

COURSES OF STUDY

Master of Commerce (M.Com)

Under Choice Based Credit System (CBCS)

(For Admission Batch 2025-2026)



P.G. Department of Commerce

Berhampur University

Bhanja Bihar-760007

Course Curriculum & Syllabi for Master of Commerce (M.Com) **(For Admission Batch 2025-26)** **P.G. Department of Commerce** **Berhampur University, Bhanja Bihar-760007**

About the Department:

The Post Graduate Department of Commerce is one of the oldest Departments in Odisha and India, offering Commerce and business education. It was established in 1976 and has been immensely contributing to the development of commerce and business education by providing two-year Master's Degree (M.Com), Doctoral (Ph.D.), and D.Litt. programme in Commerce. The Department has been imparting value-based quality education and actively engaged in research as per the industry and market requirements through ICT-enabled facilities, case-based teaching, game playing, classroom presentation, weekly seminar, computer lab assignments, internship, and research project. The department is well equipped with infrastructural facilities such as Classrooms, Seminar Hall, Faculty Chambers, Computer Laboratory, Office Room, Scholars' Room, Department Library, Business Heritage Corner, Students' Activity Room, Badminton Court, Garden, etc.

Programme Objectives:

With a quest to achieve excellence “in shaping the young minds, making them employable and socially responsible human beings by inculcating a befitting set of knowledge for a better future”, the P.G. Department of Commerce directs all its efforts towards creating an ecosystem where innovative thoughts, open-mindedness, and motivated self-drive take natural germination. The M.Com programme aims to provide:

- Conducive environments where the students can self-discover their true growth potential.
- Research orientation.
- Entrepreneurial skills and traits.
- Knowledge and capacity to nurture future academicians.

As per this course structure, the M.Com programme comprises of 4 semesters offering three elective groups. The elective groups have been designed to provide advanced-level specialisation to students in their respective fields. Under the Choice-Based Credit System, the students are to study an open elective course from other Departments of the University.

In line with the National Education Policy 2020, one core paper on the “Indian Knowledge System and Business Practices” is embedded in the 1st semester. To enhance the students' employability, the Department also offers one non-credit Value Added Course in the 2nd Semester and one non-credit Value Added Course in the 3rd semester, which is not binding on the students to pursue. In addition, students must complete a certificate course of a minimum 2 credits on SWAYAM portal as part of the courses in the 3rd semester. To provide experiential learning to the students, an internship has been included in the 3rd semester, and to instill research spirit among the students, preparation of a research-based dissertation has also been a part of the 4th semester. To create awareness among the students regarding the “Cultural Heritage of South Odisha”, one non-credit course is also offered by the University in the 4th semester, which is also not binding on the students to pursue.

The M.Com programme structure is designed to delve deeper into understanding various dimensions of business, commerce, and management. The syllabus aims to develop academic knowledge and skills, managerial ability, and innovativeness among the students.

Programme Outcomes:

The course curriculum has been designed and continuously updated based on the current academic standards and industry requirements at the State, National, and International levels, equipping the students to perform best in industry, teaching, and research. The Master of Commerce (M.Com) course provides an excellent platform for teaching and research in business studies. The course redefines and enhances the students' competency in analysing various functional areas of business such as accounting, finance, production, marketing, and human resources. The course helps the students to understand the different dimensions of the business environment and make strategic decisions on various business operations by following ethical values. It serves the needs of academics by inculcating a teaching and research orientation. The course helps the students in constructing the foundation for their higher studies, and establishing themselves in the State and National level competitive examinations, as well as making them employable in the field of accounting, finance, and marketing. The teaching pedagogy is adopted to ensure all-around learning for the students. This course aligns with the University's overall vision, i.e., taking up the social responsibility towards the holistic development of society by providing quality education. This course also attempts to kindle the sense of responsibility and develop innovative entrepreneurial ability with commitment to human values and ethics among the students.

To get industry exposure and get insights from the industry, the students are required to undergo Industrial Visit/Tour, Study Tour, or Field Study in the 3rd/4th semester of the programme.

The programme is designed to achieve the following outcomes:

PO1: Prepare students for successful careers in industry, academia, and research.

PO2: Provide a platform for developing teaching and research competencies in the field of commerce and business studies.

PO3: Enhance analytical and decision-making abilities across key business functions.

PO4: Develop a comprehensive understanding of the business environment and the ability to take ethical strategic decisions.

PO5: Improve employability, especially in the areas of commerce and business studies.

PO6: Promote entrepreneurial mindset, innovative thinking, and leadership skills, underpinned by ethical values and social responsibility.

Choice of Elective: For both 3rd and 4th semesters, a student is allowed to opt for three core elective papers of any one of the groups from “Accounting & Finance”, “Banking & Institutional Finance”, and “Marketing”.

Evaluation: The evaluation is based on continuous comprehensive assessment. Each credit course carries **100 marks, comprising of 30 marks for Mid-Semester assessment (Written examination 20 marks + Assignments submission 05 marks + Attendance 05 marks) and 70 marks for the End-Semester assessment** except paper COMM C301 (Internship Project and Presentation) which carries 50 marks for internship project & 50 marks for presentation of the internship project and COMM C401 (Dissertation and Viva-voce) which carries 100 marks for dissertation & 100 marks for performance in the viva-voce. **Further, all the students are required to complete one SWAYAM Course (minimum 02 credits) on or before the completion of the 3rd semester.**

Semester-Wise Details of M.Com Programme			
Paper Code	Core/Elective/VAC/AC	Paper Title	Credit
Semester-I			
COMM C101	Core	Organisational Behaviour	4
COMM C102	Core	International Business Environment	4
COMM C103	Core	Advanced Marketing Management	4
COMM C104	Core	Advanced Financial Management	4
COMM C105	Core	Business Data Analytics	4
COMM C106	Core	Indian Knowledge System and Business Practices	4
Semester-II			
COMM C201	Core	Macro Economics	4
COMM C202	Core	Advanced Cost and Management Accounting	4
COMM C203	Core	Fundamentals of Fin-Tech	4
COMM C204	Core	Strategic Financial Management	4
COMM C205	Core	Research Methodology and Report Writing	4
COMM VAC1	Value Added Course (Non-Credit)	Start-Ups and Entrepreneurship	--
Semester-III			
COMM CT300	CBCT	Personal Financial Planning	4
COMM C301	Core	Internship Project and Presentation	4
COMM C302	Core (SWAYAM Course*)	(To be selected by the student)	2
COMM E303	Elective (Accounting & Finance)	Advanced Accounting	4
COMM E304	Elective (Accounting & Finance)	Investment Analysis and Portfolio Management	4
COMM E305	Elective (Accounting & Finance)	Financial Derivatives and Risk Management	4
COMM E306	Elective (Banking & Institutional Finance)	Behavioural Finance	4
COMM E307	Elective (Banking & Institutional Finance)	Management of Financial Institutions	4
COMM E308	Elective (Banking & Institutional Finance)	Financial Services	4
COMM E309	Elective (Marketing)	International Marketing	4
COMM E310	Elective (Marketing)	Supply Chain Management and Logistics	4
COMM E311	Elective (Marketing)	Consumer Behaviour	4
COMM VAC2	Value Added Course (Non-Credit)	Soft Skills and Pre-Placement Training	--
Semester IV			
COMM C401	Core	Dissertation and Viva-voce	8
COMM C402	Elective (Accounting & Finance)	IFRS and Ind AS	4
COMM E403	Elective (Accounting & Finance)	International Accounting and Corporate Reporting	4
COMM E404	Elective (Accounting & Finance)	International Finance	4
COMM E405	Elective (Banking & Institutional Finance)	Treasury, Investment and Risk Management	4
COMM E406	Elective (Banking & Institutional Finance)	International Banking	4
COMM E407	Elective (Banking & Institutional Finance)	Insurance Management	4
COMM E408	Elective (Marketing)	Digital Marketing	4
COMM E409	Elective (Marketing)	Retail Marketing Management	4
COMM E410	Elective (Marketing)	Customer Relationship Management	4
COMM AC1	Add-on Course (Non-Credit)	Cultural Heritage of South Odisha	--
Total Credits			86
*Students are required to complete one SWAYAM Course (minimum 02 credits) between the 1 st and 3 rd semesters, and the course credit shall be included in the 3 rd semester grade sheet.			

Semester-I

COMM C101

ORGANISATIONAL BEHAVIOUR

Prerequisite: Basic knowledge of general management.

Course Objectives: To develop a theoretical and practical understanding of different components of individual and group behaviour in organisational setting.

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

CO1: Understand the concepts of organisational behaviour.

CO2: Know the various dimensions of individual behaviour and motivation.

CO3: Learn about group dynamics, team spirit, and organisational conflict.

CO4: Have a better Insight into leadership and organisation structure.

Pedagogy: Lectures, Case study Analysis, Experiential exercises, and Assignments.

Unit-I: Introduction: Emergence of Organisational Behaviour; Management and OB; Hawthorne Studies and Human Relations School; Challenges and Opportunities for Organisational Behaviour; Positive Organisational Behaviour, Computer-based assignments, Lab-based assignments.

Unit-II: Individual Behaviour: Foundations of Individual Behaviour; Perception; Attribution; Personality; Attitude; Learning and Values; Motivation, Theoretical and Practical Dimension, Lab-based assignments.

Unit-III: Group Behaviour: Group Dynamics; Cohesiveness and Productivity; Group Decision Making; Managing Organisational Conflict; Managing Misbehaviour at Work, Lab-based assignments.

Unit-IV: Leadership: Influence, Power and Politics; Leadership – Theoretical and Practical Dimension.

Organisation System & Processes: Organisation Structure – Foundation and Types; Climate and Ethos; Communication; Organisational Effectiveness & Performance, Managing Change, Lab-based assignments.

Readings:

1. Greenberg, Baron. Behaviour in Organisations: Understanding and Managing the Human Side of work. Pearson.
2. Hassard, J. Rethinking the Hawthorne Studies: The Western Electric research in its social, political and historical context. Human Relations 65(11):1431–1461.
3. Hegar, Kathryn W. (2011). Modern Human Relations at work, International Edition. Cengage.
4. Hersey, Paul, Dewey E. Johnson, and Kenneth, H. Blanchard. Management of Organisational Behaviour, PHI.

COMM C102 INTERNATIONAL BUSINESS ENVIRONMENT

Prerequisites: Basic knowledge of international business and its operations.

Course Objectives: To develop the ability to understand and scan international business environment, analyze opportunities, and make decisions under uncertainty.

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

CO1: Understand the international business environment.

CO2: Analyze the interaction of the economic, political, and legal environment.

CO3: Scan the business environment on an international level & can take various business decisions.

CO4: Understand foreign investment and its mechanism.

Pedagogy: Lectures, Case Study Analysis, and Assignments.

Unit-I: International Business Environment: Need, Importance, and Scope of International Business Environment- Framework for Analysing International Business Environment- Economic, Technological, Socio-Cultural, Political, and Legal Environment, Strategic Management-Meaning, Phases-Environmental Analysis (SWOT Analysis, PESTLE Analysis)-Challenges, Lab-based assignments.

Unit-II: International Economic Environment: World Economic and Trading Situation; International Financial System; International Economic Institutions and Agreements – WTO, UNCTAD, IMF, World Bank, UNO; Generalized System of Preferences, GSTP; International Commodity Agreements, Lab-based assignments.

Regional Economic Co-operation and Integration between Countries; Different Levels of Integration between Countries; European Union, NAFTA, ASEAN, EFTA, SAARC, SAPTA, The ANDEAN Community, MERCOSUR, Lab-based assignments.

Unit-III: International Business: Nature, Importance and Scope – Approaches to International Business, Stages of Internationalisation of Business, Mode of Entry into International Business. Multinational Corporations: Conceptual Framework of MNCs; MNCs and Host and Home Country Relations; International Technology Transfers – Importance and Types – M&A of MNCs, Foreign Technology Acquisition, Lab-based assignments.

