Business	2	-	-	60	40	100	2
	Total	22	-	4	320	380	700	24

Semester – X

Subject Code	Subject Name	Contact Hours			Marks			Credit
		L	T	P	Int.	Ext.	Total	
Ability Enhancement Compulsory Course								
BMCMS1-011	Internship Project	-	-	-	360	240	600	30
	Total	-	-	-	360	240	600	30

BUSINESS AUDITING AND CORPORATE GOVERNANCE

Subject Code – BMCMS1-501

**L T P C
4 0 0 4**

Duration: 60 Hrs.

Course Objectives

The aim of this subject is:

1. To study Law of Contract, Sale of Goods Act and Negotiable Instrument for legally smooth functioning of a business.
2. To highlight about Company Law as well as constitutional framework of taxation.
3. To provide insights about Business Environment, Complexity and Diversity of current business environment in the 21st century
4. To provide a deeper understanding of the environmental factors influencing Indian business organizations.

Course Outcomes

After successful completion of this course, students will be able to:

1. Understand the various business Auditing and Corporate Governance knowledge.
Understand the impact of legal environment in a business context and demonstrate knowledge of and need for sustainable development
1. Analyze the various facets of basic case laws of each Act from a legal and managerial perspective
2. Apply the legal provision of Acts in common business situations.
3. Scanning internal and external environment for the sustainability of business

UNIT-I (15Hrs.)

Auditing: Meaning, Objectives, Basic Principles, Advantages and Limitations of Audit. Investigation, Difference between Audit and Investigation ,Audit Program, Audit Evidence, Internal control ,Internal check and Internal Audit.

UNIT-II (15Hrs.)

Verification and Valuation of Assets and Liabilities.

Company Auditor-Qualification and Disqualification –Appointment –Removal, Remuneration, Rights, Duties and Liabilities for offences of Company secretaries. Position and role of Company Secretaries.

UNIT- III (15Hrs.)

Corporate Governance: Concepts and Issues: History of Corporate Governance, Principles of Corporate Governance, Globalization and Corporate Governance, Corporate Governance practices/codes in India, Uk, Japan and USA; Corporate Governance in Family Business ;Corporate Governance in State –owned business-The MOU System ;Emerging Trends in Corporate Governance.

UNIT-IV (15Hrs.)

Corporate Board: Attributes, Duties, Responsibilities, Liabilities ;Shaping Directorial Competence and board Effectiveness ;Corporate Disclosure and Investor Protection; Corporate

Reputation ,Corporate Legitimacy .Corporate Crimes –Company and Society Relations ,Cadbury committee, OECD Principles.

Recommended Books

1. Dinkar, P., "Principles and practice of Auditing", Sultan Chand and sons, New Delhi.
2. Gupta, K., and Arora, A., "Fundamentals of Auditing", Tata Mc-Graw Hill, Publishing Co. Ltd., New Delhi,
3. K.R Chandratre and A.N . Navarae, 'Corporate Governance-A Practical Handbook' ,Bharat Law House Pvt Ltd.
4. Adrian Cadbury, " Corporate Governance and chairmanship" : A personal View ' ,
- 5 Subhash Chandra Das, 'Corporate Governance in India :An Evaluation' , PHI Learning. Oxford University Press.

GLOBAL BUSINESS ENVIRONMENT

Subject Code – BMCMS1-502

**L T P C
4 0 0 4**

Duration – 60 Hrs

Course Objectives

The aim of this subject is:

1. To Introduce students to contemporary issues in Global Business that illustrates the unique challenges faced by managers in the global business environment.
2. To enable them get global perspective on issues related to business.
3. To familiarize the students with the concepts, Functions and practices of international business.

Course Outcomes

After successful completion of this course, students will be able to:

1. Understand the scope of Global business in a business context and demonstrate knowledge of and need for sustainable development
- 2 Analyze the various facets of basic International Trade theories of legal and managerial perspective
- 3 Apply the legal provision of Acts in common business situations.
4. Scanning internal and external environment for the sustainability of International business

UNIT – I (15 Hrs)

Introduction: Introduction to the field of Global Business, Significance, Nature and scope of Global business, Modes of Global business-Global Business Environment-Social, Cultural, Economic, Political and Ecological Factors.

International trade Theories-Mercantilism; Absolute Cost Theory, Comparative Cost Theory, Opportunity Cost Theory, Factor Endowment Theory.

UNIT – II (15 Hrs)

Theories of International Trade, Trading Environment of International trade, Free Trade v/s Protection-Tariff and Non-Tariff Barriers- Trade Blocks

UNIT-III (15 Hrs)

Balance of Payment-Concept, Components of BOP, Disequilibrium in BOP-Causes for disequilibrium and methods to correct the Disequilibrium in Balance of Payment.

Foreign Exchange Market-Nature and transactions in foreign exchange market and types of players, Exchange rate Determination.

UNIT-IV (15 Hrs)

World Trade Organization- Objectives, Organization Structure and Functioning of WTO, International Liquidity: Problems of Liquidity, International Financial Institution-IMF, IBRD, IFC, ADB.

Suggested Readings

1. Dr Francis Cherunilam, International Business Environment Text & Cases, Himalaya Publishing

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2. Charles W.L .Hill Irwan, International Business Envionment,3rd Edition TATA McGraw Hill 2000.
 3. K. Aswathappa, International Business , Himalaya Publishing, TATA McGraw Hill Publishing company Ltd.
 4. Sundaram and Black, International Business Environment, The text and Cases.
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INVESTMENT MANAGEMENT

Subject Code – BMCMS1-503

**L T P C
4 0 0 4**

Duration – 60 Hrs

Course Objectives

The aim of this subject is:

1. To equip the students with the theoretical and practical knowledge of investment sources
2. To develop the skills for analyzing investment environment and risk involved in investment
3. To develop the analytical skills required for performing technical and fundamental analysis of companies
4. To provide knowledge about formulating optimum portfolio and measuring its performance.

Course Outcomes

After successful completion of this course, students will be able to:

1. Understand various investment opportunities and apply single and multi-factor models to examine the degree of risk
2. Evaluate the investment environment through analyzing economic, industry and corporate scenario
3. Comprehend technical analysis and analyze the investment opportunity based on various market indicators, financial indicators price indicators and their historical trend
4. Make optimum investment decisions based on technical analysis, fundamental analysis and level of risk and return involved in single stock and at portfolio level.

UNIT-I (15 Hrs)

Investment – Meaning, Nature, Objectives and Process; Investment Avenues; Investment vs. Gambling; Investment vs. Speculation.

Risk and Return: Concept, Types, CAPM, Arbitrage Pricing Theory and Multi – Factor Models

UNIT-II (15 Hrs)

Economic Analysis: Analysis of Macroeconomic Variables. **Industry Analysis:** Industry Life Cycle, Key Characteristics in Industry Analysis. **Company Analysis:** Analysis of Financial Statements, Key Financial Ratios.

UNIT-III (15 Hrs)

Technical Analysis – Theoretical Framework; Dow Theory

Charts- Candlestick Chart, Line Chart and Open High Low Close Chart

Overlays- Support, Resistance and Trend Line; Market Indicators Advance Decline Index

Price Indicators- Relative Strength Index, Average Directional Index and Momentum

UNIT-IV (15 Hrs)

Market Efficiency - Introduction to Efficient Market Hypothesis, Random Walk Model, Forms of EMH.

Markowitz Portfolio Selection Model: Portfolio Diversification, Markowitz Model, Portfolios of Two Risky Securities, A Three Security Portfolio.

Relevant Case Studies should be discussed in class.

Suggested Readings

1. Reily and Brown, ‘Investment Analysis and Portfolio Management’, Cengage, New Delhi

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2. Bodie, Kane, Marcus and Mohanty, 'Investments', Tata McGraw Hill, New Delhi
 3. Fisher DE and Jordon RJ, 'Security Analysis and Portfolio Management', PHI, New Delhi
 4. Hirt and Block, 'Fundamentals of Investment Management', Tata McGraw Hill, New Delhi
 5. A. Avdhani 'Security Analysis and Portfolio Management' Himalaya Publication
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MRSPTU

SEMINAR ON TRAINING PROJECT REPORT

Subject Code – BMCMS1-504

**L T P C
0 0 4 2**

Students will submit their summer internship report and give presentation in front of evaluation committee. Department Training and Placement Coordinator will provide them the format of training report and students will submit their report as per the prescribed format.

MRSPTU

PRODUCTION AND OPERATIONS TECHNIQUES

Subject Code: BMCMS1-505

L T P C

Duration: 60 Hrs

4 0 0 4

Course objective: The main objective of this course are:

1. To develop an understanding of how the operations, have strategic importance and can provide a competitive advantage in the workplace.
2. To understand the relationship between operations and other business functions.
3. To understand techniques of location and facility planning; line balancing; job designing; and capacity planning in operations management.

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

1. Understand ever growing importance of Production and Operations management in uncertain business environment.
2. Gain an in-depth understanding of resource utilization of an organization.
3. Appreciate the unique challenges faced by firms in services and manufacturing.
4. Understand the subject as a crucial part of functional management.

UNIT-I (15 Hrs)

Operations Management: Concept, Functions. Transformation Process Model: Inputs, Process and Outputs; Classification of Operations; Responsibilities of Operations Manager, Contribution of Henry ford, Deming, Crossby, Taguchi.

Process selection- Project, Job, Batch, Mass and Process types of Production Systems.

UNIT – II (15 Hrs)

Product Design and Development – Product Design and Its Characteristics, Product Development Process (Technical), Product Development Techniques

Facility Location – Importance, Factors in Location Analysis: Location Analysis Techniques.

UNIT – III (15 Hrs)

Inventory Management: Concepts, Classification: Objectives: Factors Affecting Inventory Control Policy: Inventory costs: Basic EOQ Model: Re-order Level: ABC Analysis

UNIT – IV (15 Hrs)

JIT and Lean Production System: JIT Approach, Implementation requirements, Services, Kanban System. **Inventory Management:** Concepts, Classification, Objectives, Factors Affecting Inventory Control Policy, Inventory Costs, Basic EOQ Model, Re-order level, ABC analysis, Logistics and Franchising.

Suggested Readings

1. Nair, Production & Operations management, Tata McGraw Hill
2. Adam and Eben, Production & Operations management, Prentice Hall, India.
3. Krajewski & Ritzman, Operations Management, Pearson Education.
4. Buffa & Sarin, Modern Production/Operations Management, John Wiley
5. Chary, Production & Operations Management, Tata McGraw.

