

आंध्रप्रदेश केंद्रीय विश्वविद्यालय  
**CENTRAL UNIVERSITY OF ANDHRA PRADESH**  
**Ananthapuram**

**School of Commerce and Management**  
**Department of Commerce**

**Postgraduate Programme Structure**  
**as per the UGC Credit Framework (NEP 2020)**



***Vidya Dadati Vinayam***

(Education Gives Humility)

***M.Com***  
***Master of Commerce***



Programme Structure  
(With effect from AY 2024 - 25)

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**CENTRAL UNIVERSITY OF ANDHRA PRADESH**  
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## MASTER OF COMMERCE (M. Com)

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### **About the Department:**

The Department of Commerce at the Central University of Andhra Pradesh stands out as a unique institution, offering specialized education in commerce-related disciplines. With a thoughtfully designed curriculum, students explore diverse courses and can expand their intellectual horizons. The department's undergraduate and postgraduate programs cultivate an understanding of modern business challenges and opportunities. The department is dedicated to providing holistic education for the overall development of the students to face the challenges in the dynamic world of business, making it an invaluable asset to the academic landscape. Beyond academics, the department is a vibrant hub for research, innovation, and professional development, nurturing a community of forward-thinking scholars poised to contribute significantly to various industries and sectors.

### **About the Programme:**

The M.Com programme aims to produce competent and well-equipped postgraduates capable of making meaningful contributions to the business world, armed with theoretical knowledge and practical experience. Over four semesters, apart from the core courses, students explore specialized electives encompassing Accounting, Finance, Costing, Insurance, Banking, Marketing & Supply Chain Management, and emerging domains such as Accounting Technology and Business Analytics. The specialized curricula underscore CUAP's dedication to equipping students with the expertise needed to thrive in modern business management. Adopting a multidisciplinary approach, the programme equips graduates with versatile expertise suitable for different roles in various sectors. These practical components deepen students' understanding and foster professional growth, ensuring they are well-equipped to thrive in multiple professional settings.

### **Programme Vision**

Instill knowledge, skills, and abilities to enrich the qualities of strength, thoughtfulness, and resilience, nurture intellectual curiosity, foster diversity, and cultivate a passion for lifelong

learning to shape future business leaders, researchers, academicians, and conscientious members of society.

## **Programme Objectives**

The purpose of this programme is to:

1. Create an environment that stimulates the development of students in intellectual, social, cultural, ethical, and spiritual dimensions to citizenship, gainful employment, and lifelong learning in an interdependent world.
2. Encourage diverse, adaptable, and applied instructional pedagogies that serve students' varied learning styles.
3. Fill the institute-industry gap by involving the industry, faculty, research scholars, and students in academic and industry research to meet the challenges of the real-world environment.
4. Collaborate with corporate partners through MoUs to train the students to meet the demands of a global society and workforce.
5. Facilitate and support faculty, scholars, and students in all disciplines by recognizing creative work in all forms, including patents, publications, and research grants, to enhance academic stature.
6. Build a robust alumni and student mentorship circle and professional exchange networks to foster holistic student wellness, development, integrity, leadership, and resilience.

## **Programme Outcomes:**

Upon the completion of this programme, the students should be able to:

- Demonstrate advanced knowledge and understanding of core concepts, theories, and principles in accounting, finance, marketing, management, and commerce.
- Analyze complex business problems, evaluate alternative solutions, and make informed decisions using critical thinking and problem-solving skills.
- Possess strong analytical and research skills, including gathering, analyzing, and interpreting data to support decision-making and solve business challenges.
- Demonstrate the ability to work effectively in diverse teams, collaborate with colleagues from different backgrounds, and contribute positively to group projects and discussions.
- Understand the ethical principles and practices in business and demonstrate a commitment to corporate social responsibility and sustainable business practices.
- Possess an entrepreneurial mindset, with the ability to identify opportunities, innovate,

and adapt to changes in the business environment.

- A global perspective and an understanding of international business practices, including the cultural, economic, and political factors that influence global commerce.
- Exhibit professionalism, integrity, and leadership qualities, with the ability to lead teams, manage projects, and inspire others to achieve organizational goals.
- Recognize the importance of lifelong learning and professional development, with the ability to adapt to new technologies, trends, and challenges in the field of commerce.

### **Programme Structure:**

- The M. Com programme is a two-year course divided into four semesters with a total of 95 credits.
- The programme is designed with the combination of Core Courses, Discipline Specific Electives, Multidisciplinary Courses, MOOCs and Ad Ons.
- For each Core Course, Discipline Specific Elective and Multidisciplinary Course there will be 4 lecture hours of teaching per week.
- Each course is designed for 100 marks out of which 60 marks for Semester End Examination and 40 marks for Internal Assessment.
- The program consists of 7 discipline specific electives, comprising wide range of courses from the disciplines catering to the present industry requirement.
- In Semester-III, students will select 1 Discipline Specific Elective as their functional specialization and will study all the courses mentioned.
- In Semester II and III, 1 multi-disciplinary elective offered by other departments will be selected by the students.
- Students need to complete 1 MOOCs Course in each I, II and III Semester.
- Students will undergo for 2 months summer internship after II semester.
- In semester IV students will undergo for 6 months Project Work.

### **Pedagogy of the programme:**

The pedagogy of the programme is designed with the combination of Student-Centric Learning, Group Discussions on current topics, developing Case Studies with local community and business, Guest Lectures by industry experts, Interactive Sessions, Internship and Project Based Learning, Research Orientation, Seminars & Workshops on current topics, Tutorial & Assignments, Class test / Open book test. It aims to equip students with the necessary knowledge,

skills, and competencies to excel in diverse Commerce, Finance, and Business Management roles. The combination of theoretical learning, practical experiences, and experiential opportunities prepares the students to navigate complex business environments and make meaningful contributions to their organizations and society.