Unit-IV: Foreign Investment: Capital Flows – Types and Theories of Foreign Investment; Foreign Investment Flows and Barriers- Foreign Direct Investment (FDI), Foreign Exchange Market, Structure, Participants, Concept of Forex Derivatives: Futures, Forwards, Options, and Swaps, etc, Lab-based assignments.

Readings:

1. Cherunilam F., Business Environment: Texts and Cases (Himalaya).
2. Aswathappa K., Essentials of Business Environment (Himalaya).
3. Agrawal and Diwan, Business Environment (Excel).
4. Mishra &Puri, Economic Environment of Business (Himalaya).
5. Jain P.C., Government and Business Policy (Galgotia).
6. Adhikary M., Economic Environment of Business (Sultan Chand).
7. F. Cherunilam, International Business Environment (Himalaya).

COMM C103

ADVANCED MARKETING MANAGEMENT

Prerequisites: Basic knowledge of marketing management.

Course Objectives: To familiarise the students with the basic concepts of marketing and to develop their analytical skills to enable them to manage the marketing operations of a business firm.

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

CO1: Familiarise themselves with the fundamentals of marketing and make better marketing decisions.

CO2: Understand the nuances and complexities of various products and pricing decisions.

CO3: Take effective distribution decisions for products and services.

CO4: Know the recent trends in marketing and ethical issues involved in marketing.

Pedagogy: Lectures, Case Study Analysis, Experiential exercises, and Assignments.

Unit-I: Introduction: Evolution of Marketing, Concepts of Marketing, Marketing Mix, Strategic Marketing Planning, and Overview.

Market Analysis and Selection: Marketing Environment, Macro and Micro Components, and their Impact on Marketing Decision, Market Segmentation and Positioning, Lab-based assignments.

Unit-II: Product and Pricing Decision: Product: Concept and Classification, Layers of Product, Major Product Decisions; Product-Mix; New Product Development Stages; Packaging and Labelling; Product Life Cycle (PLC) – Concept and Appropriate Strategies Adopted at Different Stages.

Pricing: Objectives, Price Sensitivity, Factors Affecting Product Price, Pricing Methods and Strategies, Ethical Issues in Product and Pricing Decisions, Lab-based assignments.

Unit-III: Promotion and Distribution Decisions: Promotion Mix: Advertising, Personal Selling, Sales Promotion, Publicity, and Public Relations.

Distribution: Nature, Function, and Types of Distribution Channels, Distribution Channel Intermediaries, Channel Management Decision, Lab-based assignments.

Unit-IV: Trends in Marketing: Service Marketing, E-Marketing, Green Marketing, Customer Relationship Management, Rural Marketing, Digital Marketing, Other Emerging Trends: Ethical Issues in Marketing, Lab-based assignments.

Readings:

1. Etzel, M. J., Walker, B. J., Staton, W. J., & Pandit, A. *Marketing Concepts and Cases*. Tata McGraw Hill.
2. Kotler, P. & Keller, K. L. *Marketing Management*. Pearson.
3. Kotler, Philip: *Marketing Management: Analysis, Planning Implementation and Control*, (Prentice Hall).
4. Kotler, Philip, and Gary Armstrong: *Principles of Marketing*, (Prentice Hall).
5. McCarthy, E. J., Cannon, J. & Perreault, W. *Basic Marketing*. McGraw-Hill Education.

COMM C104

ADVANCED FINANCIAL MANAGEMENT

Prerequisites: Knowledge of corporate financial accounting and mathematics.

Course Objectives: To make students understand the issues in financial management and equip them with analytical ability, and advanced analytical tools & techniques for making corporate financial decisions.

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

CO1: Understand the foundations of financial management and the role of a finance manager.

CO2: Evaluate capital projects under different situations using appropriate capital budgeting techniques.

CO3: Determine the cost of capital and examine the capital structure decisions.

CO4: Understand various issues and theories of dividend policy and management of working capital.

Pedagogy: Lectures, Case Study Analysis, Experiential Exercises, and Assignments.

Unit-I: Introduction: Meaning, Nature, Scope, and Principles of Financial Management. Objectives of Financial Management- Profit vs. Wealth Maximization, Measurement of Shareholders' Wealth- EVA and MVA, Role of a Finance Manager, Types of Financial Decisions, Agency Problem and Agency Costs, Lab-based assignments.

Unit-II: Capital Budgeting Decision: Concept and Estimation of Discounted Cash Flow (DCF), Capital Budgeting Techniques- Payback Period, Discounted Payback Period, Net Present Value, Accounting Rate of Return, Internal Rate of Return, Modified Internal Rate of Return, Profitability Index, Lab-based assignments.

Unit-III: Cost of Capital and Capital Structure Decision: Specific and Weighted Average Cost of Capital, Theories of Capital Structure- Net Income Theory, Net Operating Income Theory, Traditional Theory, MM Hypothesis, Trade-Off Theory, Pecking Order Theory, Market Timing Theory, and Signalling Theory, Effect of Information Asymmetry on Capital Structure, Factors Affecting Capital Structure, Lab based assignments.

Leverage: Financial Leverage and Operating Leverage, Lab-based assignments.

Unit-IV: Dividend Decision: Issues in Dividend Decision, Theories of Relevance and Irrelevance of Dividend in Firm Valuation-Pure Residual Theory, Walter's Model, Gordon's Model, MM Hypothesis, and Dividend Signalling Theory, Relevance of Dividend under Market Imperfections, Traditional and Radical Position on Dividend, Types of Dividend Policies, Lintner's Model of Corporate Dividend Behaviour, Lab-based assignments.

Working Capital Management: Concept and Types of Working Capital, Cash Cycle and Management of Cash Holdings, Lab-based assignments.

Readings:

1. Chandra, P. *Financial Management-Theory and Practice*. Tata McGraw-Hill.
2. *Corporate Finance*. Cengage Learning.
3. Damodaran, A. *Corporate Finance: Theory and Practice*. John Wiley & Sons.
4. Pandey, I. M. *Financial Management*. Vikas Publishing.
5. Ross, S. A. and Westerfield, R. W. *Corporate Finance*. McGraw-Hill.
6. Keown, A. J., Martin, J. D., Petty, J. W., and Scott, D. F. *Financial Management*. Pearson Prentice Hall

COMM C105

BUSINESS DATA ANALYTICS

Prerequisites: Basics of central tendency, dispersion, correlation, variables, and computer skills.

Course Objectives: To equip students with essential data analysis techniques for managerial decision-making and to provide a foundation for learning advanced analytical tools used in research.

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

CO1: Aware of the concepts of data analytics, its relevance, and its various applications in business.

CO2: Understand the concept of data, its structure, and data collection techniques.

CO3: Understand the data visualisation techniques and application correlation.

CO4: Expose themselves to regression analysis and its application through computer applications.

Pedagogy: Lectures, Case Study Analysis, Computer Application, and Assignments

Unit-I: Introduction to Business Data Analytics: Changing Face of Business Statistics: Big Data, Role of Software, Data Analysis vs. Data Analytics, Business Data Analytics (BDA): Evolution, Importance, Application in Business, Classification of BDA: Descriptive Analytics, Predictive Analytics and Prescriptive Analytics, Framework of BDA, Step-Wise Process of BDA, Scope of BDA. Lab-based assignments.

Unit-II: Data for Business Analytics: Defining Data: Categorical and Numerical, Properties of Good Data: Reliability & Validity, Data Structure: Structured, Semi Structured & Unstructured, Data Arrangement: Time Series, Cross-Sectional & Panel Data, Data Measurement: Nominal, Ordinal, Interval & Ratio Scale, Data Collection: Sampling: Need, Errors and Methods, Law of Large Numbers, Central Limit Theorem, Data Sources: Primary and Secondary, Data Cleaning Process. Lab-based assignments.

Unit-III: Data Visualisation: Concept, Key principles, audience, purpose. Types: Categorical data (bar charts, pie charts, and stacked charts), Numerical data (histograms, box plots, and scatter plots), Temporal data (line charts and area charts), Multivariate data (heat maps, bubble charts, and treemaps), Geospatial data (maps and choropleths), Interactive visualizations, Dashboard design, Storytelling with data, Popular data visualization tools: MS Excel, Tableau, Power BI, Lab-based assignments.

Unit-IV: Correlation and Regression Analysis: Partial & Multiple Correlation, Multiple Regression: Ordinary Least Squares (OLS), Assumptions and Diagnostics Test Using Computer Software, Concept of Time Series & Panel Regression and Its Assumptions, Theoretical Foundation on Univariate Time Series Model, Panel Fixed Effect & Random Effect Models, Analysing Regression Models Using Computer. Lab-based assignments.

Readings:

1. Business Analytics: Data Analysis and Decision Making, Cengage
2. Fundamentals of Data Visualization, Claus O. Wilke, Published by O'Reilly Media, Inc
3. Swayam-NPTEL Course: Business Analytics for Management Decision, offered by IIT Kharagpur
4. Introduction to Statistics –an intuitive guide for analyzing data and unlocking discoveries, Jim Frost

COMM C106 INDIAN KNOWLEDGE SYSTEM AND BUSINESS PRACTICES

Prerequisites: A basic understanding of business principles and practices.

Course Objectives: To enable the students to comprehend the insights of the Indian knowledge System and its relevance in the present business scenario.

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

CO1: Understand the evolution of the Indian Knowledge System relevant to business practices.

CO2: Comprehend the Indian economic thoughts and their implications in business.

CO3: Learn the application of IKS in the functional areas of the business

CO4: Inculcate the ethical values and responsibilities for sustainability.

Pedagogy: Lectures, Case Study Analysis, and Assignments.

Unit-I: Introduction to Indian Knowledge System (IKS): Concept, scope, and importance of IKS, Historical evolution of knowledge system in India, Major texts: Shastras, Arthashastra, Ayurveda, etc., Contemporary relevance of IKS in business, Informal economy and indigenous entrepreneurship.

Unit-II: Economic Thoughts and Business Globalisation in Ancient India: Kautilya's Arthashastra - economic policies, taxation, Insights from Dharmasastra, Smritis, Vedas, Trade and market regulation, Ancient India's maritime trade and silk route, Trade centers, coins, weights and measures, Lessons for MSMEs and Global Commerce.

Unit-III: Application of IKS in Business: Strategic thinking from Panchatantra and Hitopadesha, Accounting & Finance in IKS- Traditional Systems like Bahi-khata, Concepts of Artha, Daana, financial prudence, risk and wealth management practices, comparison with modern accounting methods. Leadership and Management in IKS- Leadership in epics, HR Practices from Ramayana, Mahabharat, Time and stress Management from yogic texts.

Unit-IV: Indigenous Business Ethics and Values: Business values from Bhagavad Gita, Duties and ethics of a Vaishya (merchant class), Jain / Vaishye trust-based business models, Traditional Indian family businesses, ISK in Corporate Social Responsibility, MSME, Sustainability: Village economy and sustainability models.

Readings:

1. Corporate Chanakya, R.K. Pillai, Jaico
2. Kautilya's Arthashastra, R. Shamasastri
3. Indian Economic Thoughts: Themes and Theories - Ajit K. Dasgupta
4. Traditions in Indian Business- Medha Kudaisya
5. Gorilla: Kautilya Arthashastra, Chokhamba Prakashan
6. Managerial Analysis of Chanakya Sutras and Chanakya Niti- N. M. Khandelwal
7. Chanakya on Management - Ashok R. Gadre, Jaico Publication, Ahmedabad

Semester-II

COMM C201

MACRO ECONOMICS

Prerequisite: Basic knowledge of economics.

Course Objectives: This course aims to acquaint students with the specialised concepts of Macroeconomics.

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

CO1: Develop an understanding of the concept of macroeconomics

CO2: Acquire proficiency in National Income Accounting

CO3: Have a better idea about money, credit creation, and monetary policy

CO4: Know the components of Fiscal Policy and issues in economic development.

Pedagogy: Lectures, Case study Analysis, and Assignments.

Unit- I: Introduction to Macro Economics: Introduction, Micro vs. Macro Economics, Importance of Macro Economics, Overview of Economic Systems: Mixed Economy, Socialism Economy, Capitalism Economy, and Islamic Economy, Lab-based assignments.