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Open – Elective

Subject Code: *****

**L T P C
3 0 0 3**

Duration: 45 Hrs

Open elective will be an inter-disciplinary subject. Students will study one subject from other disciplines.

MRSPTU

6TH
SEMESTER

SECURITY ANALYSIS

Subject Code – BMCMS1-601

**L T P C
4 0 0 4**

Duration: 60 Hrs.

Course Objectives: The objective of this course is to help the students to understand the security analysis & Portfolio management. In this context the main objectives of this course is to provide a theoretical and practical background in the field of investments. Students will be able to design and manage the bond as well as equity portfolios in the real word. Student will gain knowledge of valuing equity and debt instruments, managing mutual funds and measure the performances of portfolio.

Course Outcomes: After completing this course the students should be able to different avenues of new investment and security analysis. Students will be able to apply the concept of portfolio management for better investment at desired risk level.

UNIT-I (15 Hrs.)

Meaning, Nature and Scope of Security Investment; Various Approaches for Investment Decisions. Fundamental Analysis and Technical Analysis, Efficient Market Hypothesis - Meaning and Implications - Random Walk Theory - Strong and Semi-strong and Weak Forms of Efficiency - Tests of EMH.

UNIT-II (15 Hrs.)

Equity Risk and Return - Capitalization of Dividend Earning and Cash Flows, Profit Earning (PE) Approach Valuation of Debt Securities - Types of Bonds - Interest Rate of Risk and Purchasing Power Risk - Market Interest Rate and Term Structure of Interest Rates – Yield Curves - Limitation of Yield Curves - Risk Premium Bonds - Macaulay’s Duration (MD). Security Risk and Return vs Portfolio Risk and Return; Various Components of Risks-Market Risk, Inflation Risk, Management Risk, Liquidity Risk, Business Risk, Financing Risk etc., Systematic vs. Unsystematic Risks

UNIT-III (15 Hrs.)

Assumptions: Capital Market Line, Portfolio Selection, Capital Asset Pricing Model (CAPM) Assumptions, Security Line, Testing The CAPM - Arbitrage Pricing Theory (APT) - Assumptions - One Factor and Two Factor Arbitrage Pricing - Multi-Factor Arbitrage Pricing

UNIT-IV (15 Hrs.)

Optimum Portfolio, Passive Management - Active Management - The Formula Plans for The Purchase & Sale of Securities – Rupee Cost Averaging – Constant Rupee Plan – Constant Ratio Plan – Portfolio Revision & Cost (Theory Only).

Recommended Books

1. Donald E. Fisher and Ronald J. Jordan, ‘Securities Analysis and Portfolio Management’, Prentice Hall, New Delhi.
2. Harry Sourain, ‘Investment Management’, Prentice Hall of India.
3. Francis and Archer, ‘Portfolio Management’, Prentice Hall of India.
4. L.C. Gupta, ‘Stock Exchange Trading in India’, Society for Capital Market Research and Development, Delhi

STRATEGIC MANAGEMENT

Subject Code – BMCMS1-602

**L T P C
4 0 0 4**

Duration: 60 Hrs.

Course Objectives: The objectives of the Course are to help the Students Develop an understanding of the basic inputs in making and implementing corporate strategic decisions and also familiarize them with the issues and practices involved.

Course Outcomes: After completion of this course, the students should be acquainted with the various business and corporate level strategies. They will also have an understanding about the various environmental scanning techniques. They will also gain information about the corporate analysis models.

UNIT-I (15 Hrs.)

Definition, Nature, Scope, and Importance of Strategy and Strategic Management (Business Policy). Strategic Decision Making, Process of Strategic Management and Levels at Which Strategy Operates, Role of Strategists, Defining Strategic Intent: Vision, Mission, Business Definition, Goals and Objectives, Environmental Appraisal—Concept of Environment, Components of Environment (Economic, Legal, Social, Political and Technological), Environmental Scanning Techniques- ETOP, QUEST and SWOT (TOWS).
Techniques- ETOP, QUEST and SWOT (TOWS).

UNIT-II (15 Hrs.)

Internal Appraisal – The Internal Environment, Organisational Capabilities in Various Functional Areas and Strategic Advantage Profile. Methods and Techniques Used for Organisational Appraisal (Value Chain Analysis, Financial and Non-Financial Analysis, Historical Analysis, Industry Standards and Benchmarking, Balanced Scorecard and Key Factor Rating). Identification of Critical Success Factors (CSF)

UNIT- III (15 Hrs.)

Corporate Level Strategies: Stability, Expansion, Retrenchment and Combination Strategies, Corporate Restructuring, Concept of Synergy. Mergers & Acquisitions, Corporate Restructuring, Business Level Strategies: Porter’s Framework of Competitive Strategies; Conditions, Risks and Benefits of Cost Leadership, Differentiation and Focus Strategies. Location and Timing Tactics, Concept, Importance, Building and Use of Core Competence. Strategic Analysis and Choice: Corporate Level Analysis (BCG, GE Nine Cell, Hofer’s Product Market Evolution and Shell Directional Policy Matrix).

UNIT-IV (15 Hrs.)

Industry Level Analysis: Porters’ Five Forces Model, Qualitative Factors in Strategic Choice, Strategy Implementation: Resource Allocation, Projects and Procedural Issues. Organisation Structure and Systems in Strategy Implementation. Leadership and Corporate Culture, Values, Ethics and Social Responsibility. Operational and Derived Functional Plans to Implement Strategy, Integration of Functional Plans, Strategic Control and Operational Control, Organisational Systems and Techniques of Strategic Evaluation.
Relevant case studies related to the topics should be discussed.

Recommended Books

1. A. Kazmi, ‘Business Policy & Strategic Management’, Tata McGraw Hill.
2. Thomson & Strickland, ‘Strategic Management: Concept & Cases,’ Tata McGraw Hill.

3. S. Reddy, 'Strategic Management', Himalaya Publication.
4. Wheelen & Hungee, 'Strategic Management & Business Policy', Addison Wesley.
5. Johnson & Scholes, 'Exploring Corporate Strategy', Prentice Hall India.
6. Jauch & Glueck, 'Business Policy & Strategic Management', Tata McGraw Hill.

MRSPTU

E-COMMERCE

Subject Code: BMCMS1-603

**L T P C
4 0 0 4**

Duration: 60 Hrs.

Learning Objectives: The objective of the course is to acquaint the students with E-Business in competing international markets.

UNIT-I (15 Hrs.)

Introduction to E-Commerce and E-Business: Definition and competing in the digital economy – Forces Fuelling E-commerce and E- Business Models - Environment of E- Business, Economics and social impact of E- Business, opportunities and Challenges.

UNIT-II (15 Hrs.)

Industry Framework and Types, Structure and Organization of E-Business, Communications – Internet Service Providers, Internet Access Provider, Internet vs. Online Services, WWW: Concepts, Technology, Applications and Services Offered in The Internet. EDI, EFT, Electronic Payment Systems, Industry Applications Like Online Banking and Other Business Applications. Electronic Payment Technology, Digital Cash, Electronic Check, On-Line Credit Card; Electronic Commerce and Banking; Changing Dynamics in The Banking Industry, Home Banking Implementation Approaches, Open vs Closed Models, Management Issues in Online Banking.

UNIT-III (15 Hrs.)

Supply Chain Management: Supply Chain Integration and Coordination, Importance of Supply Chain Management, Objective and Methodology of Supply Chain Management, CRM - Online Sales Force, Online Customer Service and Support, Technology and Marketing Strategy: Intranets and Manufacturing Integrated Logistics, Agile Manufacturing, Internet Marketing. Manufacturing Information Systems, Intranet Based Manufacturing Logistics Management.

UNIT-IV (15 Hrs.)

Security Issues in E-Business: Security Overview, Electronic Commerce Threats, Encryption, Cryptography, Public Key and Private Key Cryptography, Digital Signatures, Digital Certificates, Securing E-Commerce Networks: Security Protocols such as HTTP, SSL, Firewalls, Personal Firewalls.

Recommended Books

1. G.H. Cady and Part McGreger, 'The Internet', BPB Publication.
2. Phil Carpenter, 'E –Brands', HBS Press, Boston, 2000
3. Peter Keen and Mark McDonald, 'The e-Process Edge', Tata McGraw-Hill Delhi.
4. L. Cathernine Mann, 'Global Electronic Commerce', Institute for International Economics.
5. Sundeep Oberoi, 'E-Security and You', Tata McGraw-Hill, New Delhi.
6. Jason R. Rich, 'Starting an E-Commerce Business', IDG Books, Delhi.
7. Shurety Samantha, 'E-Business with Net Commerce', Addison Wesley.

MAJOR PROJECT

Subject Code: BMCMS1-604

**L T P C
0 0 0 3**

A Faculty supervisor will be appointed to the students from the department. In consultation with the supervisor, student will decide their topic. Students can do their project on any topic of their choice (Finance/Marketing/HR/Entrepreneurship/Banking/Operations etc.) and submit the project in the department. Students must give presentation on their project in the department. Their final evaluation will be done based on the work done in the project and their performance during presentation and Viva Voice.

CONSUMER BEHAVIOUR

Subject Code – BMCMS1-605

**L T P C
4 0 0 4**

Duration – 60 Hrs.

Course Objectives: The main objectives of this course are:

1. To understand consumer behaviour in an informed and systematic way.
2. To analyse personal, socio-cultural, and environmental dimensions that influence consumer decisions making.
3. To enable students in designing and evaluating the marketing strategies based on fundamentals of consumer buying behaviour.

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

1. Demonstrate how knowledge of consumer behaviour can be applied to marketing.
2. Identify and explain factors which influence consumer behaviour.
3. Relate internal dynamics such as personality, perception, learning motivation and attitude to the choices consumers make.
4. Use appropriate research approaches including sampling, data collection and questionnaire design for specific marketing situations

UNIT-I (15 Hrs.)

Consumer Behaviour: Nature, Scope & Application, Consumer Buying Behaviour: Consumer Decision Making Process (Five Step Model), Factors Affecting Buying Behaviour, Purchase Behaviour, Buyer's Role.

UNIT-II (15 Hrs.)

Consumer as an Individual: Consumer Motivation: Needs & Goals, Positive & Negative Motivation, Types & Systems of Needs Hierarchy & Trio of Needs, Introduction to Personality: Theories, Product Personality, Perception: Concept and Elements of Perception and Attitude with Reference to Consumer Behaviour.