### **Learning Assessment:**

Based on the recommendations of the NEP 2020, the university emphasizes formative and continuous assessment rather than summative assessment. The assessment scheme has the following components:

The Semester Grade Point Average (SGPA) is computed from the grades to measure the student's performance in a given semester. The SGPA is based on the current term's grades, while the Cumulative GPA (CGPA) is based on the grades in all courses taken after joining the program of study.

<b>Letter Grade</b>	<b>Grade Point</b>
O (Outstanding)	10
A+ (Excellent)	9
A (Very Good)	8
B+ (Good)	7
B (Above Average)	6
C (Average)	5
P (Pass)	4
F (Fail)	0
Ab (Absent)	0

### **Computation of SGPA and CGPA**

The SGPA is the ratio of the sum of the product of the number of credits with the grade pointsscored by a student in all the courses taken by a student and the sum of the number of credits of all the courses undergone by a student, i.e.

$$\text{SGPA (Si)} = \sum(Ci \times Gi) / \sum Ci$$

Where Ci is the number of credits of the  $i^{\text{th}}$  course and Gi is the grade point scored by the student in the  $i^{\text{th}}$  course.

The Cumulative Grade Point Average (CGPA) is also calculated in the same manner taking into account all the courses undergone by a student over all the semesters of a program, i.e.

$$\text{CGPA} = \sum(Ci \times Si) / \sum Ci$$

where Si is the SGPA of the  $i^{\text{th}}$  semester and Ci is the total number of credits in that semester.

**CENTRAL UNIVERSITY OF ANDHRA PRADESH**  
**M.Com (Master of Commerce) Semester and Course-Wise Credits**

Semester	Discipline Specific Core (DSC) (L+T)	Discipline Elective (DSE) / Elective (EL)	Project Work/ Dissertation	Common Compulsory Course (CCC)	Inter-Disciplinary Elective	Internship	Lab	Total Credits
I	MCO101 (4) MCO102 (4) MCO103 (4) MCO104 (4) MCO105 (4)		-		MCO111 MOOC/Swayam (3)			23
II	MCO201 (3) MCO202 (4) MCO203 (3) MCO 204 (3)		-	MCO213 Introduction to AI & Machine Learning (2)	MCO 211 MOOC/Swayam (3)		MCO 201 Lab (1) MCO 203 Lab(1) MCO 204 Lab(1) MCO213 Introduction to AI Lab (2)	23
III		DSE 1(4) DSE 2(4) DSE 3(4) DSE 4 (4) DSE 5 (4)		MCO 313 Building Mathematical Ability (4)	MCO 345 MOOC/Swayam (3)	MCO346 Internship Report (2)		29
IV	MCO 401(4)	-	MCO 411 Dissertation (16)					20
Total	37	20	16	6	9	2	5	95

### Programme Structure

S.No	Course Code	Course Title	Number of Credits	Credit Distribution		
				L	T	P
<b>Semester-I</b>						
1	MCO 101	Management Process and Organizational Behaviour	4	3	1	
2	MCO 102	Global Business Environment	4	3	1	
3	MCO 103	Statistics for Business Decisions	4	2	1	1
4	MCO 104	Managerial Economics	4	3	1	
5	MCO 105	Accounting Standards-Ind-AS and IFRS	4	3	1	
6	MCO 111	MOOC	3	3		
<b>Total</b>			<b>23</b>	<b>17</b>	<b>5</b>	<b>1</b>
<b>Semester-II</b>						
1	MCO 201	Advanced Research Methodology	4	2	1	1
2	MCO 202	Advanced Financial Management & Practices	4	3	1	
3	MCO 203	Digital Marketing	4	2	1	1
4	MCO 204	Enterprise Information Systems	4	3	1	
5	MCO 211	MOOC	3	3		
6	MCO 213	Introduction to Artificial Intelligence and Machine Learning	4	2		2
<b>Total</b>			<b>23</b>	<b>15</b>	<b>4</b>	<b>4</b>
<b>Semester-III</b>						
1		Discipline Specific Elective 1	4			
2		Discipline Specific Elective 2	4			
3		Discipline Specific Elective 3	4			
4		Discipline Specific Elective 4	4			
5		Discipline Specific Elective 5	4			
6	MCO 345	MOOC	3	3		
7	MCO 313	Building Mathematical Ability & Financial Literacy	4	4		
8	MCO 346	Internship Report	2			2
<b>Total</b>			<b>29</b>	<b>7+ DSE Cre dits</b>		<b>2</b>
<b>Semester-IV</b>						
1	MCO 401	Business Analytics	4	2	1	1
2	MCO 411	Project Work	16			16
<b>Total</b>			<b>20</b>	<b>2</b>	<b>1</b>	<b>17</b>
<b>Grand Total</b>			<b>95</b>			

## Discipline Specific Electives

S. No	Area of Elective	Course Code	Semester-III
1	Accounting Technology	MCO 316	Accounting Information System
		MCO 317	Machine Learning
		MCO 318	Block Chain Accounting
		MCO 319	Artificial Intelligence in Accounting
		MCO 320	Cyber Security and Data Protection
2	Finance & Accounting	MCO 321	Security Analysis and Portfolio Management
		MCO 322	Financial Derivatives
		MCO 323	Fintech Services
		MCO 324	Financial Reporting and Analysis
		MCO 325	Forensic Accounting and Auditing
3	Accounting & Auditing	MCO 324	Financial Reporting and Analysis
		MCO 325	Forensic Accounting and Auditing
		MCO 326	Cost Management
		MCO 327	Audit Standards
		MCO 328	Cost and Management Audit
4	Marketing & Supply Chain Management	MCO 329	Marketing Analytics
		MCO 330	Services Marketing
		MCO 331	International Marketing
		MCO 332	Trade Logistics and Supply Chain Management
		MCO 333	Global Supply Management and International Logistics
5	Banking & Insurance	MCO 334	Digital Banking
		MCO 335	Merchant Banking and Financial Services
		MCO 336	Investment Banking
		MCO 337	Marketing of Insurance Products
		MCO 338	Health and Miscellaneous Insurance
6	Cost Accounting & Taxation	MCO 326	Cost Management
		MCO 339	Strategic Cost Management
		MCO 340	Goods and Services Tax-I
		MCO 341	Goods and Services Tax -II and Customs Duty
		MCO 342	Corporate Tax Planning
7	Accounting & Taxation	MCO 324	Financial Reporting and Analysis
		MCO 325	Forensic Accounting and Auditing
		MCO 340	Goods and Services Tax-I
		MCO 341	Goods and Services Tax -II and Customs Duty
		MCO 342	Corporate Tax Planning