Unit – II: National Income Accounting: Meaning, Concepts and Variants of GDP, Three Methods of Calculating the National Income, Methods of GDP Accounting, Government and Private Sector Savings, Price Index, GDP Deflator, Concept of Circular Flow of Income, Lab-based assignments.

Unit III: Money & Monetary Policy: Barter System, Money and Its Origin, Functions of Money, Quantity Theory of Money. Demand for Money, Credit Creation, Monetary Policy: Central Bank in India, Credit Creation, Monetary Policy and Its Tools and Objectives, Lab-based assignments.

Unit IV: Fiscal Policy and Issues in Economic Development: Introduction to Fiscal Policy, Objectives of Fiscal Policy, Components, Budget Deficit and Its types, Unemployment, Inflation, Deflation, Depression, Lab-based assignments.

Readings:

1. Managerial Economics: H.L. Ahuja, S. Chand Publication
2. Introductory Macroeconomics: Sangita, Vaishali Kapoor, Taxmanns Publication
3. Macroeconomics and Indian Economy: Bhattacharya - Oxford University Press
4. Macro and Indian Economy: V K Puri- Himalaya Publishing House.
5. Macro and Indian Economy: P.K.Dhar - Kalyani Publisher.

COMM C202 ADVANCED COST AND MANAGEMENT ACCOUNTING

Prerequisite: Basic knowledge of cost and management accounting.

Course Objectives: The objective of this course is to acquaint students with various concepts of advanced cost and managerial accounting techniques and their applications

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

CO1: Understand the concept of standard costing and the interpretation of variances.

CO2: Gain knowledge about the budgeting process and budget preparation.

CO3: Explain the essential features of responsibility accounting.

CO4: Design solutions to the contemporary issues in management accounting.

Pedagogy: Lectures, Case Study Analysis, Experiential Exercises, and Assignments.

Unit-I: Standard Costing & Variance Analysis: Meaning & Objectives of Standard Costing, Types of Standards, Setting of Standards, Variance Analysis – Material, Labour, Overheads, Sales and Profit Variances, Interpretation of the Variances, Lab-based assignments.

Unit-II: Budgeting & Budgetary Control: Concept of Budget, Budgeting and Budgetary Control; Budgeting Process, Advantages and Problems of Budgeting, Kinds of Budgets; Zero Base Budgeting, Cash Budget, Performance Budgeting, Lab-based assignments.

Unit-III: Responsibility Accounting: Responsibility Accounting- Meaning, Features, Objective, Assumptions, Problems, Responsibility Centres - Cost, Profit, Revenue and Investment, Measuring Divisional Performance - Introduction, Different Measures of Financial Performance, Lab-based assignments.

Unit-IV: Strategic Management Accounting: Target Costing; Kaizen Costing; Life Cycle Costing; Just-in-Time Approach; Value Chain Analysis; Cost Accounting Standards, Balanced Scorecard, Lab-based assignments.

Readings:

1. Cost and Management Accounting – Ravi M Kishore – Taxmann Publications
2. Advanced Management Accounting – Prof. Jawahar Lal – S. Chand Publications
3. Cost and Management Accounting – Colin Drury – Cengage Learning
4. Cost and Management Accounting – Mitra, Oxford University Press
5. Cost and Management Accounting – M B Shukla – Himalaya Publishing House

COMM C203

FUNDAMENTALS OF FIN-TECH

Prerequisites: Basic knowledge of the Indian financial system and computer applications.

Course Objectives: To provide students with an understanding of various dimensions of Fin-Tech.

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

CO1: Understand the Indian financial system and the role of technology in the financial system.

CO2: Gain knowledge on financial technology and its various dimensions.

CO3: Understand the payment technology in the financial system.

CO4: Get knowledge on various regulations related to the Fin-Tech industry in India.

Pedagogy: Lectures, Case Study Analysis, and Assignments.

Unit – I: An Overview of the Indian Financial System and Digital Finance: Structure and Components of the Indian Financial System; Role of an Effective Financial System in Economic Development, Role of Technology in the Financial System, Digital Finance: Concepts, Advantages & Disadvantages, Digital Financial Literacy: Issues and Challenges, Lab-based assignments.

Unit – II: Introduction to Fin-Tech: Concept and Evolution, Fin-Tech Infrastructure, Types of Fin-Tech, FinTech Hubs, Role of Fin-Tech in the Development of Financial System, Prospects and Challenges of Fin-tech in Indian, Lab-based assignments.

Unit – III: Pay Tech- Overview: RTGS, NEFT, ECS, Cards, PPIs, Wallets, Payment Banks, Payment Gateways, UPI/ IndiaStack, BHIM, Other NPCI Products - IMPS, RuPay, NFS, NACH, BharatBills Pay, etc., Ripple, IoT in Payments, PayU, Issues and Challenges in Payment Technologies, Lab-based assignments.

Unit – IV: Fin-Tech Regulation: Issues & challenges: Fin-Tech Regulation in India, Data Regulation, Artificial Intelligence (AI) & Governance, Challenges of AI & Machine Learning, Blockchain, Wearable Technology, Lab-based assignments.

Readings:

1. Avdhani, Investment and securities market in India, (Himalaya).
2. Bhole, L.M., Financial Markets and Institutions, (Tata Mc GrawHill).
3. John Hill, Fin-Tech and the Remaking of Financial Institutions, Elsevier Science.
4. Agustin Rubini, Fin-Tech in a Flash-Financial Technology Made Easy, De Gruyter.
5. Sanjay Phadke, Fin-Tech Future-The Digital DNA of Finance, SAGE Publications.

COMM C204

STRATEGIC FINANCIAL MANAGEMENT

Prerequisites: Knowledge of financial management.

Course Objectives: To give the students a deep insight into the applications of financial management concepts and approaches in taking strategic decisions.

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

CO1: Know the importance of strategic planning in financial decision-making.

CO2: Assess the long-term investment projects subject to risk and uncertainty.

CO3: Gain insights on managing risk associated with investment in working capital.

CO4: Ascertain the worth of a business and predict its financial sickness.

Pedagogy: Lectures, Case Study Analysis, and Assignments.

Unit –I: Financial Strategy & Planning: Concept of Strategy & Its Features, Financial Management Decision: Investment, Financing & Dividend Decisions, Strategic Financial Management: Meaning, Concept, Need, Goal and Scope, Constraints to Strategic Financial Management, Financial Statement Analysis, Financial Planning, Forecasting Techniques and Estimating Financial Requirement, Lab-based assignments.

Unit – II: Long-Term Investment Decision & Its Risk Management: Capital Budgeting Decision under Risk and Uncertainty; Techniques for Incorporating Risk and Uncertainty in Capital Budgeting Decisions- Risk Adjusted Discount Rate (RADR), Certainty Equivalent Factor, Probability Distribution, Decision Tree Analysis, Sensitivity Analysis and Scenario Analysis, Lab-based assignments.

Unit-III: Short-Term Investment Decision & Its Risk Management: Estimation of Working Capital Requirement; Risk & Uncertainty Approaches of Working Capital Financing: Aggressive Vs. Conservative; Management of Cash Holdings: Baumol's Model and Miller-Orr Model, Cash Budget, Lab-based assignments.

Unit- IV: Business Valuation & Financial Distress: Meaning of Value and Factors Affecting Value, Valuation Approaches: DCF Valuation, Relative Valuation, Asset-Based Valuation, Lab-based assignments.

Financial Distress: Concept, Tools for Predicting Firm's Financial Distress, Lab-based assignments.

Readings:

1. Brealey, R. A. and Myers S. C. *Principles of Corporate Finance*. McGraw Hill.
2. Chandra, P. *Strategic Financial Management*- Tata McGraw Hill.
3. Damodaran, A. *Valuation*. John Wiley & Sons.
4. Pandey, I. M. *Financial Management*. Vikas Publishing.
5. Ross, S. A. and Westerfield, R. W. *Corporate Finance*. McGraw Hill.

COMM C205 RESEARCH METHODOLOGY AND REPORT WRITING

Prerequisites: Basic knowledge of statistics and computers.

Course Objectives: This course aims to make students understand the various approaches to research and writing a research report.

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

CO1: Describe the research process and various types of research.

CO2: Comprehend the research design and sample design process.

CO3: Know about the techniques of data collection and hypothesis testing.

CO4: Prepare a research report.

Pedagogy: Lectures, Case Study Analysis, and Assignments.

Unit-I: Research: Concept, Objectives, Types of Research, Philosophy of Research, Approach to Research, Role of Research in Functional Areas: Finance, Marketing, Human Resource Development, and Production, Lab-based assignments.

Research Methodology: Research Process and Defining Research Problems, Lab-based assignments.

Unit-II: Research Design: Concept, Research Design Decision Areas, Phases of Research Design, Research Design for different types of research, and Features of a Good Research Design.

Sampling: Concept, Types, Sampling Design, Characteristics of a Good Sample Design, Sampling Distributions, Determining Size of the Sample. Sampling Errors, Lab-based assignments.

Unit-III: Data Collection: Types of Data: Primary and Secondary Data, Sources of Data, Questionnaire and Interviews, Data Processing, Lab-based assignments.

Hypothesis Testing: Concept of hypothesis, Procedure for Hypothesis Testing, Statistical Techniques for Hypothesis Testing, Lab-based assignments.

Unit-IV: Report Writing: Concept of Research Report, Types of Reports; Layout of a Research Report, Essentials of a Good Research Report; Writing the Report; Evaluating a Research Report, Lab-based assignments.

Readings:

1. Cooper & Schindler, Business Research Methods. New Delhi: TMGH.
2. Kothari, Research Methodology: Methods & Techniques, New Age Intl., New Delhi.
3. Levin & Rubin, Statistics for Management. New Delhi: PHI.
4. Mark Gardener, "Beginning R The statistical Programming Language, Wiley India Pvt Ltd, New Delhi.
5. NareshMalhotra, Marketing Research: An Applied Orientation, Pearson.

Value-added Course (Non-Credit)

COMM VAC1

START-UPS AND ENTREPRENEURSHIP

Prerequisites: Basic knowledge of business operations.

Course Objectives: To inculcate entrepreneurial skills and traits among the students to enable them to start their new ventures.

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

CO1: Understand the role of entrepreneurs in economic development and factors motivating them.

CO2: Know the process of generating new ideas for the business and management of start-ups.

CO3: Become aware of the different sources of finance for starting a new venture.

CO4: Assess the marketing issues and challenges for the entrepreneurs.

Pedagogy: Lectures, Case Study Analysis, and Assignments.

Unit I: Entrepreneurship: Concept and Definitions, Entrepreneur vs. Intrapreneur; Entrepreneurial Qualities and Characteristics; Role of Entrepreneurship in Economic Development; Types of Entrepreneurs; Entrepreneurship Process; Factors Affecting Emergence of Entrepreneurship; Women Entrepreneurship; Social Entrepreneurship.

Unit II: Creating Entrepreneurial Venture & Start-ups: Generating Business Idea- Sources of Innovation and Opportunities, Methods of Generating Ideas, Creativity and Entrepreneurship; Challenges in Managing Innovation; Intellectual Property Rights: Patents, Trademarks, and Copyrights; Business Planning Process: Drawing Business Plan, Business Plan Failures; New Age Entrepreneurship; Forms of Business for Growth, Reason for Failure of Start-ups.

Unit III: Entrepreneurial Finance: Debt and Equity Financing; Commercial Banks, Private Placements, Venture Capital, Institutional Supports to Entrepreneurs; Lease Financing; Funding Opportunities for Start-ups in India.

Unit IV: Marketing of Products & Services: Marketing Issues and Challenges for Entrepreneurs (Discussion and Case Analysis).