UNIT-III (15 Hrs.)

Consumer in Social & Cultural Setting: Reference Groups: Concepts, Factors Affecting Reference Groups, Family: Functions of Family, Family Decision Making, Family Life Cycle Social Class & its Measurement, Culture & Sub Culture: Definition & Influence.

UNIT-IV (15 Hrs.)

Consumer Decision Making: Introduction to Opinion Leadership Process Diffusion of Innovations: Diffusion Process, Adoption Process, Introduction to Consumer Decision Making: Levels, Decision Making Process, Various Views of Consumer Decision Making, Models of Consumer Decision Making.

Recommended Books

1. Schiffman & Kanuk, 'Consumer Behaviour', Pearson Education.
2. Engel, Blackwell & Miriard, 'Consumer Behaviour', Dryden Press.
3. R. Majumdar, 'Consumer Behaviour: Insights from the Indian Market', PHI Learning Pvt. Ltd., New Delhi.
4. Bitta Loudon, 'Consumer Behaviour', Tata McGraw Hill New Delhi.

INDUSTRIAL RELATIONS AND LABOUR LAWS

Subject Code: BMCMS1-606

**L T P C
4 0 0 4**

Duration: 60 Hrs

Course Objectives

The aim of this course is:

1. To help students to understand basics of labor laws and industrial relations applicable in various business houses.
2. To familiarize the students with labor legislations and employee relations scenario in India.
3. To enable students, understand the important concepts of wage, salary and compensation management in India.
4. To make the students of Industrial Relations understand the concept of Public Relations and its various dimensions in the organization.

Course Outcomes

After completion of course, students will be able to:

1. Understand the laws related to working conditions in different settings.
2. Learn the laws relating to Industrial Relations, Social Security
3. Able to identify and solve issues related to welfare and wage Legislations of groups in organization
4. Gain knowledge about the dispute settlement machinery and the laws related to dispute settlement

UNIT-I (15 Hrs)

Industrial Relations - Concept, Theories and Evolution, System approach to IR-factors, Context, Web of Rules & Ideology, Trade UNIONSIM, impact of trade unions on wages, Factories Act, 1948; Mines Act, 1952; Trade Unions Act, 1926.

UNIT-II (15 Hrs)

Trade Unionism in India: Origin, Growth, Structure and Management of Trade Unions, Recognitions, Leadership, Trade Unionisms, Employers' Organisations in India, Managerial Associations. **Collective Bargaining:** Concept, Meaning and Objectives, Approaches, Technique & Strategies to Collective Bargaining, Process of Collective Bargaining, Impact of CB and Workers Participation in Management on IR

UNIT-III (15 Hrs)

Workers' Participation in Management: Concept, Purpose and Practices in other countries; Workers' Participation Schemes in India – Works Committee, Joint Management Council, Worker – Director, Shop Council and Joint Council, WPM, EPM; Problems and Prospects in India; Quality Circles – Concept and Practices in India.

UNIT-IV(15 Hrs)

Laws relating to Industrial Relations: Industrial Disputes Act, 1947; Industrial Employment (Standing Orders) Act, 1946; Workmen's Compensation Act, 1923; Employees' State Insurance Act, 1948; Employees' Provident Funds & Misc. Provisions Act, 1952; Maternity Benefit Act, 1961; Payment of Gratuity Act, 1972. Payment of Wages Act, 1936; Minimum Wages Act, 1948; Payment of Bonus Act, 1965; Equal Remuneration Act, 1976.

Relevant case studies related to the topics should be discussed.

Suggested Readings

1. Arun Monappa & J.T., 'Dunlop Industrial System', TATA McGraw Hill.
2. C.N. Patil, 'Collective Bargaining', University Press.
3. Pramod Varma, 'Industrial Relations', Tata McGraw Hill.
4. S.C. Srivastava, 'Industrial Relation & Labor Laws', Vikas Publications.
5. **Singh and Sinha, 'Labor Laws in Brief', Excel Books.**

MRSPTU

7TH
SEMESTER

ORGANIZATION BEHAVIOUR

Subject Code: BMCMS1-701

L T P C

Duration: 60 Hrs

4 0 0 4

Course Objectives: The aim of this course is-

1. To provide an understanding of basic concepts, theories and techniques in the field of human behaviour at the individual, group and organizational levels in the changing global scenario.
2. To develop strategies to improve employee engagement and motivation.
3. To understand how individual, groups and structure have impacts on the organizational effectiveness and efficiency.

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

1. Identify, explore and examine factors impinge on individual and group behaviour in organizations in the new millennium.
2. Explain the terminology associated with organizational behaviour.
3. Incorporate and apply the predominant organizational behaviour theories to gain knowledge of contemporary issues in organizational behaviour and frameworks to work with real life organizational issues concerned with Human Behaviour at work place.

UNIT-I (15 Hrs)

Organizational Behaviour: Concepts, Theories and organization aspects of OB, Contributing Disciplines to OB, challenges and opportunities for OB. Foundations of Individual Behaviour: Biographical Characteristics, Learning, Theories of Learning, Ability, Attitudes, Attitude Change, Values & Beliefs, Prejudices.

Personality: Determinants of Personality, Perception, Attribution Theory, Person's Perception.

UNIT-II (15 Hrs)

Motivation: Definition & Process, Early Theories of Motivation, Contemporary Theories of Motivation, Nature and process of Motivation, Application of Motivation Concept.

Job Satisfaction: Nature & Significance of Job satisfaction.

Leadership: Nature Significance & Theories; Leadership Effectiveness Model; Leadership in Indian Culture; Leadership Traits & Skills; Behavioural Styles in Leadership. Transactional Analysis, Life Position, Johari Window Model.

UNIT-III (15 Hrs)

Foundations of Group Behaviour: Nature & Concept of Group Formation, Group properties: Roles, Norms, Status, Size and Cohesiveness, Stages of Group Formation, Theories of Group Formation. Teams, Work Teams, Difference between Group & Team.

Group Decision Making: Decision Making Process; Decision Making Styles; Advantages & Disadvantages of Decision Making; Techniques of Decision Making; Consensus Decision Making in Groups.

Conflict Management: Definition of Conflict, Transitions in Conflict thought; Functional Vs Dysfunctional Conflict; Conflict Process; Individual, Group Level Conflict and Organization level Conflict; Managing Organizational Conflict Negotiations - Meaning & Definition, Negotiations Process; Issues in Negotiations.

UNIT-IV (15 Hrs)

Organizational Change & Development: Understanding Organization, Managing Organization Culture and Technology, Organizational Change: Change Agents, Change Models, Resistance to Change.

Managing Power and Politics in Organization: Nature & Concepts, Sources & Types of Power, Techniques of Politics.

Recommended Books

1. Robbins, 'Organization Behaviour', Pearson Education.
 2. Luthans, 'Organization Behaviour', Tata McGraw Hill.
 3. Hersey, 'Management of Organizational Behaviour', Prentice Hall India.
 4. Aswathappa, 'Organization Behaviour', Himalaya Publications.
 5. L.M. Prasad, 'Organisation Behaviour', Sultan Chand & Sons.
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CORPORATE TAX PLANNING

Subject Code – BMCMS1- 702

**L T P C
4 0 0 4**

Duration: 60 Hrs.

Course Objectives

The aim of this course is:

1. To acquaint the students with basic principles underlying the provisions of direct and indirect tax laws and to develop a broad understanding of the tax laws and accepted tax practices.
2. To identify the technical terms related to Corporate Tax Planning.
3. To prepare the students to have a thorough knowledge about the planning and management of corporate taxation.

Course Outcomes

After completing this course, the students will be able to:

1. Know the various tax policies of the Indian government.
2. Gather practical knowledge required for tax procedures and systems.
3. Understand tax evasion and tax avoidance; Nature and scope of tax planning and management in the corporate sector; Justification of corporate tax planning and management.

UNIT-I (15 Hrs.)

Structure of Direct and Indirect Taxes in India, Meaning of Tax Planning and Management, Tax Evasion and Tax Avoidance; Nature and Scope of Tax Planning and Management in the Corporate Sector; Justification of Corporate Tax Planning and Management, Taking Advantages of Available Reliefs, Rebates and Tax Free Sources of Income.

UNIT-II (15 Hrs.)

Definition of Various Kinds of Companies - Meaning of Company under IT Act, Residential Status of Companies and Implications for Tax Planning, Assessment of Companies Including Carry Forward and Set Off of Losses.

UNIT-III (15 Hrs.)

Tax Planning with Reference to Setting up of a New Business, Tax Planning with Reference to Location of Business. Tax Planning with Reference to Nature of Business, Tax Planning with Reference to Form of Organization.

UNIT-IV (15 Hrs.)

Tax Planning with reference to Financial Management Decisions, Tax Planning with reference to Managerial Decisions, Tax Planning in respect to Employee's Remuneration, Tax Planning and Adoption of Method of Accounting. Tax planning regarding Capital Gains, Tax Planning in respect of Amalgamation or Demerger.

Recommended Books

1. V.K. Singhania, 'Direct Taxes: Planning and Management'.
2. Girish Ahuja, 'Direct Taxes: Law and Practice'.
3. Bhagwati Prasad, 'Law and Practice of Income Tax in India'.
4. R.N. Lakhotia, 'Corporate Tax Planning'.

MRSPTU

INTERNATIONAL ACCOUNTING

Subject Code – BMCMS1-703

L T P C

Duration: 60 Hrs.

4 0 0 4

Course Objectives

The aim of this course is:

1. To develop students' knowledge of accountancy, particularly in relation to international accountancy through a more in depth and broader study of its contents.
2. To impart knowledge to the students regarding the application of international accounting principles in different situations.
3. To make students capable of tackling issues in prevailing regulatory environments.

Course Outcomes

After completing this course, the students will be able to:

1. Understand accounting knowledge about complex business activities and they are also able to develop a global perspective of business situation and institutions.
2. Apply the knowledge of fundamental concepts of finance.
3. Learn the knowledge of accounting policy and accounting treatment about complex business activities. Students will also be able to understand the differences in accounting policies around the world.

UNIT-I (15 Hrs.)

International Standards and Organization: The International Accounting Standards Board (IASB)-The role and the standard setting process, advantages, supporting and deterring forces; International and Regional Efforts in Standard Setting; International Standards setting process; IFRS adoption or convergence by Indian Companies. The IASB-International Financial Reporting Standards framework for: First-Time Adoption of International Financial Reporting Standards; Accounting Policies; Changes in Accounting Estimates and Errors.