### Semester-Wise Credits

Semester	Courses	No. of Courses	No. of Credits	Total Credits (Semester-Wise)
I	Core Courses	5	20	23
	MOOC	1	3	
II	Core Courses	4	16	23
	MOOC	1	3	
	Interdisciplinary Course	1	4	
III	Discipline Specific Elective	5	20	29
	MOOC	1	3	
	Multidisciplinary Course	1	4	
	Internship Report	1	2	
IV	Core Course	1	4	20
	Project Work	1	16	
<b>Total</b>			<b>95</b>	<b>95</b>

### Course-Wise Credits

Course	No. of Credits
Core Course	40
Discipline Specific Elective	20
Multidisciplinary Course	8
MOOCs	9
Internship Report	2
Project Work	16
<b>Total</b>	<b>95</b>

### Important Information to Students

1. Eligibility: MCom degree with a minimum of 50% Marks.
2. The minimum duration for completion of any PG Programme is four semesters (two academic years) and the maximum duration is eight semesters (four academic years) or as per amendments made by the regulatory bodies from time to time.
3. A student should attend at least 75% of the classes, seminars, practical / lab in each course of study.
4. All theory courses in MCom carry Continuous Internal Assessment (CIA) component of 40 marks and Semester-end component of 60 marks. Pass percentage for each component in a course is 40%.

5. In case of courses with lab component Continuous Internal Assessment (CIA) component shall be of 60 marks and Semester-end component for 40 marks. Pass percentage for each component in a course is 40%.
6. The student is given 3 Continuous Internal Assessment (CIA) tests per semester in each course from which the best 2 performances are considered for the purpose of calculating the marks in CIA. A record of the continuous assessment is maintained by the academic unit. The 3 internal tests are conducted for 15 Marks each, out of the best 2 tests scores are considered for 30 marks. Out of the remaining 10 marks, 5 marks are awarded for assignments/class presentations/class participation of the students and the remaining 5 marks are awarded for attendance of the student.

Marks for the Attendance will be considered as follows:

S.NO	ATTENDANCE %	MARKS
1	95% or more	5
2	90-94%	4
3	85-89%	3
4	80-84%	2
5	75-79%	1

7. A student should pass separately in both CIA and the ESE, i.e., a student should secure 16 (40% of 40) out of 40 marks for theory and 24 (40% of 60) out of 60 marks for lab components in the CIA. Therefore, a student should secure 24 (40% of 60) out of 60 marks for theory and 16 (40% of 40) out of 40 marks for lab components in the End-semester examination (ESE).
8. Semester-end examination shall consist of Objective Type Questions, Descriptive Type Questions, Short Answer Questions and Case Studies or any other recommended by the BOS.
9. A student failing to secure the minimum pass marks in the CIA is not allowed to take the end semester examination of that course. She/he has to redo the course by attending special classes for that course and get the pass percentage in the internal tests to become eligible to take the end semester examination.
10. Students failing a course due to lack of attendance should redo the course.
11. Re-evaluation is applicable only for theory papers and shall not be entertained for other components such as practical/ thesis/ dissertation/ internship etc.
12. An on- campus elective course is offered only if a minimum of ten or 40% of the students registered, whichever is higher.

## SEMESTER-I

### MCO 101: MANAGEMENT PROCESS AND ORGANIZATIONAL BEHAVIOUR

Course Code: <b>MCO 101</b> Core/ Elective: <b>Core</b> No. of Credits: <b>4 (60 Hours)</b>	Course Title <b>MANAGEMENT PROCESS AND ORGANIZATIONAL BEHAVIOUR</b>
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#### Course Objectives:

The purpose of this course is:

- To familiarize the students with basic management concepts and practices in the business organizations.
- To provide knowledge on the functional areas of management with the conceptual framework.
- To make them understand the significance of the human interactions in shaping the organizational culture and behavior.

#### Learning Outcomes:

Upon the completion of this course, the students should be able to:

- Explain the importance & role of management in the business organizations.
- Identifying various leadership styles and their suitability to the situation.
- Apply organizational behavior theories and concepts to individual work experiences.
- Understand the influence of organizational culture on individual and group behavior.
- Analyze management issues as related to organizational behavior.

#### Course Outline:

##### **Unit I:** ( No.of Teaching Hours: 12)

**Introduction to Management:** Concept, Definition and Nature of Management – Evolution of Management thought– Purpose, Functions, Principles, and Levels of Management -Types and Roles of Managers (Mintzberg), and skills for Managers (Katz) -Social and Ethical Responsibilities of Managers – Recent Trends in Management Practices in the wake of Globalization.

**Unit II:** ( No.of Teaching Hours: 12)

**Planning:** Nature, Purpose, Process of Planning - Types of Plans – Premising & Forecasting, Decision Making: Concept, Process, Rationality in Decision; Management by Objectives – Organizing: Process - Formal and Informal Organizations – Departmentation - Span of Control – Delegation Vs Decentralization – Staffing.

**Unit III:** ( No.of Teaching Hours: 12)

**Leading and Motivation:** Concept of leading, Motivation: Significance, Process -Theories of Maslow, Herzberg, McClelland, Porter, and Lawler - Leadership: Trait Approach, Leadership Styles, Managerial Grid; Likert's Four Systems of Leadership – Effective Communication and its types, Advantages and Limitations– Controlling: Basis-Control Process - Techniques of control.