Readings:

1. Kumar, Arya, Entrepreneurship: Creating and Leading an Entrepreneurial Organization, Pearson, India.
2. Hishrich., Peters, Entrepreneurship: Starting, Developing and Managing a New Enterprise, Irwin
3. Acharya, S.C., Jena, B.M., and Lall, G.S. Fundamentals of Entrepreneurship, Nano Publishing House.
4. Taneja, Entrepreneurship, Galgotia Publishers.
5. Barringer, Brace R., and R. Duane Ireland, Entrepreneurship, Pearson Prentice Hall, New Jersey (USA)
6. Hisrich, Robert D., Michael Peters and Dean Shepherd, Entrepreneurship, Tata McGraw Hill, New Delhi

Semester-III

COMM CT300

PERSONAL FINANCIAL PLANNING

Prerequisites: Basic knowledge of income, savings, and investments.

Course Objectives: To enable students to manage their wealth effectively through proper personal financial planning.

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

CO1: Understand the importance and process of financial planning.

CO2: Know various investment avenues available for individuals.

CO3: Manage both personal and financial risk of individuals.

CO4: Know the tax implications of personal financial planning.

Pedagogy: Lectures, Case Study Analysis, and Assignments.

Unit-I: Basics of Personal Financial Planning: Definition, Importance, and Process of Financial Planning, Concept of Time Value of Money. Managing Investment Risk: Types of Risks, Measurement, and Management of Risks and Financial Statements

Unit-II: Investment Vehicles: Investment Concerns, Small Saving Schemes, Fixed Income Instruments, Mutual Funds, and Other Investment Schemes and Asset Classes. Investment Strategies: Various Strategies and Asset Allocation

Unit-III: Hedging of Risk: Investing in Stocks, Bonds, and Commodities, Concept of Futures and Options. Insurance Planning: Personal Risk Management, Nature and Function of Insurance, Need Analysis, Various Insurance Products, Concept of Health Insurance

Unit-IV: Tax and Estate Planning: Various Heads of Income, Exemptions in Income Tax Applicable to Various Categories. Strategies of Putting Together a Complete Financial Plan: Benefits, Essential Components of a Comprehensive Financial Plan. Implementing Personal Financial Plan, Ethical Issues Involved in Financial Planning

Readings:

1. Buffet, Marry and Clark, David. *Warren Buffett and the Interpretation of Financial Statements*.
2. Fisher, A. Philip. *Common Stocks and Uncommon Profits*. Wiley.
3. Graham, Benjamin. *The Intelligent Investor*.
4. Keown, A. J. *Personal Finance – Turning money into wealth*. Pearson Publication,
5. Madura, Jeff. *Personal Finance*. Pearson
6. Soota, Ashok and Gopalan, S. R. *Entrepreneurship Simplified: From Idea to IPO*. PenguinRandom House India.
7. Spier, Guy. *The Education of Value Investor*. Palgrave.
8. www.moneycontrol.com

COMM C301 INTERNSHIP PROJECT AND PRESENTATION

Prerequisites: Domain knowledge and knowledge of computer applications.

Course Objectives: To provide practical exposure in the industry setup.

Course Outcomes: After completing this course, the students can apply their academic learning in practice.

Pedagogy: Discussion, Data Collection, Data Analysis, and Report Writing.

Each student has to undergo internship training in industry for FOUR weeks after the completion of the second semester (preferably during summer vacation) and is required to submit a Dissertation on the Project under the supervision of an internal guide assigned by the Head/Coordinator of the Department. Two copies of the report shall be submitted to the Department for evaluation. The evaluation consists of 50 marks for the dissertation and 50 marks for the dissertation project presentation.

Readings:

1. Cooper & Schindler, Business Research Methods. TMGH, New Delhi
2. Kothari, Research Methodology: Methods & Techniques, New Age Intl., New Delhi
3. Levin & Rubin, Statistics for Management. PHI, New Delhi
4. Mark Gardener, "Beginning R The statistical Programing Language, Wiley India Pvt Ltd, New Delhi.
5. Naresh Malhotra, Marketing Research: An Applied Orientation, Pearson.

COMM C302 SWAYAM COURSE (To be selected by the student)

Prerequisites: Domain knowledge.

Course Objectives: To provide flexibility to the student for pursuing a course of interest in the core area apart from the prescribed syllabus.

Course Outcomes: After completing this course, the students can acquire additional knowledge in the core area.

Pedagogy: Online Lectures, and Assignments.

Students must complete one SWAYAM Course (minimum 02 credits) between the 1st and 3rd semesters, and the course credit shall be included in the 3rd semester grade sheet.

Readings:

As suggested by the course instructor.

COMM E303

ADVANCED ACCOUNTING

Prerequisites: Basic knowledge of financial accounting.

Course Objectives: To expose students to a definitive and comprehensive accountancy covering advanced and specialised accounting for companies and different types of organisations.

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

CO1: Develop insights on accounting for corporate restructuring.

CO2: Present and analyse consolidated financial statements.

CO3: Develop the skill of preparing financial statements of banking companies.

CO4: Gain knowledge and competency in accounting for insurance companies.

Pedagogy: Lectures, Case Study Analysis, and Assignments.

Unit-I: Corporate Reconstruction: Internal Reconstruction- Concept, Objectives, Provisions, Steps in Reconstruction, Methods of Internal Reconstruction, and Accounting Treatments. External Reconstruction- Concept, Computation and Discharge of Purchase Consideration, Methods of Amalgamation and Accounting Treatments, Inter-company and Cross Holdings, Internal vs. External Reconstruction, Lab-based assignments.

Unit-II: Consolidated Financial Statements: Concepts of Holding and Subsidiary Company, Advantages and Disadvantages of Holding Company. Consolidated Financial Statement- Concept, Scope, Consolidation Procedure, Loss of Control, Non-Controlling Interest, Disposal of Investment in Subsidiary, General Instruction for Preparation of Consolidated P/L Account and Balance Sheet, Treatment of Dividend Received from Subsidiary, Capital Profit and Revenue Profit, Lab-based assignments.

Unit-III: Accounting for Banking Companies: Banking Companies- Concept, Forms of Business, Non-banking Assets, Minimum Capital & Reserves, Preparation of P/L Account, and Balance Sheet as per Banking Regulation Act, Lab-based assignments.

Unit-IV: Accounting for Insurance Companies: Preparation of Revenue Account, Profit & Loss Account and Balance Sheet of Life and General Insurance Companies, Lab-based assignments.

Readings:

1. Advanced Accountancy Volume-II – Maheshwari & Maheshwari – Vikas Publishing.
2. Modern Accountancy Volume II – Hanif Mukherjee – McGraw-Hill Publication.
3. Advanced Accounts Volume II- Shukla, Grewal & Gupta- S. Chand & Company PVT. LTD.

COMM E304 INVESTMENT ANALYSIS AND PORTFOLIO MANAGEMENT

Prerequisites: Basic understanding of accounting, corporate finance, capital market, and statistics.

Course Objectives: To acquaint the students with investment avenues and risk hedging mechanisms through portfolio Management.

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

CO1: Understand the basic concepts of investment and portfolio.

CO2: Analyse the individual security.

CO3: Construct and manage a portfolio.

CO4: Evaluate and revise the portfolio.

Pedagogy: Lectures, Case Study Analysis, and Assignments.

Unit-I: Introduction to Investment: Nature and Scope of Investment Analysis; Savings vs. Investment, Elements of Investment, Objectives of Investment, Investment Philosophy, Types of Investors, Investor, Speculator & Gambler, Investment Avenues, Features of Investment, Process of Investment, Contemporary Issues in Investment Management, Lab-based assignments.

Measurement of Risk and Return: Measurement of Stock Return, Systematic Risk and Unsystematic Risk, Measurement of Beta. Measuring Risk and Return in Practice (Using MS-Excel), Lab-based assignments.

Unit-II: Equity Analysis: Fundamental Analysis: Economic Analysis, Industry Analysis, and Company Analysis. Technical Analysis: Various Prices and Volume Indicators, Indices: Types of Trends and Indices. **Market Efficiency:** Concept and Importance, Random Walk Theory, the Efficient Market Hypothesis. Forms of Market Efficiency, Testing Different Forms of Market Efficiency Using MS-Excel/SPSS, Lab-based assignments

Unit-III: Portfolio Management: Meaning, Importance and Objectives, Phase of Portfolio Management. **Portfolio Analysis:** Estimating Rate of Return and Standard Deviation of Portfolio Returns; Effects of Combining Securities; Markowitz Risk-Return Optimization, Lab-based assignments.

Unit-IV: Single Index Model: Portfolio Risk: Portfolio Market Risk and Unique Risk, Sharpe's Optimization Solution. Capital Asset Pricing Model and Its Assumptions, Capital Market Line, Security Market Line; Risk Free Lending and Borrowing. Arbitrage Pricing Theory and Multifactor Asset Pricing Models, Lab-based assignments.

Portfolio Revision & Evaluation: Need and Constraints, Revision Strategies, Formula Plans: Constant Dollar Value Plan, Constant Ratio Plan, Dollar Cost Averaging, etc., Portfolio Performance Evaluation: Measure of Return, Risk Adjusted Measure of Performance Evaluation, Lab-based assignments.

Readings:

1. Kevin S: Portfolio Management, Prentice Hall, New Delhi.
2. Shalini Talwar, Security Analysis & Portfolio Management, Cengage, New Delhi
3. Sharpe William F., Gordon J Alexander, and J.V. Bailly: Investments, Prentice Hall, Delhi.
4. Strong Robert; Portfolio Construction: Management and Protection, West Publishing Co.
5. ZviBodie, Alex Kane AJ Marcus and Pitabas Mohanty: Investments, McGraw Hill, Chennai.

COMM E305

FINANCIAL DERIVATIVES AND RISK MANAGEMENT

Prerequisites: Basic understanding of accounting, corporate finance, capital market, and statistics.

Course Objectives: To introduce the students to the application of various tools and techniques of financial risk management.

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

CO1: Understand the concept of risk and derivatives.

CO2: Make option strategies.

CO3: Make futures and swap strategies.

CO4: Understand the risk hedging schemes.

Pedagogy: Lectures, Case Study Analysis, and Assignments.

Unit-I: Source of Financial Risk: Credit vs Market, Default Risk, Foreign Exchange Risk, Interest Rate Risk, Purchasing Power Risk, etc.; Systematic and Non-Systematic Risk.

Introduction to Derivatives: Meaning and Purpose of Derivatives; Forward Contracts, Future Contracts, Options, Swaps; Types of Traders.

Unit-II: Options: Types of Options; Option Trading; Margins; Valuation of Options; Binomial Option Pricing Model; Black-Scholes Model for Call Options; Valuation of Put Options; Index Options; Option Markets, Exchange Traded Options, Over-the-Counter Options.

Unit-III: Futures: Mechanisms of Future Contracts; Specification of the Future Contracts; Operation of Margins.

SWAPS: Mechanisms of Interest Rate Swaps, Valuation of Interest Rate Swaps; Currency Swaps and their Valuation; Credit Risk and Swaps.

Unit-IV: Managing Market Risk: Hedging Schemes- Delta Hedging, Theta, Gamma. Relationship in Delta, Theta, Gamma, Vega, and Rho; Portfolio Insurance

Derivatives Market in India: Present position in India, Regulation, Working, and Trading Activity.

Readings:

1. Yaragol, Prakash B: Financial Derivatives: Text and Cases, Vikas Publication.
2. Gupta, S.L.: Financial Derivatives: Theory, Concepts, and Problems, PHI Publication.
3. Chance, Don M: An Introduction to Derivatives, Dryden Press, International Edition.
4. Chew, Lilian: Managing derivative risk, John Wiley, New Jersey.
5. Das Satyajit: Swap & Derivative Financing, Probus,
6. Hull J. Options: Future and other derivatives, Prentice Hall, New Delhi.
7. Kolb Robert W: Understanding Future Markets, Prentice Hall Inc., New Delhi
8. Kolb Robert: Financial Derivatives, New York Institute of Finance, New York

COMM E306

BEHAVIOURAL FINANCE

Prerequisites: Knowledge of corporate finance and financial markets.

Course Objectives: To provide the student with knowledge of the classical and behavioural finance theories relevant to the decision-making process in the financial markets.

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

CO1: Understand and model the behaviour of investors.

CO2: Recognise the factors influencing the investors' behaviour.