UNIT-II (15 Hrs.)

International Dimensions of accounting and control: Multinational enterprise, Internationalization of capital markets, Internationalization of accounting profession. Operational and conceptual issue.

Foreign currency translations: methods and practices.

Managerial Accounting Issues: Strategic Planning; Management Control Systems; Performance Evaluation of foreign operations.

UNIT-III (15 Hrs.)

Specific Reporting Issues: Regulatory Disclosure Requirements; Foreign Operations Disclosure; Social Responsibility Disclosures.

Financial Statement Analysis of companies and countries differences in accounting principles, foreign currency statements and Ratio Analysis.

Transfer pricing, methods, objectives, strategies. Emerging issues in International Accounting.

UNIT-IV (15 Hrs.)

The Effects of changes in foreign exchange rate, Accounting for government grants and disclosure of government assistance, Segment Reporting, Exploration for and evaluation of mineral resources, Construction contracts and Employment and post-employment benefits.

Recommended Books

1. Chartered Institute of Management Accountants. CIMA dictionary of finance and accounting. London: Bloomsbury.
 2. B. Elliott, & J. Elliott, 'Financial Accounting and Reporting', Harlow: Pearson/Prentice Hall.
 3. S. Agarwal, 'Manual of Accounting Standards', Snow White.
 4. T.P. Ghosh, 'Accounting Standards and Corporate Accounting Practices', Taxmann Publishers.
 5. Bhabatosh Banerjee, 'Regulation of Corporate Accounting and Reporting in India', World Press.
 6. Lev Baruch, 'Financial Statement Analysis- A New Approach', Prentice Hall.
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MERGER, ACQUISITION AND VALUATION

Subject Code- BMCMS1- 704

L T P C

Duration: 60 Hrs

4 0 0 4

Course Objectives

The aim of this course is:

1. To gain the understanding of Merger and Acquisition at corporate level.
2. To teach the valuation of companies during merger and acquisition.
3. To get familiarize with major corporate restructuring strategies.
4. To get an understanding of valuation and analytical tools.

Course Outcomes

After completing this course, the students will be able to:

1. Examine appropriate strategies for Merger and Acquisitions.
2. Analyze the effect of financing decisions on organization structure, firm performance.
3. Understand the Shareholder's perspective involved in Merger and Acquisitions.

UNIT-I (15 Hrs)

Corporate Restructuring: Meaning of Merger & Acquisitions, Types of Mergers, Process of Merger & Acquisition, Motives Behind Merger & Acquisition, Difference between Merger & Acquisition, Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011.

UNIT-II (15 Hrs)

Corporate Takeovers: Motivations, Cross Border Take Overs, Takeover Strategies, Anti Takeover Strategies, Change in Ownership: Buy Back of Shares, Leverage Buyouts (LBO), LBO Process, Management Buyouts (MBO), Going Private, Exchange Offer, Reverse Merger, Financial Restructuring.

UNIT-III (15 Hrs)

Exit Strategies: Demerger: Introduction, Types of demerger – Sell off, Equity Carve out, Divestiture, Tracking Stocks, Stock Split.

Post-Merger Integration: Critical success factors for post-merger integration, Ingredients of integration, Timing and Speed of integration, approaches to integration, Challenges in integration.

UNIT-IV (15 Hrs)

Overview of Business Valuation: Genesis of Valuation, Need for Valuation, Hindrances / Bottlenecks in Valuation, Business Valuation Approaches, Principles of Valuation (Cost, Price and Value)

Valuation of Business and Assets for Corporate Restructuring: Type of Valuations, Valuation Principles, Relative Valuation.

Valuation of Merger & Acquisition: Shareholder Value Analysis, Determination of Swap Ratio, Determination of Financial Benefits of Merger & Acquisitions internal and external change forces contributing to M & A activities- Impact of M & A on stakeholders.

Recommended Books

1. J F Weston & S C Weaver, Mergers & Acquisition: Tata McGraw Hill.
 2. Stowell David, “Investment Banking, Hedge Funds & Private Equity”, Elsevier.
 3. Subramanian Pratap: Investment Banking (concepts, analyses and cases).
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ADVERTISING AND SALES MANAGEMENT

Subject Code – BMCMS1- 705

L T P C

Duration – 60 Hrs

4 0 0 4

Course Objectives

The aim of this course is:

1. To explore how companies use advertising and marketing to sell products.
2. To evaluate different strategies for selling products.
3. To learn how to use persuasive sales techniques.

Course Outcomes

After completing this course, the students will be able to:

1. Explain use of advertising and sales management as a marketing tool.
2. Identify key players in advertising industry.
3. Explain appropriate selection of media.
4. Identify and make decisions regarding the most feasible advertising appeal, media mix and sales force.

UNIT-I (15 Hrs)

Introduction: Definition, Nature and Evolution of advertising, its functions and role and types of advertising Social, Economic and Legal aspects of advertising. Advertising and Marketing Mix, Advertising and Communication Process.

Advertising Budget: Objectives, Preparation and Methods of Advertising Budget.

UNIT-II (15 Hrs)

Advertising Agency: Function, Selection and Compensation.

Advertising Media: Different Types of Media, Function, Merits and Demerits of Media, Selection of media and its vehicles.

Copy Writing: Different Elements of a Copy and Layout.

UNIT-III (15 Hrs)

Introduction to Sales Management: Nature, role and importance. Functions of sales manager.

Sales Organization: Formal, Informal, Horizontal, Vertical, Centralized, Decentralized, Geographic, Customer, Product, Combination, Organizations.

UNIT-IV (15 Hrs)

Planning and recruitment of sales force: Job analysis specification, Job description, Sources of Recruitment, Selection of Sales Person.

Sales Force Motivation: Nature, Importance, Factors Influencing the Motivation of sales force.

Evaluation of Sales Forces Performance: Qualitative and Quantitative Basis to Evaluate Sales Force Control and Budget.

Relevant Case Studies should be discussed in class.

Recommended Books

1. Belch, George E. and Belch, Michael A. “Advertising and Promotion”, Tata McGraw Hill.
2. Guinn, Allen, Chris T., Semenik, Richard J. “Advertising & Integrated Brand Promotion”, Thomson – South Western.
3. Batra, Rajeev, Mayers, John G., and Aaker, David A. “Advertising Management”, Pearson Education, New Delhi.
4. Spiro, Stanton and Rich “Management of a Salesforce”, Tata McGraw Hill.

MRSPTU

SOCIAL ENTREPRENEURSHIP

Subject Code–BMCMS1- 706

L T P C

Duration – 45 Hrs

3 0 0 3

Course Objectives: The aim of this course is-

1. To provide knowledge about The Social Entrepreneurship.
2. To help students to develop “a Social entrepreneurial imagination and to bring out the practice of Social.
3. To create viable socio-economic structures, relations, institutions, organizations and practices, that yield and sustain social benefits.

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

1. Know the parameters to assess opportunities and constraints for social entrepreneurship.
2. Understand the systematic process to select social entrepreneurship and screen a business idea.
3. Understand various funding opportunities available for social entrepreneurship and new ventures.

UNIT-I (10 Hrs)

Social Entrepreneur, Social Entrepreneurship and Social Enterprises: Meaning, definition: Social entrepreneur, social entrepreneurship, and social enterprises. Characteristics of Social Entrepreneurship - Explicitly formulated mission to create and sustain social value and to benefit the communities, high degree of economic risk and autonomy in activities related to producing goods and/or selling services, pursuit of new opportunities and exploration of hidden resources.

UNIT-II (15 Hrs)

Social Entrepreneurship Process: The Timmons Model of the Entrepreneurship Process, The PCDO (The People, Context, Deal, and opportunity) frame work, The Case Model, The Social Entrepreneurship Frame work. Sources of Social Entrepreneurship -Public Sector, Private Sector, Voluntary Sector. 7 Qualities and Skills of Social Entrepreneur - Entrepreneurial, innovative, transformatory, leadership, storytelling, people, questions and doubts, accountability, succession, scale.

UNIT-III (10 Hrs)

Social Entrepreneurship In Practice: Bangladesh Rural Advancement Committee (BRAC), The Grameen Bank (GB), The Self Employment Women’s Association (SEWA), Aravind Eye Hospital, Barefoot College, Bhartia Samruddhi Investment & Consulting Services (BASIX), Narayana Hrudayalaya Institute of Medical Sciences, Technology Informatics Design Endeavour (TIDE). Boundaries of Social Entrepreneurship – Social service provision, Social activism.

UNIT-IV (10 Hrs)

Ethical Entrepreneurship and Challenges In Social Entrepreneurship: Ethical entrepreneurship: Meaning. Empirical ethics, eternal ethics. Entrepreneur and customer,

Entrepreneur and employee, Entrepreneur and Government. Challenges in Social Entrepreneurship.

Recommended Books

1. Robert A. Philips Margret Bonefiel Ritesh Sharma, Social entrepreneurship, the next big business opportunity Global Vision Publishing House, New Delhi, 2011.
2. S.S.Khanka, Entrepreneurship in India, perspective and practice, Akansha publishing house, New Delhi, 2009.
3. Jill Kickul and Thomas S.Lyons, Routledge, Understanding social entrepreneurship, the relentless pursuit of mission in an ever changing world, New York, 2012.
4. Vasanth Desai, Entrepreneurial development, Himalaya Publishing House, 2008, web resources.

BUSINESS PLAN DEVELOPMENT PROJECT & PRESENTATION

Subject Code–BMCMS1- 707

L T P C

0 0 0 2

Students will explore the various business opportunities in rural and urban areas and will prepare a business plan. Students will learn about preparation of Business Plan and its development in this project. They will submit the project in the department and will give presentation on the basis of their project report. It may be individual or group project

8TH
SEMESTER

CSR and BUSINESS ETHICS

Subject Code: BMCMS1-801

L T P C

Duration: 60 Hrs

4 0 0 4

Course Objectives

The aim of this course is:

1. To discuss the various concepts of Corporate Social Responsibility (CSR).
2. To understand the importance of sustainability and social responsibility with context business and how they integrate into the vision and planning of the firm.
3. To understand the changing role of Business with context to the society.

Course Outcomes

After completing this course, the students will be able to:

1. Understand about Corporate Social Responsibility, Business Ethics, Models and its strategies.
2. Evaluate corporate governance, ethical culture and its practices across various business areas.
3. Comprehend sustainability and its relationship with CSR and Business Ethics.
4. Apply the reporting system of National Voluntary Guidelines on Social, Environmental and Economic Responsibilities of Business International Standards.