**Unit IV:** ( No.of Teaching Hours: 12)

**Organizational Behavior:** Fundamental Concepts- Models of OB- Understanding Individual behavior- Perception: Concept– Process- Learning: Concept- Theories of Learning, Personality – Concept, Types – Personality Theories - Attitudes- Johari Window 2X2 matrix, Transactional Analysis.

**Unit V:** ( No.of Teaching Hours: 12)

**Group Dynamics:** Concept, Importance, Types of Groups, Group Formation, Group Development, Group Composition, Group Performance Factors; Organizational Conflict, Resolution of Conflicts; Culture and Determinants of Organizational Culture; Organizational Change, Concept, Need for Change, Resistance to Change; Theories of Planned Change; Organizational Development-Concept of OD, Organizational Diagnosis, OD Interventions.

**Suggested Reading:**

1. Heinz Wehrich, Harold Kontz, Management: A Global Perspective, 10/e TMH.
2. Stoner, Freeman and Gilbert, Jr. Management, Pearson Education, New Delhi.
3. Clegg, S., Kornberger, M., and Pitsis, T., Managing and organizations: An introduction to theory and practice, Sage, London, 2011.

**References:**

1. Luthans. F. Organizational Behavior, TMH.
2. Robbins, Management, 7/e, Pearson Education.

## **MCO 102: GLOBAL BUSINESS ENVIRONMENT**

<b>Course Code: MCO 102</b> <b>Core/ Elective: Core</b> <b>No. of Credits: 4 (60 Hours)</b>	<b>Course Title</b> <b>GLOBAL BUSINESS ENVIRONMENT</b>
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### **Course Objectives:**

The purpose of this course is:

- To provide knowledge on the nature, scope and structure of Global Business Environment.
- To understand the influence of various environmental factors on global business operations.

### **Learning Outcomes:**

Upon the completion of this course, the students should be able to:

- Learn the nature, scope, and structure of Global Business Environment.
- Gauge the influence of various environmental factors on Global business operations.
- Draw comparisons on discharge of social, economic, ethical responsibilities between domestic and foreign companies.

### **Course Outline:**

#### **Unit I:** ( No.of Teaching Hours: 12)

**Global Business & Environment:** Importance- Nature and Scope of global business- Modes of entry into global Business- Globalization- Globalization process and managerial implications- Multinational corporations and their involvement in global Business: Issues in foreign investments, Technology Transfer, Pricing and Regulations. Introduction to Economic environment; Political and regulatory environment; Demographic environment; Social, Cultural and Technological environment.

#### **Unit II:** ( No.of Teaching Hours: 12)

**Global Economic Environment:** Regional integration and trade blocks- Types of integration- Theory of customs union- European union- Regional groupings - Integration of developing countries - SAARC, SAPTA, global commodity agreements - Quota agreements - Cartels - Bi-

lateral & multi-lateral contracts- Economic institutions - International Monetary Fund (IMF) - World Bank, Asian Development Bank, UNCTAD, UNIDO, International Trade Centre, WTO, GATT, GATS, TRIM, TRIPS.

**Unit III:** ( No.of Teaching Hours: 12)

**Global Trade and Investment Environment:** Government Influence on Trade: Trade in merchandise - Trade in services - Global sourcing - Degree of dependence - Balance of payments - Trade and BOP of India. Cultural contacts of global management -Understanding the role of culture - Communicating across cultures - Cross cultural negotiations and decision making. Types and significance of foreign investments - Factors affecting global investment - Growth and dispersion of FDI - Cross border mergers and acquisitions - Foreign investment in India - The New Policy - EURO/ ADR issues - M & A - Indian companies going global.

**Unit IV:** ( No.of Teaching Hours: 12)

**Multi National Corporation:** Definition and Meaning - Importance and dominance of MNCs - Code of conduct - MNCs in India - Transfer of Technology - Global competitiveness - Indicators of competitiveness -Competitive advantage of nations - Technology and Global competitiveness. Global Operations - Global supply chain management - Global manufacturing strategies - Factors affecting global HRM and staffing policy - Global negotiations - Global asset protection -Protection of IPRs.

**Unit V:** ( No.of Teaching Hours: 12)

**Social Responsibilities and Ethics:** Social Responsibilities and Ethics- MNE Social Responsibilities: Philanthropic Responsibility, Ethical Responsibility, Legal Responsibility, Economic Responsibility-Foreign Corrupt Practices Act- Cases.

**Suggested Reading:**

1. Aswathappa. K., International Business, Tata McGraw Hill.
2. P Subba Rao, International Business, Himalaya Publications.
3. OP Agarwal, International Business, Himalaya Publications.
4. Darrell Mahoriy, etal, International Business, Longman.
5. Charles W.L. Hill, International Business, McGraw - Hill.

**References:**

1. John D. Daniels, etal, International Business, Pearson Education.

2. Don Ball and Wendell McCulloch, International Business, McGraw - Hill.
3. A.V. Vedipurishwar, The Global CEO, Vision Books.
4. Dr. Ansarul Haque, Dr. S. Porkodi, International Business Environment, Global Academic Publishers & Distributors, 2nd Edition, 2015
5. J. Stewart BlackAnant K. Sundaram, The International Business Environment 1st Edition, Pearson, 2015
6. Aniket Shonak, International Business Environment, Straight Forward Publishers (P) Ltd., 2011
7. Bennet, Roger, International Business, Financial Times, Pitman Publishing, London.
8. Bhattacharya, B., Going International: Response Strategies of the Indian Sector, Wheeler Publishing, New Delhi.
9. Czinkota, Michael R., et. al., International Business, the Dryden Press, Fortworth
10. Hill, C., Cronk, T., & Wickramasekera, R. (2011). Global Business Today: An Asia Pacific Perspective. 2nd Edition. McGraw-Hill
11. Danoes, John D. and Radebaugh, Lee H., International Business: Environment and Operations, Addison Wesley, Readings.
12. HILL Charles W.L. (2011), International Business: Competing in the Global Marketplace (8/E.), McGraw-Hill Note: Latest edition of text books may be used.