CO3: Analyse market hypotheses and the level of market efficiency.

CO4: Identify the behavioural influence on corporate decision-making.

Pedagogy: Lectures, Case Study Analysis, and Assignments.

Unit-I: Conventional Finance and Behavioural Finance: Assumptions, Differences, and Reconciliation. Neoclassical Finance; Empirical Anomalies and Their Behavioural Explanations: Investor Behaviour and Its Modelling, Lab-based assignments.

Unit-II: Heuristic: Driven Biases, Frame Dependence, Socio-Emotional Influences; Information Processing, Bayesian Rationality, Heuristically Shortcuts, Cognitive Paths. Bounded Rationality, Lab-based assignments.

Unit-III: Behavioural Challenges To Corporate Finance Theories: Structure Irrelevance and Behavioural Factors, Dividend Irrelevance, and Behavioural Factors. Market Efficiency: Adaptive Markets Hypothesis and Market Ecology, Lab-based assignments.

Unit-IV: Corporate Decision-Making Under Behavioural Influence: Behavioural Challenges to Asset Management Theories: Systematic Underperformance. Active Portfolio Management and Alpha Hunting; Socio-Psychological Challenges to Financial Markets, Lab-based assignments.

Readings:

1. Ackert, L., and R. Deaves, Behavioral Finance: Psychology, Decision-Making and Markets, SouthWestern Cengage Learning, Mason, Ohio.
2. Joachim Goldberg, Rüdiger von Nitzsch, Behavioral Finance, Wiley
3. Ackert and Deaves, Behavioral Finance: Psychology, Decision-Making, and Markets
4. Mitchell, O. S., and S. P. Utkus, eds. Pension Design and Structure: New Lessons from Behavioral
5. Plous, S. The psychology of judgment and decision-making NY: McGraw Hill.
6. Meir Statman, What Investors Really Want - Learn the lessons of behavioral Finance, , McGraw-Hill.

COMM E307

MANAGEMENT OF FINANCIAL INSTITUTIONS

Prerequisites: Knowledge of financial institutions.

Course Objectives: To develop the necessary skills among the students in applying the principles of financial analysis and risk management to manage the funds in financial institutions.

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

CO1: Gain knowledge on the operation and capital requirements of financial institutions.

CO2: Know the techniques of managing assets and liabilities of financial institutions.

CO3: Analyse various means of managing risk in financial institutions.

CO4: Know the mechanism of evaluating loan requests and granting loans by financial institutions.

Pedagogy: Lectures, Case Study Analysis, and Assignments.

Unit-I: Introduction: Concept, Types of Financial Institutions, Recent Trends in Domestic and Global Financial Systems, Classification of Commercial Banks, NBFCs, Capital Adequacy Requirements under Basel II and III, NPAs, Strategies of Managing NPAs, Lab-based assignments.

Unit-II: Assets and Liabilities Management: Introduction to ALM and Techniques, Managing Currency Exposures, Earnings Sensitivity Analysis, Structured Finance Products Including Asset-Backed Commercial Paper, Mortgage-Backed Securities, Collateralised Debt Obligations and Structured Investment Vehicles, Securitisation and Balance Sheet Management, Lab-based assignments.

Unit-III: Managing Risks: Management of Interest Rate Risk, Interest Sensitive Gap, Maturity Model, Duration Gap, Immunization Strategies; Management of Market Risk, Risk Metrics Model, Historic Model, BIS Regulations and Large-Bank Internal Models; Liquidity Risk, Sovereign Risk, Foreign Exchange Risk, Lab-based assignments.

Unit-IV: Credit Management: Introduction and Overview, Evaluating Commercial and Consumer Loan Requests, Customer Profitability Analysis and Loan Pricing, Credit Rating, Structural Credit Risk Models, Credit VAR, Expected Shortfall, Recovery Rate/Loss Given Default (LGD) Introduction to Merton's Model & Moody's Analytics Model, Lab-based assignments.

Readings:

1. G. Ramesh Babu, Management of Financial Institutions In India, Concept Publishing Company.
2. John Hull, Risk Management and Financial Institutions, Wiley.
3. Meera Sharma, Management of Financial Institutions-With Emphasis on Bank and Risk Management, PHI Learning.
4. Madhu Vij, Management of Financial Institutions in India, Amol Publications.

COMM E308

FINANCIAL SERVICES

Prerequisites: Knowledge of financial markets and services.

Course Objectives: To acquaint students with the financial services offered in the Indian financial system.

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

CO1: Know the role of merchant banking and the venture capital financing available to businesses.

CO2: Understand the lease and hire-purchase as a source of finance for the business.

CO3: Aware of factoring, forfaiting, and credit rating services in India.

CO4: Understand the dematerialisation of securities and the marketing strategy for financial services.

Pedagogy: Lectures, Case Study Analysis, and Assignments.

Unit-I: Financial Services: Concept, overview, types.

Merchant Banking: Concept, Services Rendered by Merchant Banks, Merchant Banks in India, Regulation of Merchant Banks, Problems of Merchant Banks, Lab-based assignments.

Venture Capital Financing: Concept, Features, Origin and Growth of Venture Capital, Schemes and Methods of Venture Capital Financing, SEBI Guidelines and Problems of Venture Capital in India, Lab-based assignments.

Unit-II: Lease Finance: Concept, Types of Leasing, Leasing in India, Factors Influencing Lease Versus Buying Decision, Problems of Leasing Companies, Lab-based assignments.

Hire Purchase: Concept, Growth, Types of Hire Purchase, Problems and Prospects of Hire Purchase in India, Lab-based assignments.

Unit-III: Factoring: Concept, Types of Factoring, Legal Aspects, Factoring Mechanism, Problems of Factoring, Lab-based assignments.

Forfaiting: Concept, Benefits, Mechanism, and Difference between Factoring and Forfaiting.

Credit Rating: Concept, Credit Rating Agencies: CRISIL, ICRA, CARE, etc., Techniques of Credit Rating, Rating Methodology, Rating Symbols, Ethical Issues and Problems in Credit Rating, Lab-based assignments.

Unit-IV: Depository System and Dematerialisation: Concept, Depository, Depository Participants, SEBI Guidelines, Dematerialisation of Shares: Process, Advantages and Drawbacks, Lab-based assignments.

Readings:

1. Balajee: Services Marketing Management, S. Chand, N. Delhi.
2. Gordon and Natarajan, Financial Markets & Services, (Himalaya).
3. Gupta, S.K. and Agarwal, N. Financial Services, (Kalyani Publishers).
4. Guruswamy S., Financial Services and Systems, (Vijay Nicole P. Ltd).
5. Khan, M.Y., Financial Services, (Tata Mc. Graw Hill).
6. Machiraju, HR, Indian Financial System, (Vikas).
7. O.P. Agarwal, Environment & Management of Financial Services, (Himalaya) .
8. Payne, Adrian: The Essence of Services Marketing, Prentice Hall, New Delhi.
9. Pezullo, Marketing Financial Services, (Mc.Millan India Ltd.).

COMM E309

INTERNATIONAL MARKETING

Prerequisites: Basic knowledge of marketing management.

Course Objectives: To enable the students to learn the concept and issues of international marketing, analyze the foreign market environment, and develop international marketing strategies.

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

CO1: Understand the international marketing environment and the process of international marketing.

CO2: Understand decisions related to international product planning and pricing.

CO3: Explain product promotion methods in foreign markets and understand their issues.

CO4: Know the channels of distribution and the emerging trends in international marketing.

Pedagogy: Lectures, Case Study Analysis, and Assignments.

Unit-I: International Marketing Environment: Concept and Typology of International Marketing Environment; Influence of Foreign Markets' Physical, Economic, Socio-Cultural, Political, and Legal Environments on International Marketing Decisions; Global Trading Environment and Developments, Lab-based assignments.

International Market Segmentation, Targeting and Positioning; Screening and Selection of Foreign Markets; International Market Entry Strategies–Exporting, Licensing, Contract Manufacturing, Joint Venture, Wholly-Owned Subsidiaries Abroad, Lab-based assignments.

Unit-II: International Product and Pricing Decisions: Major Product Decisions–Product Quality, Design, Labelling, Packaging, Branding and Product Support Services; Issue of Product Standardization vs. Adaptation; International Trade Product Life Cycle; New Product Development, Lab-based assignments.

Pricing Decisions for International Markets: Factors Influencing International Price Determination; International Pricing Process, Policies and Strategies, Delivery Terms and Currency for Export Price Quotations, Standardised vs. Differentiated Pricing Strategies, Transfer Pricing, Lab-based assignments.

Unit-III: International Promotion Strategies: Communications Across Countries - Complexities and Issues; Country-of-Origin Effects and Strategies for Dealing with Adverse Country-of-Origin Effects; International Promotion Mix: Concept, Tools and Their Key Features; Developing International Promotion Campaign; Standardization vs. Adaptation Issue; Planning for Direct Mail, Sales Literature, Trade Fairs and International Advertising; International Sales Force Management: Process and Major Issues, Lab based assignments.

Unit-IV: International Distribution Decisions: Distribution Channel Strategy; Different Types of International Distribution Channels, Their Roles and Functions; Selection and Management of Overseas Middlemen; International Distribution Logistics-Inventory Management, Transportation, Warehousing, and Insurance, Lab-based assignments.

Emerging Trends in International Marketing: International Marketing Through the Internet; Ecological Concerns in International Marketing, International Marketing Ethics, Lab-based assignments.

Readings:

1. Cateora, Phillip R., Grahm, John L. & Gilly, Mary (2016). *International Marketing*. Tata McGraw-Hill.
2. Czinkota, Michael R. & Ronkainen, Ilkka A. (2013). *International Marketing*. Cengage Learning.
3. Joshi, Rakesh M. (2014). *International Marketing*. Oxford University Press.
4. Keegan, Warran J. & Green, Mark C. (2015). *Global Marketing*. Pearson.
5. Kotabe, Masaaki and Helsen, Kristiaan (2010). *Global Marketing Management*. John Wiley & Sons.
6. Onkvist, Sak & Shaw, John J. (2009). *International Marketing: Analysis and Strategy*. Psychology Press.
7. Terpstra, Vern Foley, James & Sarathy, Ravi (2012). *International Marketing*. Naper Press.

COMM E310

SUPPLY CHAIN MANAGEMENT AND LOGISTICS

Prerequisites: Basic knowledge of value chain process.

Course Objectives: To acquaint the students with the concepts and tools of supply chain management and logistics relevant to a business.

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

CO1: Describe supply chain management and logistics concepts at macro and micro levels.

CO2: Understand the role of logistics concerning procurement, transportation, and warehousing.

CO3: Understanding the role of Relationship Marketing in SCM.

CO4: Know the Challenges in Logistics and Supply Chain Management.

Pedagogy: Lectures, Case Study Analysis, and Assignments.

Unit-I: Introduction: Evolution, Importance, Scope, Concept of Supply Chain Management (SCM) and Trade Logistics, Supply Chain Management as a Management Philosophy, Function of SCM, Value Chain for Supply Chain Management, Design of SCM, Lab-based assignments.

Logistic Activities: An Overview, Contribution of Logistics at Macro and Micro Levels, SCM and Trade Logistics, Logistics and Competitive Advantage, Logistics Mix, Concept, Span and Process of Integrated SCM, Difference between Logistics and SCM, Lab-based assignments.

Unit-II: Focus Areas of Logistics and Supply Chain Management: Product Development Process and SCM, Purchasing Cycle, Types of Purchases, JIT Purchasing, Strategic Role of Purchasing in The Supply Chain and Total Customer Satisfaction, Purchasing vs. Procurement, Procurement Strategies, Transportation: Introduction, Objectives, Modes of Transportation, Importance of Effective Transportation System; Warehousing: Reasons for Warehousing, Warehousing Evaluation and Requirements, Warehousing Location Strategies. Logistical Packaging: Objectives and Concept of Logistical Packaging, Types of Packaging Material, Packaging Costs, Lab-based assignments.