UNIT-I (15 Hrs)

Introduction to Corporate Social Responsibility (CSR): Meaning, Definition & Objectives of CSR, Chronological evolution of CSR in India; Need of CSR, Models of CSR in India, Carroll's model; Drivers of CSR; Major codes on CSR; Initiatives in India, Corporate citizenship-Business practices-Strategies for CSR-Challenges and implementation.

Sustainability: Meaning and Scope, Corporate Social Responsibility and Corporate Sustainability-Sustainability Terminologies and Meanings-Why is Sustainability an Imperative.

UNIT-II (12 Hrs)

Evolution of Corporate Governance-Governance practices and regulation-Structure and Development of boards-Role of capital market and government-Governance Ratings-Future of governance Corporate Sustainability Reporting Frameworks, Global Reporting Initiative Guidelines, National Voluntary Guidelines on Social, Environmental and Economic.

UNIT-III (15 Hrs)

Business Ethics: Characteristics, Principles, Types, Importance, Factors highlighting the importance of Business Ethics, Myths about Business Ethics. Ethical Values, Theories of Ethics, Absolutism verses Relativism, Teleological approach, the Deontological approach, Kohlberg's six stages of moral development (CMD), Ethics v/s Ethos, Indian v/s Western Management, Globalization and Business Ethics. Emerging issues of Business Ethics.

UNIT-IV (18 Hrs)

Managing Ethical Dilemma: Characteristics, Ethical Decision Making, Ethical Reasoning, the dilemma resolution process; Ethical dilemmas in different business areas: Finance, Marketing HRM and International Business.

Ethical Culture in Organization: Developing Codes of Ethics and Conduct, Ethical and Value Based Leadership. Role of scriptures in understanding ethics, Indian wisdom & Indian Approaches towards Business Ethics.

Recommended Books

1. C.V. Baxi and Ajit Prasad, 'Corporate Social Responsibility: Concepts and Cases: The Indian Experience', Excel Books India, New Delhi, *Latest Edition*.
2. Mike Blowfield and Alan Murray, 'Corporate Responsibility', Oxford University Press, *Latest Edition*.
3. J.P. Sharma, Corporate Governance, Business Ethics & CSR, Ane Books Pvt Ltd, New Delhi. *Latest Edition*.

INTERNATIONAL FINANCE

Subject Code: BMCMS1-802

L T P C

Duration: 60 Hrs

4 0 0 4

Course Objectives

The aim of this course is:

1. To learn the global financial system.
2. To understand the financial decision making at Multinational companies.
3. To familiarize students with unique international economic factors that helps in policy making in companies.

Course Outcomes

After completing this course, the students will be able to:

1. Gain knowledge on global monetary system.
2. Examine the foreign exchange market and evaluate foreign exchange exposure and risk.
3. Evaluate Conceptual and analytical frame work of international financial institutions and working capital management.

UNIT –I (15 Hrs)

International Finance: Introduction: Growing Importance of International Finance, Factors affecting International Trade flows.

Balance of Payments: Introduction, Basics of BOP, Current Account Surplus and Deficit, Capital Account Convertibility, J – Curve.

International Monetary System: Evolution, Classical Gold Standard, Bretton Woods System, Failure of Bretton Wood System, Flexible Exchange Rate Regime, The European Monetary Union (EMU) – Origin and Functions of EMU.

UNIT –II (15 Hrs)

Foreign Exchange Market: Function and Structure of the Forex markets, Major Participants, Types of transactions and settlements.

Parity Conditions in International Finance: Relationship between Inflation, Interest Rates and Exchange Rates, Purchasing Power Parity – Absolute and Relative, Covered Interest Rate Parity, Real Interest Parity Conditions, The Fisher effect, The International Fisher Effect.

Foreign Exchange Rate: Types – Spot Rate, Forward Rate and Cross rate, Determination of Exchange Rate, Foreign Exchange Quotations, Types and Settlements, Factors Influencing Foreign Exchange Rates. The Relationship between Forward and Future Spot Rate.

UNIT –III (15 Hrs)

Foreign Exchange Risk Management: Measuring and Managing Transaction Exposure, Economic Exposure and Translation Exposure, Country Risk Analysis.

Currency Derivatives: Currency Futures, Currency Options, Currency Swaps and Functions of Currency Derivative Market, Interest Rate Derivatives.

UNIT – IV (15 Hrs)

Multilateral Financial Institutions: World Bank – Origin and Functions; International Monetary Fund(IMF) – Origin, Functions, Regional Development Banks, Different International Development

Association (IDA) - International Finance Corporation (IFC), OPEC, ADB.

International Market: International Bond Markets, Floating Rate Bonds, Dual Currency Bonds, Equity Related Bonds, ADR, GDR and Special Drawing Rights (SDRs), Securitisation.

Recommend Books

1. P.G.Apte, 'International Financial Management', Tata McGraw-Hill, New Delhi.
2. Jeff Madura, 'International Financial Management', 6th edition, Thomson Publications.
3. Maurice D.Levi, 'International Finance', 3rd edition, Tata Mc Graw-Hill, New Delhi.
4. P.K Jain, Josette Peyrard and Surendra S. Yadav, 'International Financial Management', Macmillan Publishers.
5. S.EunChoel and Risnick Bruce, 'International Financial Management', Tata Mc Graw Hill.

MARKETING RESEARCH

Subject Code – BMCMS1-803

L T P C

Duration – 60 Hours

4 0 0 4

Course Objectives

The aim of this course is:

1. To make the student aware of the research angle to marketing at a basic level.
2. To familiarize students with the fundamentals of Marketing Research.
3. To provide the students with basic understanding of research process and tools for the same.

Course Outcomes

After completing this course, the students will be able to:

1. Understand basic of research process and tools.
2. Understand techniques required for research and report writing.
3. Demonstrate research concepts through research report, exhibit research design, data collection method, analysis and interpretation in the report.

UNIT–I (15 Hrs)

Introduction to Research: Meaning, Definition, Objective and Process, Qualitative Research, Quantitative Research, Research Ethics.

Research Design: Meaning, Types - Historical, Descriptive, Exploratory and Experimental.

Research Problem: Necessity of Defined Problem, Problem Formulation, Understanding of Problem.

Literature Review: Identifying, Accessing and Managing Sources of Information and Scholarly Literature- Academic Writing and Referencing, Steps in Literature Review Development, Argumentation.

Design of Experiment: Basic Principal of Experimental Design, Randomized Block, Completely Randomized Block, Latin Square, And Factorial Design.

UNIT–II (15 Hrs)

Sources of Data: Primary and Secondary, Validation of Data.

Data Collection Methods: Survey, Questionnaire: Process of Questionnaire Design, Information Required, Interview Method, Questionnaire Format and Question Composition, Individual Question Content, Questions Order, Form and Layout, Pilot Testing the Questionnaire.

Sampling Design & Techniques – Probability Sampling and Non Probability Sampling.

Scaling Techniques: Meaning & Types.

Reliability: Test – Retest Reliability, Alternative Form Reliability, Internal Comparison Reliability and Scorer Reliability.

Validity: Content Validity, Criterion Related Validity and Construct Validity.

UNIT–III (15 Hrs)

Data Process Operations: Editing, Sorting, Coding, Classification and Tabulation.
Analysis of Data: Statistical Measure and Their Significance, Central Tendency, Dispersion, Correlation: Linear and Partial, Regression: Simple and Multiple Regression, Skewness, Time series Analysis, Index Number.
Hypothesis: Introduction, Types, Formulation of Hypothesis, Type-I Error, Type –II Error.
Testing of Hypothesis: Steps of Hypothesis Testing, T-test, Z- test, Chi Square, F-test, ANOVA.

UNIT – IV (15 Hrs)

Multivariate Analysis: Factor Analysis, Discriminant Analysis, Cluster Analysis, Conjoint Analysis, Multi-Dimensional Scaling.
Report Writing: Essentials of Report Writing, Report Format.
Research Proposal: Purpose, Nature and Evaluation - Content and Format.
Practical Considerations - Timelines, Budgets, Supervision Management, Presentation and Defence of proposals.
Statistical Software: Application of Statistical Softwares like SPSS, MS Excel, Eviews in Data Analysis.

Recommended Books

1. R.I Levin and D.S. Rubin, 'Statistics for Management', Pearson Education New Delhi, Seventh Edition.
2. N.K. Malhotra, 'Marketing Research–An Applied Orientation', Pearson Education New Delhi, Fourth Edition.
3. Donald Cooper, 'Business Research Methods', Tata McGraw Hill New Delhi.
4. Sadhu Singh, 'Research Methodology in Social Sciences', Himalaya Publishers.
5. Darren George & Paul Mallery, 'SPSS for Windows Step by Step', Pearson Education New Delhi.
6. C.R.Kothari, 'Research Methodology Methods & Techniques', New Age International Publishers, Second Edition.

ADVANCED AUDITING PRACTICES IN BUSINESS

Subject Code – BMCMS1-804

L T P C

Duration – 60 Hours

4 0 0 4

Course Objectives

The aim of this course is:

1. To educate the present auditing practices, conceptual understanding, different terminologies, International Auditing practices, comparison with Indian Auditing practices.
2. To know leading & Top Auditing Firms and its importance, to learn Auditing and Digitalization, Indian Standards on Auditing (SA), major scams in India and its impact on economy of the Country.
3. To know the importance of auditing with different accounting practices.

Course Outcomes

After completing this course, the students will be able to:

1. Understand the conceptual ideology of auditing and its practices.
2. Compare the national auditing practices with international auditing principles.
3. Have a detailed knowledge on Auditing Standards and its uses.
4. Evaluate impact of auditing on the Indian & global economy and its contribution for the economic development.

UNIT-I (15 Hrs)

Introduction - Objectives of Auditing, Different Types of Auditing, Auditor Qualification, Qualities, Rights and Duties, Computerised Environment, Auditing and Digitalisation, Audit Programme, Internal Check and Internal Control. Government Accounting, Professional Accounting, Auditing Boards GAAS, CAG, PCAOB.

UNIT-II (15 Hrs)

Auditing Standards - Generally Accepted Auditing Standards, Introductory Matters SA 100-199, General Principles and Responsibilities SA 200-299, General Activities SA 1200, Auditor Communications SA 260, Quality Control for an Audit of Financial Statements, Statements SA 220 and Guidance Notes -Case studies.