### **MCO 103: STATISTICS FOR BUSINESS DECISIONS**

<b>Course Code: MCO 103</b> <b>Core/ Elective: Core</b> <b>No. of Credits: 4 (60 Hours)</b>	Course Title <b>STATISTICS FOR BUSINESS DECISIONS</b>
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#### **Course Objectives:**

The purpose of this course is:

- To familiarize the students with various statistical data analysis tools that can be used for effective decision making in business.
- To emphasize on the application of the concepts learnt to various managerial situations.

#### **Learning Outcomes:**

Upon completion of this course, the students should be able to:

- Understand the basics of statistics and its applications.
- Summarize data sets using Descriptive statistics.
- Analyze the relationship between two variables of various managerial situations.
- Interpret Correlation and Regression.
- Understand applications of Time Series and Index Numbers.
- Analyze managerial decision problems using Probability.

### **Course Outline:**

#### **Unit I :** ( No.of Teaching Hours: 12)

**Introduction to Statistics:** Statistics - Meaning, Definition, Scope of Statistics: In Industry, Economics, and Management. Meaning of primary and secondary data - Qualitative and Quantitative data - Discrete and Continuous variables- Frequency and Frequency Distribution.

**Sampling Techniques:** Need and meaning, Definitions of Population, Sample, Sampling, Advantages of Sampling over Census method, Methods of Sampling- Random & Non-Random sampling. Measures of Central Tendency: Concept of Central Tendency- Requirements of good statistical average- Arithmetic Mean, Geometric Mean, Harmonic Mean – Weighted Average. Positional Averages: Median and Mode, Partition values (Quartiles and Deciles, Percentile), Empirical relation between Mean, Median and Mode- Merits and Demerits of Mean, Median and Mode. Exercises on Analysis and Interpretation of Measures of Central Tendency.

#### **Unit II:** ( No.of Teaching Hours: 12)

**Measures of Dispersion:** Concept of Dispersion, Requirements of good measures of dispersion. - Absolute and Relative measures of dispersion. Range, Quartile Deviation (Q.D.) Mean Deviation (M.D.) Standard Deviation (S.D.) and Variance: Combined S.D. for two groups, Coefficient of Variation (C.V.): Definition and Its Uses -Merits and Demerits of Q.D., M.D. and S.D – Measures of Skewness – Karl Pearson and Bowley’s coefficients of Skewness. Exercises on Analysis and Interpretation of Dispersion Measures.

#### **Unit III:** ( No.of Teaching Hours: 12)

**Analysis of Bi-variate data:** Correlation-Concept and Types of correlation-Methods of studying correlation, Scatter Diagram, Karl Pearson’s correlation coefficient, Spearman ‘s rank correlation coefficient, Coefficient of Determination. Regression: Concept of regression, Lines

of regression, Regression Coefficients, Relation between correlation coefficient and regression coefficients. Exercises on Analysis and Interpretation of Correlation and Regression.

**Unit IV:** ( No.of Teaching Hours: 12)

**Analysis of Time Series:** Definition and Uses of Time Series, Components of time series, Methods of determination of Trend and Seasonal Variations. Index Numbers: Need and meaning of Index Numbers, Price, Quantity and Value based index numbers, - Simple and Weighted index numbers, Fisher's Ideal index numbers. Tests Of adequacy of index numbers. Exercises on Index Numbers.

**Unit V:** ( No.of Teaching Hours: 12)

**Probability and Baye's theorem:** Probability Concepts: Experiment, Event, Mutually Exclusive, Collectively Exhaustive and Equally likely- Sample Space, Simple & Compound Events, Approaches to Probability Classical definition of Probability- Empirical approach, Subjective approach and Axiomatic Approach – Counting Rules: Permutations and combinations. Theorems of Probability – Addition, Multiplication, Conditional, Joint and Marginal Probability and Baye's Theorems of Probability. Exercises on probability.

**Suggested Reading:**

1. Gupta, S.C. Fundamentals of Statistics. Himalaya Publishing House.
2. Gupta S.P. and Archana Gupta. Elementary Statistics. Sultan Chand and Sons, New Delhi.
3. Mizrahi and John Sullivan. Mathematics for Business and Social Sciences. Wiley and Sons.
4. Richard Levin and David S. Rubin. Statistics for Management, Prentice Hall of India, New Delhi.

**References:**

1. Sharma, J. K. Business Statistics. Pearson Education.
2. Spiegel, M.R. Theory and Problems of Statistics.
3. Thukral, J. K. Mathematics for Business Studies. Mayur Publications.
4. Vohra, N. D. Business Mathematics and Statistics, McGraw Hill Education (India) Pvt Ltd.
5. Schaum's Outlines Series. McGraw Hill Publishing Co.

## **MCO 104: MANAGERIAL ECONOMICS**

<b>Course Code: MCO 104</b> <b>Core/ Elective: Core</b> <b>No. of Credits: 4 (60 Hours)</b>	<b>Course Title</b> <b>MANAGERIAL ECONOMICS</b>
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### **Course Objectives:**

The purpose of this course is:

- To familiarize the students on economic concepts and theories and its application in managerial decision-making.
- To analyze economic problems of business and suggest suitable solutions to help the managers for better decision-making.

### **Learning Outcomes:**

Upon the completion of this course, the students will be able to:

- Develop an understanding of the applications of managerial economics.
- Develop an understanding of theories and principles in micro-economics including price theory, firm theory, and market structure.
- Describe how changes in demand and supply affect markets.
- Distinguish between the different market structures and pricing practices available and used by the firms.
- Explain relationships between production and costs.
- Apply the knowledge of the mechanics of supply and demand to explain working of Markets.