Unit-III: Behavioural Issues in Supply Chain Management: Role of Relationship Marketing in SCM, Managing Relationships with Suppliers and Customers, Captive Buyers and Suppliers, Strategic Partnerships, Supplier-Retailer Collaboration and Alliances, Lab-based assignments.

Performance Measurement: Framework of Performance Indicators, Methods of Performance Measurement, and The Balanced Score Card Approach, Benchmarking, Supply Chain Metrics (KPIS), Performance Measurement and Continuous Improvement, Lab-based assignments.

Unit-IV: Trends and Challenges in Logistics and Supply Chain Management: Third Party and Fourth Party Logistic Out sourcing- Challenges and Future Directions; Reverse Logistics; Bullwhip Effect; Push Based and Pull Based Systems; Green Supply Chain Management; E-Commerce Logistics: Requirements of Logistics in E-Commerce, EDI, Bar Coding, RFID; Re-Engineering the Supply Chain- Future Directions, Lab based assignments.

Readings:

1. Bozarth, C.C. & Handfield, R. B. Introduction to Operations and Supply Chain Management. Pearson Education.
2. Chopra, S. & Meindl, P. Supply Chain Management: Strategy, Planning and Operation, Pearson Education.
3. Christopher, M., Logistics and Supply Chain Management. Prentice Hall.
4. Hult, M. G., Closs, D., Frayer, D. Global. Supply Chain Management: Leveraging Processes, Measurements, and Tools for Strategic Corporate Advantage. McGraw Hill Ltd.
5. Shapiro, J.F. Modelling the Supply Chain, Cengage Learning.

COMM E311

CONSUMER BEHAVIOUR

Prerequisites: Basic understanding of marketing management.

Course Objectives: To provide an in-depth understanding of the consumer buying processes and their determinants as relevant for marketing decision making.

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

CO1: Understand consumer behaviour and the consumer decision-making process.

CO2: Describe the underlying variables resulting in differences in consumer decision making.

CO3: Know the socio-cultural factors affecting consumer decision making.

CO4: Understand the models of consumer behaviour.

Pedagogy: Lectures, Case Study Analysis, and Assignments.

Unit-I: Consumer Behaviour: Importance and Nature of Consumer Behaviour, Types of Consumers and their Role, Consumer Behaviour and Marketing Concept, Changing Profile of Indian Consumers and New Consumption Patterns, Lab-based assignments.

Consumer Decision Making Process: Buying Motives, Buying Roles, Consumer Buying Process, Stages and Levels of Consumer Decision Making, Business Buying Behaviour: an Overview, Theories of Motivation and Its Application, Lab-based assignments.

Unit-II: Personal Factors Affecting Consumer Behaviour: Demographic Characteristics, Family, Family Life Cycle and Consumer Decision Making, Household Influence on Consumer Buying Behaviour, Needs and Motivation, Perception, Perceptual Mapping and Positioning, Value Perceptions, Attitude and Attitude Change, Attitude Models, Learning and Learning Theories, Consumer Involvement: Antecedents and Consequences, Personality: Concept and Personality Theories, Psychographics, Life Style and Applications, Lab based assignments.

Unit-III: Socio-Cultural Determinants of Consumer Behaviour: Reference Group Influences- Theories of Reference Group and Applications, WOM Communication and Opinion Leaders, Social Class and Social Class Stratification in India, Understanding Cultural and Sub-Cultural Influences on Individual, Norms and Their Role, Customs, Traditions and Value System Consumer Socialization and Inter: Generational Influences; Cross-Cultural Dimensions of Consumer Behaviour, Lab-based assignments.

Unit-IV: Models of Consumer Behaviour and Business Buying Behaviour: An Overview of Contemporary Models, Deterministic and Probabilistic Approaches, Contemporary Models of Consumer Behaviour, Lab-based assignments.

Readings:

1. Blackwell, R. D., Miniard, P. W., & Engel, J. F. *Consumer Behavior*. New Delhi: Cengage Learning
2. Hawkins, D. I., Motherbaugh, D. L., & Mookerjee, A. *Consumer Behavior: Building Marketing Strategies*. Chennai: McGraw Hill Education (India)
3. Schiffman, L. G., & Kanuk, L. L. *Consumer Behaviour*. Prentice Hall.

Non-Credit Course
COMM VAC2 SOFT SKILLS AND PRE-PLACEMENT TRAINING

Prerequisites: Core knowledge and communication ability.

Course Objectives: To instill the required soft skills and ability among the students to perform better in interviews.

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

CO1: Develop effective communication.

CO2: Inculcate interpersonal skills, etiquette, and time management skills.

CO3: Enable the students to build an impactful resume and find the appropriate job avenue.

CO4: Develop interview skills of the students.

Pedagogy: Lectures, Experiential Exercises, and Assignments.

Unit-I: Introduction to Soft Skills: Understanding Soft Skills, Definition and importance, Hard skills vs. soft skills, Self-Assessment and Goal Setting, Personal SWOT analysis, Setting SMART goals.

Communication Skills: Verbal Communication, Effective speaking and listening, Non-verbal Communication, Body language, Eye contact, gestures, and posture.

Unit-II: Interpersonal Skills, Etiquette and Time Management: Building Relationships, Networking skills, developing professional relationships, Professional Etiquette, Workplace Etiquette, Professional behavior, E-mail and meeting etiquette.

Time Management: Prioritising tasks, Techniques for effective time management

Unit-III: Writing Resume and Cover Letters: Crafting an Effective Resume, Structure and format, Tailoring resumes for specific jobs, Writing Cover Letters, Importance of a cover letter, Content and format

Job Search Techniques: Online and offline job search, Using LinkedIn and other professional networks

Unit-IV: Interview Skills: Types of Interviews, Behavioral, technical, and case interviews, Group discussions, and panel interviews

Interview Preparation: Identifying the recruiter, preparing responses to common questions, Core Concepts, Staying updated with current affairs and trends in commerce and economics.

During the Interview: Dressing appropriately for different types of interviews, Grooming and personal hygiene, Arriving on time, Managing time during the interview, Proper ways to greet the interviewer, introducing yourself confidently, Maintaining professionalism, Politeness and respect, Avoiding negative body language, Managing nervousness

Mock Interviews and Feedback: Conducting Mock Interviews, Simulated interviews with feedback, Improving interview performance, Handling Rejection: Dealing with rejection positively, Learning from feedback

Readings:

1. V. Bastin Jerome, Alagra Antony, Soft Skills for Career Success, Educreation Publishing.
2. Shalini Verma, Enhancing Employability @ Soft Skills, Pearson.
3. Soft Skill Development, A Swayam-NPTEL Course, Offered by IIT Kharagpur

Semester-IV

COMM C401

DISSERTATION AND VIVA-VOCE

Prerequisites: Knowledge of the discipline, statistics, and computer applications.

Course Objectives: To instill a research attitude and spirit among the students.

Course Outcomes: After completion of this course, the students will be able to undertake research on their field of interest and prepare a research report.

Pedagogy: Discussion, Data Collection, Data Analysis, and Report Writing.

Every student shall select a topic for preparing a dissertation at the beginning of the fourth semester under the supervision of an Internal Guide assigned by the Head/Coordinator of the Department. The students are required to submit two copies of the Dissertation. The students shall be evaluated out of 200 marks, comprising of 100 marks for the dissertation and 100 marks for performance in the viva-voce.

Readings:

1. Cooper & Schindler, Business Research Methods, TMGH, New Delhi
2. Kothari, Research Methodology: Methods & Techniques, New Age Intl., New Delhi
3. Levin & Rubin, Statistics for Management, PHI, New Delhi
4. Mark Gardener, Beginning R The Statistical Programing Language, Wiley India Pvt Ltd, New Delhi
5. Naresh Malhotra, Marketing Research: An Applied Orientation, Pearson.

COMM E402

IFRS AND IND AS

Prerequisites: Basic knowledge of financial accounting and reporting.

Course Objectives: To let the students know the fundamentals of accounting standards and corporate reporting practices.

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

CO1: Know the Indian Accounting Standards and their applicability in preparing financial statements.

CO2: Understand different types of statements and reports prepared by the corporate.

CO3: Comprehend the applicability of Ind AS in reporting inventory, cash flow, income tax and PPE.

CO4: Learn reporting of impairment loss, intangible assets, fair value measurement, and leases.

Pedagogy: Lectures, Case Study Analysis, and Assignments.

Unit-I: Introduction to Indian Accounting Standards: Introduction, Applicability, Carve-Outs and Carve-Ins, Framework for the Preparation and Presentation of Financial Statements under Indian Accounting Standards, Lab-based assignments.

Unit-II: Presentation of Financial Statements (Ind AS - 1), Separate Financial Statements (Ind AS - 27), Interim Financial Reporting (Ind AS - 34), Annual Report, Triple Bottom Line, Lab-based assignments.

Unit-III: Inventories (Ind AS - 2), Statement of Cash Flows (Ind AS-7), Income Tax (Ind AS - 12), Property, Plant and Equipment (Ind AS - 16), Lab-based assignments.

Unit-IV: Impairment of Assets (Ind AS - 36), Intangible Assets (Ind AS - 38), Fair Value Measurement (Ind AS - 113), Leases (Ind AS - 116), Lab-based assignments.

Readings:

1. Chatterjee, B. D. & Jain Jinender, Illustrated Guide to Indian Accounting Standards (Ind AS), Taxmann, New Delhi.
2. Maller, S., Accounting under Ind AS, Bloomsbury, New Delhi.
3. Rawat, D. S. & Jain Jinender, Students Guide To Ind ASs (Converged IFRSs), Taxmann, New Delhi.
4. Uma Devi. R., Reporting Practices-Financial and Non-Financial, CSMFL, India.

COMM E403 INTERNATIONAL ACCOUNTING AND CORPORATE REPORTING

Prerequisites: Knowledge of financial accounting and reporting.

Course Objectives: To acquaint students with the international accounting and reporting practices.

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

CO1: Develop insights into the different dimensions of international accounting.

CO2: Know the country differences and harmonisation of accounting practices.

CO3: Understand the operations of foreign currency translation mechanisms and transfer pricing.

CO4: Know the corporate reporting practices in India.

Pedagogy: Lectures, Case Study Analysis, and Assignments.

Unit-I: Introduction to International Accounting: Concepts of International Accounting, Its Importance and Scope, Development of International Accounting, Challenges of International Accounting, Lab-based assignments.

Unit-II: Country Differences and Harmonisation of Accounting Practices: Accounting Differences and Harmonisation: Concepts, Reasons for Difference in Accounting Practices, Need for Harmonisation, Process for Harmonisation, IFRS, Institutional Efforts for Harmonisation: IASC, IFAC, IOSCO, UN, OECD, Impediments to Harmonisation, Lab-based assignments.

Unit-III: Foreign Currency Translations & Transfer Pricing: Foreign Currency Translation: Concept of Foreign Currency Translation, Its Need, and Issues, Lab-based assignments.

Transfer Pricing: Concepts of Transfer Pricing and Its Need, Factors Governing Transfer Pricing Policy, Methods of Transfer Pricing, Lab-based assignments.

Unit-IV: Corporate Reporting Practices: Overview of Corporate Report, Evolution of Corporate Report in India, Need and Types of Corporate Reports, Lab-based assignments.

Sustainability and Other Reporting: Triple Bottom Line Reporting, Global Reporting Initiative, ESG, Integrated Reporting, Business Responsibility Reporting, Management Discussion and Analysis, Lab-based assignments.

Readings:

1. Comparative international accounting -Nobes Christopher & Parker Robert, Research Education, Asia, New Delhi.
2. International accounting a user perspective-Saudagaran, Shahorkh. M, Cengage learning India Pvt. Ltd, New Delhi.
3. International Accounting, MohapatraDas. A.K., Prentic Hall of India, New Delhi.
4. International accounting, Rathore, Shirin, PHI learning, New Delhi.
5. International Accounting-Peter Walton, International Thomson Business press.

COMM E404

INTERNATIONAL FINANCE

Prerequisites: Knowledge of macroeconomics and international financial institutions.