Audit Procedures - Audit Planning and Risk Assessment SA 300-499, Auditing Internal Control Over Financial Reporting, Audit Procedures in Response to Risks—Nature, Timing, and Extent, Auditor's Responsibilities Regarding Supplemental and Other Information, Concluding Audit Procedures, Post-Audit Matters. Case Studies.

UNIT-III (15 Hrs)

Audit Reports - Auditor Reporting SA 700-799, Reporting on Audits of Financial Statements, Other Reporting Topics, Matters Relating to Filings Under Federal Securities Laws, Other Matters Associated with Audits (SA 6101, SA 6105, SA 6110, SA 6115). Standards on Quality

Control (SQC), Standards on Auditing (SAs), Audit Committee and Corporate Governance, Audit of Limited Companies Schedule III of Companies Act 2013, Environmental Auditing, Audit Data Analytics, Case Studies - Leading & Top Auditing Firms -Case studies.

UNIT-IV (15 Hrs)

Audit Regulation and Laws - CAG Recommendations, Hierarchy of Audit regulations in India, Investigation, Forensic Audit, Peer and Quality Review, Auditing Software - Winman, SAP, Audit related Penalties, Imprisonment and Prosecution, Rethinking of Audit, International Auditing Practices, Comparison with Indian Auditing practices. Indian Standards on Auditing (SA), Major Scams in India and its Impact on Economy of the Country. Case Studies- Kingston Cotton Mill Company 1896, Satyam Scandal/Scam 2008 and 2G Spectrum Scam 2010.

Recommended Books

1. A Hand Book of Practical Auditing – by B.N. Tandon, S. Sundharabahu & S Sudharsnam, Publisher: S.Chand Publishing, New Delhi.
2. Advanced Auditing and Professional Ethics – ICAI, <https://www.icaai.org/Auditing Standard>.
3. Advanced Auditing & Professional Ethics, By CA Panakj Garg.
4. Simplified Approach to Advanced Auditing and Professional Ethics by Vikas Oswal.

BANKING LAW AND PRACTICES

Subject Code – BMCMS1-805

L T P C

Duration – 60 Hours

4 0 0 4

Course Objectives: The aim of this course is-

1. To acquire specialized knowledge of law and practice relating to Banking.
2. To understand the Functioning of banks.
3. To recognize the security system of banking industry.

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

1. Gain the knowledge of working of RBI System.
2. Understand the legal framework of banking industry.
3. Comprehend the role and functioning of banks in Security system.

UNIT-I (12 Hrs)

Overview of Banking System and Regulatory Framework and Compliances: Provisions of RBI Act 1935, Banking Regulation Act 1949, Prevention of Money Laundering Act, 2002. Government and RBI's Powers Opening of New Banks and Branch Licensing Constitution of Board of Directors and their Rights Banks Share Holders and their Rights CRR and SLR.

UNIT-II (15 Hrs)

Legal Aspects of Banking Operations: Case Laws on Responsibility of Paying and Collecting Banker Indemnities or Guarantees - Scope and Application – Obligations of a Banker - Precautions and Rights - Laws relating to Bill Finance, LC and Deferred Payments - Laws Relating to Securities - Valuation of Securities - Modes of Charging Securities - Lien, Pledge, Mortgage, Hypothecation etc. - Registration of Firms/Companies - Creation of Charge and Satisfaction of Charge.

UNIT-III (15 Hrs)

Banking Related Laws: Law of Limitation - Provisions of Bankers Book Evidence Act -Special Features of Recovery of Debts Due to Banks and Financial Institutions Act, 1993 TDS Banking Cash Transaction Tax Service Tax, Asset Reconstruction Companies, The Securitization and Reconstruction of Financial Assets and Enforcement of Security Interest Act, 2002, The Consumer Protection Act, 1986, Banking Ombudsman Lok Adalats, Lender's Liability Act, Anti-money laundering Law.

UNIT-IV (18 Hrs)

Securities for Banker's Loans: The legal issues involved in and the practice governing the different kinds of securities for banker's advances and loans Guarantees, pledge, lien, mortgage, charge – subject matters of collateral security Corporate Securities Documents of title to goods

Land and Buildings Book debts Life Policies Factoring; Bill Discounting; Bank Guarantees; Letters of Credit; Commercial Papers.

Electronic Banking: Electronic Banking; Electronic Fund Management, Enabling Technologies of Modern Banking- Electronic Commerce and Banking; Integrated Communication Networks for Banks Security and Control Systems - Cybercrimes and fraud management Planning and Implementation of Information Systems.

Suggested Books:

1. M.L.Tannan, revised by : Banking Law and Practice, Wadhwa& Company, Nagpur C.R. Datta & S.K. Kataria
2. A.B. Srivastava and : Seth's Banking Law, Law Publisher's India (P) Limited K. Elumalai
3. R.K. Gupta : BANKING Law and Practice in 3 Vols.Modern Law Publications.
4. Prof. Clifford Gomez : Banking and Finance - Theory, Law and Practice, PHI Learning Private Limited
5. J.M. Holden: The Law and Practice of Banking, Universal Law Publishing.

COMMUNICATION SKILLS AND PERSONALITY DEVELOPMENT

Subject Code – BMCMS1-806

L T P C

Duration – 45 Hours

3 0 0 3

Course Objectives

The aim of this course is:

1. To help students understand the process of communication in link with Non – verbal Communication.
2. To targets the understanding of different barriers that creep into the communication process.
3. To practice self-assessment and self-development.

Course Outcomes

After completing this course, the students will be able to:

1. Know the process of communication and its components.
2. Understand how to make effective presentations.
3. Write various formal documents of technical and professional Communication.

UNIT-I (10 Hrs)

Basics of Communication: Introduction, meaning and definition, process of communication, Types of communication: formal and informal, verbal, non-verbal and written Barriers to effective communication, 7 Cs for effective communication (considerate, concrete, concise, clear, complete, correct, courteous).

UNIT-II (15 Hrs)

Oral Skills: Presentation Skills: Defining Purpose of Presentation, Importance of Presentation, Planning of Presentation, Making effective presentations.

Mock Interview: The Interview Process, Pre-Interview Preparation, Answering Strategies.

UNIT-III (10Hrs)

Professional Writing: Office Drafting: Circular, Notice and Memo, Précis writing, Letters: business and personnel, E-mail Etiquettes, Report Writing.

UNIT-IV (10 Hrs)

Personality Development: Self Confidence/ Confidence Building, Positive Attitude, Time Management, Stress Management.

Recommended Books:-

1. Raman and Sharma, *Technical Communications*, OUP, New Delhi, 2017.
2. Lata and Kumar, *Communication Skills*, OUP, New Delhi, 2018.
3. Mike Martin and Roland Schinzing, *Ethics in Engineering*, McGraw Hill, New York, 2014.
4. Sherfield, Montgomery and Moody, *Cornerstone: Developing Soft Skills*, UP, 2009.
5. Lesikar R V, Flatley M E ,Rentz K and Pandey Business Communication: Making Connections in a Digital World 2009: New Delhi, Tata Mcgrow Hill.

BUSINESS STATISTICS RESEARCH LAB

Subject Code – BMCMS1-807

L T P C

Duration: 60 Hrs

0 0 4 2

Course Objectives

The aim of this course is:

1. To give insights about Managing spreadsheets.
2. To teach data analysis techniques to students.
3. To give practical exposure of applying Financial Tools in Spreadsheets and Statistical Softwares.

Course Outcomes

After completing this course, the students will be able to:

1. Apply Statistical analysis in Minor project and Major Projects.
2. Implement Financial Analysis in their project work.
3. Handle various MS excel functions in spreadsheets.
4. Manage various spreadsheet functions.

UNIT – I (15 Hrs)

Managing Spread Sheet: Introduction, Naming and Moving Worksheets, Copying Worksheets, Adding, Deleting and Hiding Worksheets, Grouping Worksheets Conditional Formatting.

Date and Time Function: Date, Day, Month, Year, Edate, Eomonth, Network days, Workday, Weeknum, Weekday, Hour, Minute, Second, Now, Today, Time.

Look Up Functions: Data Validation, Advanced Range Names, V-LookUp, H-LookUp.

UNIT -II (15 Hrs)

Logical Function: IF Function, Nested IF, CountIf, SumIf, IF with AND and OR, Average, Averagea, Averageif, Averageifs, Subtotal, Rand, Randbetween, Roundup, Rounddown.

Pivot Table: Introduction, Create Pivot Table, Layout of Pivot Tables, Filtering Pivot Tables, Pivot Table Analysis, Proper Function, Trim Function.

UNIT – III (15 Hrs)

Data Analysis: What If Analysis, Goal Seek, Scenario Analysis.

Introduction to Financial Analysis: PMT, NPV, IRR, Risk and Return, Volatility.

UNIT- IV (15 Hrs)

Statistical Analysis Tools: Frequency Distribution, Graphs, Histograms, Descriptive Statistics, Normality of Data, Correlation and Regression Analysis, t-test, ANOVA, Forecasting, Chi Square, Factor Analysis.

Use of Bibliography Soft-wares

Note: Students have to prepare a research report on their interest area (Finance, HR, Marketing etc.) Students will have to apply all research report components like Introduction, Review of literature, Research Methodology, Statistical Techniques (Learn in Business Statistical Research Lab), Findings etc. in the report. The students will have to give presentation of 15-20 minute on the research report.

Recommended Books

1. Greg Harvey, 'Microsoft Excel 2016 All-in-One for Dummies, Wiley Publications.
2. LokeshLalwani, 'Excel 2019 All – In – One' BPB Publication.
3. Manisha Nigam, 'Data Analysis with Excel' BPB Publication.
4. Paul McFedries, 'Excel 2016- Formulas and Functions' Que Publication.

9TH
SEMESTER

OPERATION RESEARCH

Subject Code –BMCMS1-901

L T P C

Duration – 60 Hrs

4 0 0 4

Course Objectives

The aim of this course is:

1. To understand various research techniques used in operations management are discussed for the attainment of accurate and valid results.
2. To learn the operations research methodologies in manufacturing and information systems.
3. To give knowledge about operations research techniques to solve the real problems.
4. To develop insight about determining the best choice using among available alternate resources.

Course Outcomes

After completing this course, the students will be able to:

1. Learn operation research course and get desired result statistically and by using research techniques.
2. Integrate the knowledge domains of the engineering and management.
3. Analyze techniques and Information technology will be used to solve various business problems.
4. Apply operations research techniques to solve the manpower related issue.