### **Course Outline:**

#### **Unit I:** ( No.of Teaching Hours: 12)

**Business Economics:** Definition, Nature, Scope – Functions and Responsibilities of a Business Economist – Law of Demand and its exceptions – Elasticity of Demand – Market Demand Equation – Types of Elasticity of Demand and their Managerial Uses in Business – Demand Forecasting – Methods of Forecasting for Existing and New Product.

#### **Unit II:** ( No.of Teaching Hours: 12)

**Production Analysis & Firm Theory:** Economic Theory of Firm – Theories of firm-Baumol's Model and Agency Theory – Production Function – Law of Variable Proportions & ISO-Quants

& ISO Costs – Least Cost Factor Combination – Returns to Scale – Economies and Diseconomies of Scale.

**Unit III:** ( No.of Teaching Hours: 12)

**Cost, Profit & Market Structures:** Cost Concepts – Short-run and Long-run Cost Curves – Determinants of Short- Term & Long-Term Profits, Measurement of Profit – Profit Maximization vs. Wealth Maximization– Demand and Supply: Market Equilibrium – Market Structures – Concept of Price – Pricing and Output Determination under Perfect Competition, Monopolistic Competition and Monopoly.

**Unit IV:** ( No.of Teaching Hours: 12)

**Indian Economic Environment:** Overview of Indian Economy- Recent changes in Indian Economy-Macro Economic Aggregates and Concepts-National Income-GDP, GNP, NNP, WPI, CPI-Types of Inflation: Demand Pull and Cost Push Inflation, Philips Curve, Stagflation- Measurement of Inflation- Economics of Risk & Finance-Monetary Policy and Fiscal Policy.

**Unit V:** ( No.of Teaching Hours: 12)

**Trade Cycles:** Phases, Theories, and Corrective Measures – Behavioral and Technical Function: Aggregative Demand and Supply, Consumption Function, and Investment Function – Keynesian Theory (overview).

**Suggested Reading:**

1. Joel Dean, Managerial Economics, Prentice Hall.
2. Mote & Paul, Managerial Economics, Tata McGraw Hill.
3. Gupta, Managerial Economics, Tata McGraw Hill.
4. Gupta, Macro Economics, Theory & Applications, Tata McGraw Hill.

**References:**

1. Mehta P. L, Managerial Economics – Text and Cases, S.Chand & Co.
2. Peterson & Lewin, Managerial Economics, Prentice Hall of India.
3. Person H. Craig, Lewis W. Ch and Jain Sudhir K, Managerial Economics, Pearson Education

## **MCO 105: ACCOUNTING STANDARDS-IND-AS & IFRS**

<b>Course Code: MCO 105</b> <b>Core/ Elective: Core</b> <b>No. of Credits: 4 (60 Hours)</b>	<b>Course Title</b> <b>ACCOUNTING STANDARDS-IND-AS &amp; IFRS</b>
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### **Course Objectives:**

The purpose of this course is:

- To develop analytical thinking in respect of Ind AS.
- To focus on why part of the standards rather than the how part of revenue recognition, measurement, presentation of accounts as per Ind – AS.
- To have an in-depth understanding in applying and interpreting the International Financial Reporting Standards (IFRS) to real world accounting problems.

### **Learning Outcomes:**

Upon the completion of the course, students should be able to:

- Understand the conceptual framework of Indian Accounting standards issued by ICAI.
- Understand the logic behind the Ind AS.
- Have an overview of International Accounting Standards and interpretations adopted by the ICAI.
- Understand the method of Presenting the financial statements.
- Measure the value of liabilities as per Ind – AS.
- Measuring the Lease assets and use by others of entity assets, yielding interest, royalties and dividends.
- Familiar with the International Financial Reporting Standards (IAS or IFRS) and their application to the companies who use them.
- Prepare the mandatory financial statements, according to the IFRS. Interpret and apply International Accounting Standards and interpretations adopted by the IFRS Foundation.
- Analyze and evaluate financial statements, and prepare detailed reports there to tailored to the technical understanding of the different user groups.

**Course Outline:****Unit I:** ( No.of Teaching Hours: 12)

**Introduction to Indian Accounting Standards:** Overview of Accounting Standards – Objectives of Accounting Standards – Benefits and Limitations of Accounting Standards – Process of Formulation of Accounting Standards in India – List of Indian Accounting Standards (Ind AS) – Need for Convergence Towards Global Standards – International Financial Reporting Standards as Global Standards – Benefits of Convergence with IFRS – Applicability of Ind AS in India. Theoretical framework of Ind AS: Difference between Adoption of IFRS and Convergence of Indian Accounting Standards to the IFRS – Differences between Ind AS and Indian GAAP – Comparison with US GAAP – Substance over Form – Principles Vs. Rule based Accounting System – Descriptive Vs. Prescriptive Accounting System. Role of Institute of Chartered Accountancy, Ministry of Corporate Affairs, Ministry of Finance (Taxation) in formulating the policy of Ind AS

**Unit II:** ( No.of Teaching Hours: 12)

**Presentation of Financial Statements:** Users of financial statements, objective of financial statements, Underlying assumptions, Qualitative characteristics of financial statements, the elements of financial statements, Recognition of the elements of financial statements, Measurement of the elements of financial statements, Concepts of capital and capital maintenance. Liability Based Indian Accounting Standards: Provisions, contingent liabilities and contingent assets (Ind AS 37) – Scope, provision, liability, obligating event, legal obligation, constructive obligation, contingent liability, contingent asset, relationship between provisions and contingent liability, recognition of provisions, Contingent asset and contingent liability, Measurement and Disclosure of Information in the Financial Statements.