Course Objectives: To provide the student with knowledge of international financial flows, exchange rate determination, and financial exposure management.

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

CO1: Understand the global monetary systems, modern exchange rate regimes, and digital currencies.

CO2: Analyse the components of the Balance of Payments and assess India's external sector trends and related policy responses.

CO3: Understand the structure of foreign exchange and international equity markets.

CO4: Know the strategies and tools for managing foreign exchange exposures through hedging and financial techniques.

Pedagogy: Lectures, Case Study Analysis, and Assignments.

Unit-I: Evolution of International Monetary System: Bimetallism (before 1875), Classical Gold Standard (1873-1914), Inter-war period (1915-1944), Brettonwoods System (1945-1972), Flexible Exchange Rate Arrangements; European Monetary System, Euro and the European Monetary Union, Currency Crisis: The Mexican Peso Crisis, The Asian Currency Crisis, The Argentine Peso Crisis, Fixed versus Flexible Exchange rate regimes; Emerging trends: Digital currencies, Central Bank Digital Currencies (CBDCs), and Cryptocurrencies.

Unit-II: Balance of Payment and International Linkages: Balance of Payments and its components; BOP Accounting, BOP trends in major countries, Coping with Current Account deficit, Capital Account Convertibility – pros and cons, India's BOP trends in recent years.

Unit-III: Foreign Exchange Markets: International Equity Markets: Market structure, Trading in International Equities, Cross-listing of Equities, GDRs, ADRs, IDRs, Global registered shares, International Equity Market benchmark, Factors affecting the International Equity Market. Functions and structure of the Forex market – Forex market participants, Foreign Exchange spot rates, Forward, Futures, Options, and Swap market; Foreign Exchange rate determinants – International Parity Relationship, Interest Rate Parity, Purchasing Power Parity, and International Fisher Effect.

Unit-IV: Foreign Exchange and Management: Management of Transaction exposure, Money market hedge, Hedging foreign currency payable, Cross hedging minor currency exposure, Hedging through invoice currencies, Hedging via lead and lag, Exposure netting; Management of Economic exposure; Measurement of Economic exposures, Determinants of Economic exposure; Management of Translation exposure, Translation Exposure methods, FASB 8, 52, Management of Translation exposure, Balance sheet hedge and Derivatives hedge.

Readings:

1. Apte, P.G: International Financial Management, Tata McGraw Hill, New Delhi 2009, 5th edition
2. Shapiro, Alan. C: Multinational Financial Management, Prentice-Hall, New Delhi. 2006, 8th edition
3. Cheol S. Eun, Bruce G. Resnick: International Finance Management, McGraw Hill, 2009 5th Edition.
4. Buckley, Adrian: Multinational Finance, Prentice-Hall, New Delhi, 2020 5th Edition. Open Resource: <https://www.udemy.com/course/international-finance-i/>
5. Avadhani V.A., International Finance: Theory & Practice, Himalaya Publishing House, Mumbai.

COMM E405

TREASURY, INVESTMENT AND RISK MANAGEMENT

Prerequisites: Knowledge of financial instruments and banks.

Course Objectives: To equip students with tools and methods to analyse aspects related to treasury, and risk management.

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

CO1: Acquire adequate knowledge of various types of securities available for investment.

CO2: Gain insights on treasury management.

CO3: Know the means of liquidity management.

CO4: Understand the role of RBI and technology in treasury management.

Pedagogy: Lectures, Case Study Analysis, and Assignments.

Unit-I: Debt Markets and Fixed Income Securities: Introduction, Terminologies, Types of Bonds, Govt. of India Securities, State Development Loans, other Approved Securities, Non SLR Securities, Public Sector Undertakings (PSU) Bonds, Corporate Debentures, Bonds and Debentures, some other Aspects of Fixed Income Securities, Bond Dynamics, Discounted Cash Flow, Time Value of Money.

Interest Rate Quotations and Market Terminology: Introduction, Fixed and Floating Rate of Interest, Simple and Compound Rate of Interest, Yield, Premium and Discount, Front End and Rear End, Day Count Conventions, Lab-based assignments.

Unit-II: Treasury Management: Introduction, Sources of Profit for Treasury, Global Scenario, RBI Measures, Scope and Functions of Treasury Management, Nature of Treasury Assets and Liabilities, Objectives of Treasury, Organizational Structure, Integrated Treasury: Cost Centre and Profit Centre, Functions, Benefits, Lab-based assignments.

Unit-III: Liquidity Management: Objectives, Sources and Deployment, CRR, SLR, CCIL: Netting/ Elimination of Exposures, RTGS.

Risk Analysis and Control: Interest Rate Risk, Investment/ Trading Book, Value at Risk, Forex (Market) Risk, Lab-based assignments.

Unit-IV: Regulations, Supervision and Compliance of Treasury Operations: RBI Guidelines, Extracts from FIMMDA Handbook.

Role of Information Technology in Treasury Management: Negotiated Dealing System, Other Trading Platforms/ Systems, Straight Through Processing (STP), Settlement, Custody and Others, Lab-based assignments.

Readings:

1. A. V. Avadhani, Treasury Management in India, Himalaya Publishing House.
2. Biagio Mazzi, Treasury Finance and Development Banking-A Guide to Credit, Debt, and Risk, Wiley.
3. Hong Kong Institute of Bankers (HKIB), Treasury Markets and Operations, Wiley.
4. S.K. Bagchi, Treasury Risk Management, Jaico Publishing House.

COMM E406

INTERNATIONAL BANKING

Prerequisites: Knowledge of bank operations and banking technology.

Course Objectives: To equip students with knowledge of international banking operations and sources of international finance.

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

CO1: Develop insights about international banking operations

CO2: Know the activities of various international financial institutions

CO3: Understand the international sources of finance

CO4: Acquire the skills to understand international corporate finance

Pedagogy: Lectures, Case Study Analysis, and Assignments.

Unit I: International Banking Operations: Global Trends and Developments in International Banking (Wholesale Banking, Retail Banking, Private Banking, Inter-Bank Business), International Financial Centres, Offshore Banking Units, SEZs, Asset Liability Management, Profitability of International Banking Operations, Investment Banking, Correspondent Banking, Lab-based assignments.

Unit-II: International Financial Institutions: IMF, IBRD, BIS, IFC, ADB, WTO, Role of IMF and World Bank in International Debt Crisis Management, Treasury and Risk Mitigation: FEMA and Regulatory Framework in India, Letter of Credit Mechanism and UCPDC/ URC/ URR Buyer's/ Sellers Credit, Lab-based assignments.

Unit-III: International Corporate Finance: Fundamental Principles of Lending MNC, Documentation and Monitoring of Corporate Finance, International Credit Rating Agencies and Global Capital Markets, Raising Resources and Its Deployment, ECBs/ FCNRs, Lab-based assignments.

Unit-IV: International Bond Market: Operations - Procedure and Significance, Regulatory Prescriptions, Revising Undertaking Facility, Note Issuance Facility System and Structure, Syndicated Loans, Project and Infrastructure Finance, Corporate Treasury Management, Derivatives; Corporate Application, Role of FIIS, FDIS and EXIM Bank, Commodity Exchanges, Lab-based assignments.

Readings:

1. Indian Institute of Banking & Finance: International Banking, Macmillan Publisher.
2. Jhingan, M.L.: Money, Banking, International Trade and Public Finance, Vrinda Publications
3. Indian Institute of Banking & Finance: International Banking Operations, Macmillan Publisher.

COMM E407

INSURANCE MANAGEMENT

Prerequisites: Knowledge of financial intermediaries and financial services.

Course Objectives: To make the students aware of the insurable risks associated with life & property and the mechanisms for mitigating such risks.

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

CO1: Know the concept and principles of an insurance contract.

CO2: Gain insights on life, fire, and marine insurance.

CO3: Understand the process of claim calculation and settlement.

CO4: Comprehend the concept of re-insurance and legal & social aspects of investment by insurers.

Pedagogy: Lectures, Case Study Analysis, and Assignments.

Unit-I: Introduction: Concepts & Features of Insurance, Types of Insurance; Essentials of a Valid Contract, Fundamental Principles of Insurance. Role of IRDA, Lab-based assignments.

Unit-II: Life Insurance: Fundamental Principles, Procedure for Taking a Policy, Kinds of Policies.

Fire Insurance: Fundamental Principles, Procedure, Premium, Assignment, Types of Fire Insurance.

Marine Insurance: Concepts, Contract, Procedure, Fundamental Principles, Form, and Types of Policies, lab-based assignments.

Unit-III: Insurance Claim: Claim Settlement Procedure, Claim for Loss of Stock, Claim for Loss of Profit.

Life Insurance: Settlement of Claims, Calculation of Benefit Payable on Maturity Claims, Death Claims, Adjustment for Loans, Unpaid Premiums, and Interest. Foreclosure and Alterations, Lab-based assignments.

Unit-IV: Re-Insurance: General Features, Common Terms, Functions, Features, and Classification. Methods of Re-insurance, Proportional and Non-Proportional; Bank Assurance, Lab-based assignments.

Risk and Investment Management: Concept, Types of Risks, Management and Control of Risks, Techniques of Risk Management. Investment: Investment Principles, Types, and Legal and Social Aspects of Investment Policies of Insurance Companies, Lab-based assignments.

Readings:

- 1 Arif Kran, .Theory and Practice of Insurance. Educational Book House.
- 2 Ganguly Anand "Insurance Act", New Age International Publication.
- 3 Greene and Trieschemann, . Risk Insurance, South Western Publishing Co.
- 4 Grieder and Beadles, 'Principles of Insurance'.
- 5 Gupta, P.K; Insurance & Risk Management, Himalaya, Bombay.
- 6 Insurance Law Manual, Taxman, Delhi.
- 7 Mishra M.N. Insurance principles & Parctice, S. Chand, New Delhi.
- 8 Periasami, P; Principles & Practices of Insurance, Himalaya, Bombay.
- 9 Rejda: Principles of Risk Management and Insurance, Pearson Education, New Delhi.
- 10 Shama R.S., Insurance Principles and Practice. Vora, Delhi.
- 11 Study Material of Insurance Institute of India, Bombay.

COMM E408

DIGITAL MARKETING

Prerequisites: Knowledge of marketing and communication technologies.

Course Objectives: To help students acquire knowledge of e-marketing and impart skills in using technology in marketing.

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

CO1: Gain insight into the internet in India, search engine optimization, and search advertising.

CO2: Develop an idea on display advertising, web Analytics, and consumers online.

CO3: Learn about Social Media Marketing, Social Media Analytics, and mobile marketing.

CO4: Acquire knowledge on Email Marketing, Internet marketing strategy and content marketing.

Pedagogy: Lectures, Case Study Analysis, and Assignments.

Unit-I: The Adoption of Internet in India: Search Engine Marketing, Search Engine Optimization, Measuring SEO Success, Mapping the SEO Journey, Lab-based assignments.

Search Advertising: Online Advertising Payment Models, Search Advertising (Desktop), Search Advertising for Mobile Devices, Planning and Executing a Search Advertising Campaign, Strategic Implications of Advertising on Search Network, Lab-based assignments.

Unit-II: Display Advertising: Concept, Display Advertising Targeting Options, Forms of Display Advertising, Planning and Executing a Display Advertisement Campaign, Strategic Implications of Advertising on Display Network, Lab-based assignments.

Web Analytics: Data Type and Data Collection Technology, Web Analytics, Type of Media and Data Type, Analyzing User Behaviour, Lab-based assignments.

Consumers Online: The Online Consumer - Decision Making Process, Consumer Segments, User Experience, Lab-based assignments.

Unit-III: Social Media Marketing: Social Media, Social Media Marketing, Social Media Marketing Strategy, Adopting Social Media in Organizations, Paid-Owned-Earned Media, Social CRM.

Social Media Analytics – Structured Data; Social Media Analytics: Unstructured Data.

Mobile Marketing: Mobile Internet in India, Mobile Marketing, Mobile Marketing Strategy, Forms of Mobile Marketing, Mobile Advertising, M-Commerce, Lab-based assignments.