UNIT-I (15 Hrs)

Nature and development of operation research, tools of operation research, application of operation research to industrial problems, Decision-making under certainty, uncertainty and risk situations, Branch and bound method scheduling system-single machine.

UNIT-II (15 Hrs)

Formulation of linear programming models and its concept, dual linear programming, application of simplex technique to industrial problem. Transportation problems; methods for obtaining optimal solution. Flow shop, job shop-vehicle routing problems.

UNIT-III (15 Hrs)

Queuing systems and concepts: Introduction and scope of game problems in, Mini-max criterion and optimal strategy, resources constrained project scheduling- Bin packing portfolio optimization, CPM/PERT and solution of simple problems. Two-stage supply chain distribution problem.

UNIT-IV (15 Hrs)

Staff transfers Problem– Two stage supply chain distribution problem, Review of Basic Operations Research tools, future of operations research applications.

Relevant Case Studies should be discussed in class

Recommended Books

1. R. Panneerselvam - Operations Research 2nd Edn, Prentice Hall of India.
2. Sharma J K - Operations Research 3rd Edn. Pearson Education.
3. TahaHamdy - Operations Research - An Introduction, 9th Edn. Prentice-Hall.

MRSPTU

FINANCIAL RISK MANAGEMENT IN BANKS

Subject Code – BMCMS1-902

L T P C

Duration – 60 Hrs

4 0 0 4

Course Objectives: The aim of this course is:

1. To develop a detail understanding of the fundamental concepts of risk and risk management including available strategies for managing and mitigating risks.
2. To understand the types of risk faced by banks and the processes followed by banks for managing and mitigating risks
3. To understand the role of regulations in bank risk management and ongoing enhancements brought about in contemporary Baselnorms.

Course Outcomes: After completing this course, the students will be able to:

1. Identify the risks faced by Banks and understand the methodologies adopted by Banks for identification, measurement, monitoring and mitigation of risk.
2. Analyze different risk management frameworks being used in the bank and evaluate how far the same comply with global best practices and the Basel Guidelines.
3. Synthesize prior learning including the use of research techniques to address complex risk management approaches used by banks.

UNIT-I (15 Hrs)

Introduction to Risk Management: An Overview, Credit Risk Management, Liquidity and Market Risk Management, Operational Risk Management, Analyzing Banking Risk, Special Issues- Risk Management Organization; Reporting of Banking Risk, Global Best Practices in an Age of Turbulence.

UNIT-II (15 Hrs)

Interest Rate Risk and Market Risk: Introduction to interest rate risk, balancing the Banks: Global Lessons from the Financial Crisis, Understanding Systemic Risk in Global Financial Markets

UNIT-III (15 Hrs)

Credit Risk and Liquidity Risk: Credit Risk Management for Indian Banks, Risk Management in Indian Banking Sector: Special Emphasis on the Compliance with Basel III, Derivatives and Risk Management

UNIT-IV (15 Hrs)

Sovereign Risk and Insolvency Risk: Risk Management – Indian Institute of Banking and Finance, Advance Bank Management – Indian Institute of Banking and Finance.

Operational Risk and Off-Balance Sheet Risk: Bank Financial Management – Indian Institute of Banking and Finance, Treasury, Investment and Risk Management – Indian Institute of Banking and Finance.

Suggested Readings:

1. J.M. Holden : The Law and Practice of Banking, Universal Law Publishing.
2. Jimmy Skoglund , Wei Chen: Financial Risk Management: Applications in Market, Credit, Asset and Liability Management and Firm wide Risk by Wiley Finance
3. John C. Hull Risk Management and Financial Institutions by Wiley Finance

MRSPTU

INTERNATIONAL FINANCIAL REPORTING SYSTEM

Subject Code – BMCMS1-903

L T P C

Duration – 60 Hrs

4 0 0 4

Course Objectives

The aim of this course is:

1. To provide a deeper understanding of International Financial Reporting Standards issued by IASB.
2. To develop student's knowledge and understanding of the structure of the IASB, its conceptual framework.
3. To provide the knowledge of adoption or convergence of IFRS in countries around the world.

Course Outcomes: After completing this course, the students will be able to:

1. Understand International Financial Reporting Standards issued by IASB.
2. Understand global accounting standards and the need for harmonization and convergence of accounting standards.
3. Compare the accounting standards and practices used globally.
4. Comprehend various technical aspects associated with International Financial Reporting Standards.

UNIT I (15 Hrs.)

International Accounting Standards Board: The structure, vision and mission of IASB. The standard setting process. Adoption or convergence of IFRS in countries around the world.

UNIT II (15 Hrs.)

IFRS 1 to 6: The main features of IFRS 1: First Time Adoption of IFRS; IFRS-2: Share Based Payments; IFRS 3: Business Combinations; IFRS 4: Non-current Assets held for sale and Discontinued operations; IFRS 6: Exploration for and evaluation of mineral resources.

UNIT III (15 Hrs.)

IFRS 7 to 12: The main features of IFRS 7: Financial Instruments: Disclosures; IFRS 8: Operating Segments; IFRS 9: Financial Instruments; IFRS 10: Consolidated financial statements; IFRS 11: Joint Arrangements; and IFRS 12: Disclosure of Interests in Other Entities.

UNIT IV (15 Hrs.)

IFRS 13 to 17: The main features of IFRS 13: Fair Value Measurement; IFRS 14: Regulatory Deferral Accounts; IFRS 15: Revenue from contracts with customers; IFRS 16: Leases and IFRS 17: Insurance Contracts.

Recommended books:

1. IFRS Part A and Part B, Taxmann Publications Pvt. Ltd., New Delhi, 2011.
2. IFRS: A Practical Approach by Jasmine Kaur, Tata McGraw Hill Education Private Ltd., New Delhi, 2011.
3. Wiley IFRS 2010: Interpretation and Application of International Financial Reporting Standards, by Barry J. Epstein, Eva K. Jermakowicz , John Wiley Publications, 2010
4. Financial Accounting: IFRS Edition, 1st Edition by Jerry J. Weygandt, Paul D. Kimmel, Donald E. Kieso, John Wiley Publications, 2010.
5. The Vest Pocket IFRS by Steven M. Bragg by John Wiley Publications, 2010

MANAGEMENT OF FINANCIAL SERVICES

Subject Code – BMCMS1-904

L T P C

Duration – 60 Hrs

4 0 0 4

Course Objectives

The aim of this course is:

1. To give an idea about fundamentals of financial services and players in financial sectors, key concept from environment studies, political, and social analysis.
2. To examine forwards and futures contracts for equity indexes, commodities, and currencies.
3. To demonstrate an awareness of the current structure and regulation of the Indian financial services sector.

Course Outcomes

After completing this course, the students will be able to:

1. Understand the fundamental & operations of financial market, to apply & evaluate the financial & investment theories.
2. Gain knowledge about risk, wealth, economics & legal framework of global financial market.
3. Achieve highly paid jobs as finance manager Research analysis, financial consultant etc.

UNIT-I (15 Hrs)

Financial Services - Meaning, types and their importance. Depository - Introduction, Concept, Depository Participants, Functioning & Benefits of Depository Systems. Dematerialization and Rematerialisation, Functions of NSDL and CDSL, Role of Depositories in Stock Broking services.

Mutual Funds and AMCs- Concept, Origin and Growth of Mutual Funds, Management of MFS - Sponsors, Trustees, AMCs, and Custodians. Classification of Mutual Fund Schemes, Advantages and Disadvantages of Mutual Fund Schemes, NAV, SEBI guidelines for Mutual funds.

UNIT-II (15 Hrs)

Merchant Banking - Origin and Development of Merchant Banking in India Scope, Role and Functions of Merchant Bankers, Issues Management Intermediaries – Merchant Bankers/Lead Managers – Underwriters – Bankers, Brokers and Registrars to an Issue and Share Transfer Agents– Debenture /Trustees- IPO, FPO, Book building, Green shoe Option, Qualified Institutional Placement. Latest Guidelines of SEBI w.r.t. Merchant Bankers – Pre & Post issues activities – Raising capital from International markets: ADRs, GDRs, ECB etc.

UNIT-III (15 Hrs)

Lease and Hire purchase: Meaning and Types of leasing – Legislative frameworks – Difference between Leasing and Hire Purchase, Types of Leasing Business, Advantages to Lessor and

Lessee. Tax implications in leasing, Problems on leasing – Hire Purchasing – Concepts and features, Problems on Hire Purchasing.

Factoring –Definition, Factoring, Types & Importance, Forfeiting.

UNIT-IV (15 Hrs)

Credit Rating - The Concept and Objective of Credit Rating, Various Credit Rating Agencies in India and International Credit Rating Agencies, Factors Affecting Credit Rating.

Securitization: Concept, Process of Securitization, Risks in Securitization. Benefits and Limitations of Securitization, Mortgage Based Securitization.

Venture Capital: Meaning and Modes of Financing, Seed capital and Start-up financing, Key Factors considered in Venture Capital Financing.

Relevant Case Studies should be discussed in class.

Recommended Books

1. S Gurusamy, 'Financial Services & System' Thomson Publications.
2. M Y Khan, 'Financial Services' Tata McGraw-Hill.
3. L M Bhole, 'Financial Institutions & Markets' Tata McGraw- Hill.
4. Gordon &Natarajan, 'Financial Markets & Services' Himalaya Publications.
5. V. A. Avdhani, 'Financial Services in India', Himalaya Publications.
6. Vasant Desai, 'Financial Markets and Financial Services', Himalaya Publications.

SERVICES MARKETING

Subject Code – BMCMS1- 905

L T P C

Duration - 60 Hrs

4 0 0 4

Course Objectives

The aim of this course is:

1. To equip the students with understanding to apply Service Marketing Concepts and Strategies.
2. To the Create Customer Value in Today's Highly Competitive Environment.
3. To inform you about the best current thinking on services marketing and management, through contemporary readings, current case analysis, and lectures.

Course Outcomes

After completing this course, the students will be able to:

1. Demonstrate an extended understanding of the similarities and differences in service- based and physical product-based marketing activities.
2. Demonstrate a knowledge of the extended marketing mix for services.
3. Develop and justify marketing planning and control systems appropriate to service-based activities.

UNIT-I (15 Hrs.)

Introduction to Services, Growth of Service Sector Economy, Service Characteristics, Service Classification, Service Marketing Mix, Consumer Behaviour in Services: Customer Expectation of Service, Customer Perceptions of Service.