**Unit III:** ( No.of Teaching Hours: 12)

**Business Combinations:** IND AS 103 (Business Combinations) - IND AS 110 (Consolidated Financial Statements) - IND AS 111 (Joint Arrangements) - IND AS 28 (Investments in Associates and Joint Ventures), IND AS 112 (Disclosure of Interest in Other Entities) Lease finance and use by others of entity assets yielding Interest, royalties and Dividends - Recognition, Measurement and Disclosure of Lease finance as per IND AS 116, Royalties: Royalty includes the charge for the use of patents, know-how, trademarks, and copyrights. Revenue has to be recognized on the basis of accrual basis and in accordance with the relevant agreement as per AS9 and IND AS 18. Dividends: Revenue has to be recognized when owner's right to receive payment is established. Differentiating IND AS-18 VS AS-9

#### **Unit IV: ( No.of Teaching Hours: 12)**

**Introduction to International Accounting:** Definition of International Accounting, An Overview of International Accounting Environment, Stages for the Evolution of a Multinational Corporation, Users of International Accounting information and their Information Needs. Structure of IFRS foundation and IASB, Standard setting process, IFR Standards issued till date, Differences between US GAAP and IFRS and their adoption. Presentation and Disclosure: IAS 10 -- Events after the reporting period, IAS 20 - Accounting for government grants and Disclosure of government assistance, IFRS 16 – Leases. Accounting for Assets & Revenue: IAS 23 - Borrowing Costs, IAS 40 – Investment property, IAS 41 – Agriculture, IFRS 5 – Non- current assets held for sale and discontinued operations. Accounting for Liabilities & Financial Instruments: IAS 12 – Income taxes, IAS 19 - Employee benefits, IFRS 2 – Share based payments, IAS 32 – Financial Instruments: Presentations.

#### **Unit V: ( No.of Teaching Hours: 12)**

**Special Issues in International Accounting:** IFRS 10 - Consolidated Financial Statements, IAS 21 - Effects of the Changes in Foreign Exchange Rates, Transfer Pricing, International Financial Statement Analysis - Introduction, need for analysis, techniques of analysis, prospective analysis, factors affecting financial analysis.

#### **Suggested Reading:**

1. Banka, Anand. Comprehensive Guide to IND AS Implementation.
2. Choai F. D. S. and Mueller, G. G. International Accounting. Prentice hall.
3. Doupnik, T. S. and Perera, H. International Accounting. McGraw-Hill, New York.
4. Finch, Clare. A Student's Guide to International Financial Reporting Standards. Kalpan Publishing.
5. Garg, Kamal. IFRS Concepts and Applications. Bharath Law House Private Limited
6. Ghosh, T.P. IFRS for Finance Executives. Taxman Allied Services Private Limited.

#### **References:**

1. Gosain, Sariha and Gosain, Rajeeh. Practical Approach to IND AS Implementation, Illustrations, Summary & Comparisons.
2. Holzer, Peter H. et al. International Accounting, Harper and Row Publishers, New York.
3. IFRS explained – A Guide to International Financial Reporting Standards. BPP Learning Media.
4. Kirk, Robert J. IFRS: A Quick Reference Guide. Elsevier Ltd.
5. Kumar, Praveen. Consolidation under IND AS- IFRS Converged Standard.

6. Mohapatra, A. K. Das. International Accounting. PHI Learning Pvt Ltd.
7. Mueller, G. G, International Accounting Part I. Macmillan.
8. Saini, A. L. IFRS for India. Snow White Publications.
9. Saudagar, International Accounting. Thomson Learning.
10. Sekhar, G and Prashanth, B Sarvana. Financial Reporting. Wolters Kluwer India Pvt Ltd.
11. Tripathy, Shibarama. Roadmap to IFRS and Indian Accounting Standards.
12. Vijay Kumar, M. P. First Lesson to International Financial Reporting Standards Beginners Guide. Prime Knowledge Services.

## **SEMESTER-II**

### **MCO 201: ADVANCED RESEARCH METHODOLOGY**

<b>Course Code: MCO 201</b> <b>Core/ Elective: Core</b> <b>No. of Credits: 4 (60 Hours)</b>	<b>Course Title</b> <b>ADVANCED RESEARCH METHODOLOGY</b>
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#### **Course Objectives:**

The purpose of this course is:

- To provide knowledge on concepts, tools and techniques of the methodology of business research.
- To give an opportunity to do a research / consultancy project in future.

#### **Learning Outcomes:**

Upon the completion of this course, the students should be able to:

- Understand and comprehend the basics in research methodology and applying them in research/ project work.
- Help them to select an appropriate research design.
- Take up and implement a research project/study.
- Enable students to collect the data, edit it properly and analyze it accordingly.
- Develop skills in qualitative and quantitative data analysis and presentation.
- Demonstrate the ability to choose methods appropriate to research objectives.

**Course Outline:****Unit I:** ( No.of Teaching Hours: 12)

**Introduction to Research:** Meaning, Characteristics, Objectives, Motivation in Research, Types, Methods, Significance, Process, Approaches, Criteria of Good Research. Concept of Theory, Empiricism, Deductive and Inductive Theory. Introduction to Ethics in Research, Plagiarism, Limitations and Ethical Issues in Research, Software for Detection of Plagiarism, Plagiarism level in National and International Publications, Problems encountered by researchers in India.

**Unit II:** ( No.of Teaching Hours: 12)

**Research Topic & Research Design:** Selecting a Topic for Research, Types of Research Problems in Social Science, Components & Sources of Research Problem, Techniques involved in Defining Problem, Definition of Problem and Evaluating Problem, Review of Literature: Need, Purpose & Note Taking, Research Gap Identification. Introduction to Research Design: Meaning, Need & Importance, Types & Uses of Research Design, Features of Good Research Design, Types of Research Design - Concept, Pros & Cons. Qualitative, Quantitative and Mixed Research Designs, Steps in Sample Design, Complex Random Sample Designs, Variables in Research: Introduction, Meaning, Types.