Unit-IV: E-Mail Marketing: E-Mail Marketing in India: Concept and Strategy, Executing Email Marketing.

Internet Marketing Strategy and Content Marketing: Internet Marketing Strategy, Content Marketing, Content Marketing in India, Lab-based assignments.

Readings:

1. Internet Marketing: MoutusyMaity, Oxford University Press.
2. Digital Marketing: Seema Gupta- Tata Mcgraw Hill.
3. Fundamentals of Digital Marketing :Puneet Bhatia–Pearson
4. <https://ondigitalmarketing.com/learn/odm/>

COMM E409

RETAIL MARKETING MANAGEMENT

Prerequisites: Knowledge of marketing and value chain system.

Course Objectives: This course aims to facilitate understanding of Retail Management, Supply Chain Management, and Brand Management.

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

CO1: Know about the concept of retailing and retail management decisions.

CO2: Understand the strategic retail management mechanisms.

CO3: Comprehend the supply chain management in retailing.

CO4: Become aware of the brand management techniques.

Pedagogy: Lectures, Case Study Analysis, and Assignments.

Unit-I: Introduction to Retailing: Meaning, Importance, Recent Trends, Retail Management Decision Process, Types, Opportunities.

Retailing Management Decision: Retail Market Segmentation and Location study, Retail Customer Buying Behaviour, Retail Marketing strategy, Retail Locations and Site Selection, Lab-based assignments.

Unit-II: Strategic Retail Marketing: Product and Merchandise Management, Pricing Strategies, Communication-Mix, and Retailing Promotion; Store Layout and Management; Servicing Retail Customers, Lab-based assignments.

Unit-III: Supply Chain Management: Fundamentals of SCM, Demand Management, Operation Management, Logistic Management, Procurement Management; Information and Technology, Performance Measurement and Control, Lab-based assignments.

Unit-IV: Brand Management: Meaning and Importance, types, Brand Planning, Brand Positioning, Brand Equity, Lab-based assignments.

Readings:

1. Burman, Barry, Evans, J.E., "Retail Management", Pearson Education New Delhi.
2. Levy, Michael, Weitz, a, Barton, "Retail Management", Tata-McGraw Hill, New Delhi.
3. Pradhan, Swapna, "Retail Management", Tata-McGraw Hill, New Delhi.
4. Gilbert, D., "Retail Management", Pearson Education, New Delhi.
5. Bajaj, C., Tal Rajnish., Srivastava, Nidhi., "Retail Management", Tata McGraw Hill, New Delhi
6. Taylor, David A., "Supply Chain Management", Pearson Education, New Delhi.
7. Altekar., R.V., "Supply Chain Management", Pearson Education, New Delhi.
8. Handfield, R.B., Nicholasm E.L., "Supply Chain Redesign", Pearson Education, New Delhi.
9. Ogden, J.R., "Integrated Retail Management", Biztantra Publication.
10. Chunawalla., S.A. "Brand Management", Himalayan Publishing House, New Delhi.
11. Henry, D., "Brand Management", Himalayan Publishing House, New Delhi.
12. Ramesh Kumar, S., "Marketing and Branding", Pearson Educatin, New Delhi.

COMM E410

CUSTOMER RELATIONSHIP MANAGEMENT

Prerequisites: Knowledge of marketing and supply chain management.

Course Objectives: To understand the concepts and principles of customer relationship management (CRM) and to appreciate the role and changing face of CRM as an IT-enabled function.

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

CO1: Understand the concept of the CRM.

CO2: Know the importance of CRM in marketing.

CO3: Learn how to manage and share customer data.

CO4: Develop the skills needed to implement CRM in a business.

Pedagogy: Lectures, Case Study Analysis, and Assignments.

Unit-I: Introduction to CRM: CRM Concepts - Acquiring Customers, Customer Loyalty and Optimizing Customer Relationships, CRM Success Factors, the Three Levels of Service/ Sales Profiling, Service Level Agreements (Slas), Creating and Managing Effective Slas, Lab-based assignments.

Unit-II: CRM in Marketing: One-to-One Relationship Marketing - Cross Selling & Upselling, Customer Retention, Behaviour Prediction - Customer Profitability & Value Modelling, Channel Optimization Event-Based Marketing, CRM and Customer Service, the Call Centre, Call Scripting Customer Satisfaction Measurement, Lab-based assignments.

Unit-III: Sales Force Automation: Sales Process, Activity, Contact- Lead and Knowledge Management Field Force Automation. CRM Links in E-Business - E-Commerce and Customer Relationships on the Internet - Enterprise Resource Planning (ERP), Supply Chain Management (SCM), Supplier Relationship Management (SRM), Partner Relationship Management (PRM), Lab-based assignments.

Analytical CRM: Managing and Sharing Customer Data - Customer Information Databases, Ethics and Legalities of Data Use - Data Warehousing and Data Mining, Concepts of Data Analysis, Market Basket Analysis (MBA), Click Stream Analysis, Personalization and Collaborative Filtering, Lab-based assignments.

Unit-IV: CRM Implementation: Defining Success Factors, Preparing a Business Plan Requirement, Justification and Processes, Choosing CRM Tools, Defining Functionalities, Home Grown vs. Out-Sourced Approaches, Managing Customer Relationship Conflict, Complacency, Resetting the CRM Strategy. Selling CRM Internally, CRM Development Team, Scoping and Prioritizing Development and Delivery Measurement, Lab-based assignments.

Readings:

1. Alok Kumar Rai, Customer Relationship Management-Concept & Cases, Prentice Hall of India Private Limited, New Delhi.
2. S. Shanmugasundaram, Customer Relationship Management, Prentice Hall of India Private Limited, New Delhi.
3. Kaushik Mukherjee, Customer Relationship Management, Prentice Hall of India Private Limited, New Delhi.
4. V. Kumar & Werner J., Customer Relationship Management, Wiley India.

Add-On Course (Non-Credit)

COMM AC1

CULTURAL HERITAGE OF SOUTH ODISHA

(ଦକ୍ଷିଣ ଓଡ଼ିଶାର ସାଂସ୍କୃତିକ ବିଭବ)

Aim of the Course (ପାଠ୍ୟକ୍ରମର ଲକ୍ଷ୍ୟ)

Kabi Samrat Upendra Bhanja is the master-spirit of Odia Language and Culture during the Medieval period. The campus of Berhampur University has been rightly named after Kabi Samrat Upendra Bhanja as “BHANJA BIHAR”. South Odisha is the adorable storehouse of the literary and cultural wealth of ancient and medieval Odisha, which has elicited remarkable national acclaim. This course has been introduced with a view to familiarising all the P.G. Students of Berhampur University with the excellent craftsmanship exemplified by the literary stalwarts, including Kabi Samrat Upendra Bhanja, along with the Arts, Culture, and Folk Tradition of South Odisha.

(ମଧ୍ୟଯୁଗୀୟ ଓଡ଼ିଆ ସାହିତ୍ୟ ଓ ସଂସ୍କୃତିର ମହାନାୟକ କବି ସମ୍ରାଟ ଉପେନ୍ଦ୍ରଭଞ୍ଜ । ବ୍ରହ୍ମପୁର ବିଶ୍ୱବିଦ୍ୟାଳୟ ତାଙ୍କ ନାମରେ 'ଭଞ୍ଜ ବିହାର' ଭାବରେ ନାମିତ । ଗଞ୍ଜାମ ସମେତ ଦକ୍ଷିଣ ଓଡ଼ିଶା ସମଗ୍ର ରାଜ୍ୟର ବୁଧହଂସ କେଳିସର । ଏହାର କଳା-ସାହିତ୍ୟ-ସଂସ୍କୃତି ଲୋକପରମ୍ପରା ସର୍ବଭାରତୀୟ ସ୍ୱୀକୃତିପ୍ରାପ୍ତ । ଏହାକୁ ଦୃଷ୍ଟିରେ ରଖି ବ୍ରହ୍ମପୁର ବିଶ୍ୱବିଦ୍ୟାଳୟରେ ସ୍ନାତ୍ତକୋତ୍ତର ଶ୍ରେଣୀର ସମସ୍ତ ଛାତ୍ର ଛାତ୍ରୀଙ୍କୁ କବି ସମ୍ରାଟ ଉପେନ୍ଦ୍ରଭଞ୍ଜଙ୍କ ସମେତ ଦକ୍ଷିଣ ଓଡ଼ିଶାର ଅନ୍ୟାନ୍ୟ ସାହିତ୍ୟିକ ପ୍ରତିଭା ଏବଂ ଏହି ଅଞ୍ଚଳର କଳା, ସଂସ୍କୃତି ଲୋକପରମ୍ପରା ସଂପର୍କରେ ସାଧାରଣ ଧାରଣା ପ୍ରଦାନ କରିବା ପାଇଁ ଏପରି ଅଧ୍ୟୟନ ବ୍ୟବସ୍ଥା କରାଯାଇଛି ।)

Course Outcomes (ପାଠ୍ୟକ୍ରମର ନିଷ୍ପତ୍ତି)

The teaching imparted to the P.G. students of Berhampur University on the various dimensions of the literary and cultural heritage of South Odisha will help them to acquire a valuable understanding of the same. They will be inspired adequately to take the positives learnt from the course and use them in the future in their personal literary and cultural pursuits and thereby promote the literature and culture of Odisha on a global scale.

(ଓଡ଼ିଆ ସାହିତ୍ୟ ଓ ସଂସ୍କୃତିର ଏକ ଗୁରୁତ୍ୱପୂର୍ଣ୍ଣ ଦିଗରେ ପଠଦାନ କରିବାଦ୍ୱାରା କେବେଳେ ଯେ କବିସମ୍ରାଟ ଉପେନ୍ଦ୍ରଭଞ୍ଜ ଓ ଦକ୍ଷିଣ ଓଡ଼ିଆର କଳା-ସାହିତ୍ୟ-ସଂସ୍କୃତି-ଆଦିବାସୀ ଲୋକ ଜୀବନ ଓ ଲୋକ ପରମ୍ପରା ସମ୍ପର୍କରେ ବିଶ୍ୱବିଦ୍ୟାଳୟ ଛାତ୍ରଛାତ୍ରୀ ସଚେତନ ହୋଇପାରିବେ; ତାହା ନୁହେଁ, କବିସମ୍ରାଟ ଉପେନ୍ଦ୍ରଭଞ୍ଜଙ୍କ ସହିତ ଦକ୍ଷିଣ ଓଡ଼ିଆର ସାହିତ୍ୟିକ ପରିମଣ୍ଡଳ ଏବଂ ଏହି ଅଞ୍ଚଳର ସଂସ୍କୃତିକ ବିଭବ ଓ ଲୋକପରମ୍ପରା ସମ୍ପର୍କରେ ବିଶ୍ୱବିଦ୍ୟାଳୟର ଛାତ୍ରଛାତ୍ରୀମାନେ ମଧ୍ୟ ସମ୍ୟକ ଜ୍ଞାନ ଆହରଣରେ ବ୍ରତୀ ହୋଇପାରିବେ ।)

This Paper consists of 50 marks with the following 4 Units.

Unit-I: Literary works of Kabi Samrat Upendra Bhanja.	ୟୁନିଟି-୧: କବି ସମ୍ରାଟ ଉପେନ୍ଦ୍ରଭଞ୍ଜଙ୍କ କୃତି ଓ କୃତିତ୍ୱ
Unit-II: Other Litterateurs of South Odisha	ୟୁନିଟି-୨: ଦକ୍ଷିଣ ଓଡ଼ିଶାର ଅନ୍ୟାନ୍ୟ ସାରସ୍ୱତ ସାଧକ
Unit-III: Cultural Heritage of South Odisha	ୟୁନିଟି-୩: ଦକ୍ଷିଣ ଓଡ଼ିଶାର ସାଂସ୍କୃତିକ ବିଭବ
Unit-IV: Folk and Tribal Traditions of South Odisha	ୟୁନିଟି-୪: ଦକ୍ଷିଣ ଓଡ଼ିଶାର ଆଦିବାସୀ ଓ ଲୋକପରମ୍ପରା

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