UNIT-II (15 Hrs.)

Managing Relationship and Building Loyalty, Complaint Handling and Service Recovery Strategies, Service Development and Design: Challenges of Service Design, Types of New Services, Core and Supplementary Elements, New Service Development Process, Service Blueprint, Physical Evidence and the Services capes: Types, Role and its Effect on Behaviour

UNIT-III (15 Hrs.)

Delivering and Performing Service Through Employees and Customers: Service Culture, Employee's Role, Strategies to Deliver Quality, Cycle of Failure, Mediocrity and Success, Self Service Technologies and Customer Participation, Introduction to Customer Citizenship Behaviour Delivering Services through Intermediaries and Electronic Channels, Managing Demand and Capacity, Waiting Line Strategies Integrated.

UNIT-IV (15 Hrs.)

Services Marketing Communications and Services Marketing Triangle, Pricing of Services: Pricing Approaches, Pricing Strategies, Improving Service Quality and Productivity: Integrated Gaps Model of Service Quality, Prescriptions for Closing Quality Gaps. Relevant Case Studies Related to the topics should be discussed.

Recommended Books

1. Zeithmal A. Valarie and Bitner Mary, 'Services Marketing', Tata McGraw Hill.
2. Christopher H. Lovelock, 'Services Marketing', Pearson Education.
3. Hoffman, 'Marketing of Services', Thomson South Western.
4. Govind Apt, 'Service Marketing', Oxford Press.
5. Shajahan, 'Service Marketing', Himalaya Publishing.
6. Harsh V. Verma 'Services Marketing- Text and Cases', Pearson Publications.

MRSPTU

ADVANCED COMPUTERIZED ACCOUNTING LAB

Subject Code – BMCMS1-906

L T P C

Duration - 60 Hrs

0 0 4 2

Course Objectives: The main aim of this course is:

1. To use the basic concepts of operating a microcomputer.
2. To use an accounting software package to create an accounting system.
3. To use a spreadsheet software package to predict financial outcomes.
4. To design spreadsheets to solve problems in the areas of financial and managerial accounting.

Course Outcome: After completing this course, the students will be able to:

1. Utilize an application software to perform accounting tasks
 2. Maintain records and prepare and analyze reports for a business entity.
 3. Complete a comprehensive project that entails the major course competencies and outcomes
 4. Identify and explain the components of general ledger software.
-
- 1) Create a Company with all relevant details including VAT options.
 - 2) Create the ledgers under appropriate predefined groups.
 - 3) From the Balances of a trader, Prepare Trading a/c, Profit and Loss a/c and Balance Sheet for the Year.
 - 4) Create vouchers and view Day Book, Profit and loss a/c and Balance sheet for a concern including pettycash, non-fund items.
 - 5) Create FINANCIAL VOUCHERS with various inventories giving quantity details and value per unit.
 - 6) Enter the INVENTORY VOUCHERS involving
 - (i) Unit of measurement
 - (ii) Stock groups
 - (iii) Stock items
 - (iv) Stock Summary
 - 7) MAINTAIN BILLWISE DETAILS.
Create bill wise details for a creditor/debtor involving advance
 - 8) Generate RATIO ANALYSIS statement.
Enter the details comment on the various ratios statement generated upon financial transactions
And analyses about the solvency position of the company.
 - 9) Enter transactions involving various INTERESTPARAMETERS
 - 10) Enter transactions involving foreign currencies for purchases and sales and calculate FOREIGNGAINS/LOSS

Suggestive Readings

1. Learning Tally. ERP 9–Vishnu Priya Singh
2. Straight to the Point-Tally. ERP 9 -Dinesh Maidasani
3. Official Guide to Financial Accounting Using: Tally. ERP9 With GST -2nd Edition

Recommended Hardware/Software Tools:

1. Tally ERP9 (Gold Edition Mode)
2. Window 7 or Above

MRSPTU

SEMINAR ON CONTEMPORARY ISSUES IN BUSINESS

Subject Code – BMCMS1-907

L T P C

Duration - 30 Hrs

2 0 0 2

Course Objectives: The basic aim of this course is

1. To make the students aware of various international institutions/trading blocs.
2. To analyse various current economic and business issues.

Course Outcomes: After this course students are able to

1. Explain how international factors affect domestic concerns.
2. Describe businesses expansion abroad and key legal issues related to businesses operating in other countries.

Suggestive Topics Globalization and Its Growing Importance in World Economy; Impact of Globalization Regional Trading Blocs: EU, NAFTA, SAARC, WTO, G-20, BRICS, ASEAN, India's Economic Interaction with the World: Foreign Investment, Exchange Rate, Economic and Other Relevant Issues Relating to FDI & FII flows. Global Trading Environment - Recent Trends in World Trade in Goods and Services Role and Functions of I.M.F. World Bank with Specific Reference to its Affiliates such as International Finance Corporation, W.T.O with Special Reference to TRIPs/TRIMs, WIPO UNCTAD, World Economic Forum (WEF). Transfer Price Mechanism, Tax Heavens, Current International Business Affairs.

Recommended Books

1. 'Bennet – International Business', Pearson Education.
2. 'WTO, WIPO, UNCTAD, IMF, World Bank Reports'.
3. 'Various Journals of Current Issues-International'.
4. K. Aswathappa, 'International Business', Tata McGraw Hills.
5. Subba Rao, 'International Business', Himalaya Publishing House.

10TH
SEMESTER

**MRSPTU INTEGRATED/DUAL DEGREE B.COM-M.COM SYLLABUS
2021 BATCH ONWARDS**

Internship Project

Subject Code: **BMCMS1-011**

L T P C

0 0 0 30

Course Objectives: The basic aim of this course is

1. To identify the contemporary business and social problems
2. To apply various statistical tools to analyse the data for finding the solutions
3. To prepare and presenting the project reports as per academic standards
4. To develop communication and presentation skills.

Under the guidance of his/her supervisor, Students will identify the problem from the area of commerce . The problem should be relevant to current commerce or business scenario. The student will do literature review, set the objectives, collect data (primary/Secondary) regarding the problem, apply statistical techniques and document the findings of the study with the justification how these findings will solve the existing problem in business/society. Student will submit the report (Hard Binding) and give presentation and final oral viva.

Internship Project – Joining Report

Name of Student: _____

Roll No.: _____

Name of Company: _____

Company Address: _____

Date of Joining Internship: Supervisor Detail Name:

Designation: _____

Contact Number: _____

Email id: _____

Supervisor Signature

Note: Send copy of this form to the department office within one week of joining the internship by email or post.

CERTIFICATE (on Company Letter head)

This is to certify that Mr./Ms. _____ Roll No. _____ student of BBAMBA Integrated (Batch _____) of University Business School (College Name), Maharaja Ranjit Singh Punjab Technical University, Bathinda has worked with our company during summer internship from (date) _____ to _____ (date) in the _____ (department name) and has worked on _____ (project title). His / Her performance was

**MRSPTU INTEGRATED/DUAL DEGREE B.COM-M.COM SYLLABUS
2021 BATCH ONWARDS**

found Satisfactory / Non-satisfactory during the period. This certificate is being issued to meet the requirement of the University.

Date: Signature of Supervisor

Name & Designation of Signatory

Seal / Stamp of Organisation

Company Supervisor Evaluation Performa

Name of Student:

Uni. Roll No. –

Title of Project

Evaluation Criteria

Sr. No.	Parameters	Maximum Marks	Marks given by Company Supervisor
1	Completion of given task on time	10	
2	Behaviour and Conduct during training	10	
3	Discipline, Punctuality and Regularity	10	
4	Quality of Project Undertaken and Findings	10	
5	Total Marks	40	

Suggest improvement area / feedback for student

Date

Name & Designation of Supervisor

Signature of Supervisor

Name of Company

Company Seal / Stamp

(Project Title)

A Training Report submitted to the MRSPTU in partial fulfilment of the requirements for the award of the Degree of MASTER OF COMMERCE

Submitted by

(Student Name)

**MRSPTU INTEGRATED/DUAL DEGREE B.COM-M.COM SYLLABUS
2021 BATCH ONWARDS**

(Student Reg. No.)

Under the Guidance of

Name & Designation of Faculty Guide

Name & Designation of Industry Guide

University Business School Maharaja Ranjit Singh Punjab Technical University, Dabwali Road,
Bathinda -151001 Punjab (India)

Year (July 2021)

Summer Internship Project Guidelines

- All the students have to prepare and submit a written project at the end of the internship.
- Each student has to prepare two hard copies of internship project in the presubscribed form.
- The report should include a certificate issued by a competent authority from the company.
- The report should include Company Supervisor Evaluation Report duly signed by supervisor in the company.

Structure of Report

Cover Page – It is the Outer cover of the report.

Front page – The format of Cover page & Front Page should be same.

Certificate

Acknowledgement

Executive Summary (Summary of Training and Project) (Maximum 2 Pages)

Table of Content

List of Tables

List of Figures/Charts

List of Abbreviations

Chapter 1 Introduction of Company Company History (Establishment) Mission & Vision of Company Types of Products/ Services produced Market Position of Company

Chapter 2 Organization Structure Departments and Functions of Departments Organization Hierarchy Chart

Chapter 3 Description of Work & responsibilities Taken Describe the department you worked in Job & Responsibilities taken

Chapter 4 Project (Given by Company) Objective of Project Scope Research Methodology Data Analysis Findings & Recommendations

Chapter 5 Experienced Gained & Challenges Faced What type of challenges you faced at work? What did you learn? How this learning will help you in your career? References Key Parameters

Length of Report 15000 – 20000 Words

Page Size A 4 Size

**MRSPTU INTEGRATED/DUAL DEGREE B.COM-M.COM SYLLABUS
2021 BATCH ONWARDS**

Font Style Times New Roman

Font Size: (Chapter Heading) 16 (Bold)

Font Size (Sub Headings) 14 (Bold)

Font Size (Body Content) 12 (Justified from Both Left & Right Sides)

Line Spacing 1.5 Page Numbers

- Page numbers should be mentioned at the bottom side in the middle of page (in Numbers 1,2,3..)
- Page No. 1 should start from Chapter 1 (Introduction of company)
- Roman Numerals (i,ii,iii,iv) should be used for pages (certificate, acknowledgment etc.) before starting Chapter 1 and for the annexure and references (if any) Tables & Figures
- Tables & Figures must be numbered according to the Chapters (1.1, 2.1 etc.)
- Title of table should be depicted at the top of the table.