**Unit III:** ( No.of Teaching Hours: 12)

**Scales of Measurement & Data Processing:** Scales of Measurement: Types of Data Measurement Scale, Techniques of Data Scaling, Goodness of Measurement Scales, Deciding the Scale, Validating the Scale. Data Processing: Processing and Distribution - Field Work Validation - Tabulation - Editing - Coding - Classification and Tabulation of Data - Presentation - Graphical Representation. Reliability and Validity: Meaning, Types and Need. Sources of Data: Primary and Secondary Sources - Qualitative and Quantitative Methods of Data Collection, Constructing Questionnaire, Standardized Questionnaire, Questionnaire v/s Schedules.

**Unit IV:** ( No.of Teaching Hours: 12)

**Sampling & Hypothesis: Introduction to Sampling:** Concepts of Population, Sample, Sampling Frame, Sampling Error, Sample Size, Characteristics of a good sample, Types of Sampling - Probability and Non-Probability, Determining Size of the Sample, Sample v/s Census, Introduction to Hypothesis: Meaning, Concepts & Types. Type I and Type II Errors,

Level of Significance, Testing of Hypotheses: Concepts, Steps in Testing of Hypothesis, P - Value Approach.

**Unit V:** ( No.of Teaching Hours: 12)

**Statistical Tests & Software's:** Univariate and Multivariate Data Analysis, Factor Analysis, Cluster Analysis and Content Analysis, Descriptive vs Inferential Analysis - Descriptive Analysis of Univariate Data and Bivariate Data, T-Test, Z-Test, F-Test, Chi-Square, ANOVA - Concept & Problems. Importance of Report Writing - Types of Reports, Footnotes and Bibliography, Reference Management Software like Zotero/ Mendeley, Software packages like SPSS, AMOS, JAMOVI, JASP, TABLEAU, GRATL, etc.

- In the place of Internal Assessment, Practical Examination will be conducted through Statistical Software Packages (SPSS, AMOS) for Research.
- Practical Examination will be conducted by the BOE.

**Suggested Reading:**

1. Moses, C.A. Survey Methods in Social Investigation.
2. Goode & Hatt, Methods in Social Investigation.
3. William Emory, Business Research Methods.
4. Vemon Colver & H.L. Balsleg, Business Research Methods.
5. Kothari. C.R, Methodology of Research, Vikas Publishing House.
6. K.R. Sharma, Research Methodology, National Publishers, Jaipur.

**References:**

1. Wilkinson & Bhandarkar, Methodology and Techniques of Social Research.
2. Cooper D.R and P.S. Schindler, Business Research Methods, Tata McGraw Hill.
3. J.K Sachdeva, Business Research Methodology.
4. William Emory, Business Research Methods.
5. Dave Chaffey, "E-Business and E-Commerce Management", Third Edition, 2009, Pearson Education.

## **MCO 202: ADVANCED FINANCIAL MANAGEMENT & PRACTICES**

<b>Course Code: MCO 202</b> <b>Core/ Elective: Core</b> <b>No. of Credits: 4 (60 Hours)</b>	<b>Course Title</b> <b>ADVANCED FINANCIAL MANAGEMENT &amp; PRACTICES</b>
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### **Course Objectives:**

The purpose of this course is:

- To familiarize the students with various advanced concepts in Financial Management.
- To expose students to various theories in Investment and dividend decisions.
- To enable students to understand risk, its measurement, and its management.
- To understand the advanced tools and techniques used in evaluating projects for financial decisions.
- To know the financial management concepts to attain a greater anatomy on effective financial decision making in business.

### **Learning Outcomes:**

Upon the completion of this course, the students should be able to:

- Understand and apply advanced tools and techniques in evaluating projects.
- Grasp different theories of financial management and see their relevance in present context.
- Make sensible and effective financial decisions.

### **Course Outline:**

#### **Unit I: ( No.of Teaching Hours: 12)**

**Introduction to Finance:** Concept, Meaning, Principles & Types of Finance, Functions of Finance, Financing Decisions, Factors influencing Financial Decisions, Objectives of Corporate Financial Decisions. Introduction to Financial Management, Meaning & Definition, Evolution, Scope, Methods, Importance, Functional areas of Modern Financial Management, Financial Management Process, Organization of Finance Functions. Capital Structure Planning and Policy; Introduction to Capital Structure Theories: Net Income Approach, Net Operating Income Approach, The Traditional approach, Modigliani & Miller Approach - Concept & Problems. Optimal Capital Structure: Meaning & Concept, Trade-Off-Theory v/s Pecking Order Theory, EBIT - EPS Approach - Concept & Problems.

**Unit II:** ( No.of Teaching Hours: 12)

**Investment Decisions:** Introduction to Investment Decisions: Meaning, Need and Factors, Efficient Investment Analysis. Introduction to Capital Budgeting Decisions - Meaning, Features, Process and Factors, Capital Budgeting Techniques: Traditional and Modern Techniques, Varying Opportunity Cost of Capital, NPV v/s IRR, Incremental IRR, Modified Internal Rate of Return (MIRR) - Concept, Evaluation Criteria & Problems, Fisher's Rate and Aggregate Capital Needs in Investment Decisions, Project Selection under Capital Rationing: Meaning, Types, Pros & Cons, Problems on Divisible & Indivisible Projects, Multi-Period Capital Rationing, Capital Budgeting under Inflationary Conditions.

**Unit III:** ( No.of Teaching Hours: 12)

**Risk Analysis in Capital Budget:** Risk Analysis in Capital Budgeting - Meaning, Analysis of Risk and Uncertainty, Sources and Perspectives of Risk, Measurement of Risk, Nature of Risk in Capital Budgeting Decisions, Techniques for Risk Analysis: Risk Adjusted Discount Rate, Certainty Equivalent Method, Probability Method, Sensitivity Analysis, Scenario Analysis, Simulation Analysis, Hiller Model, Break-Even Analysis, Corporate Risk Analysis, Decision Tree Analysis - Sequential Investment Decisions, Market Risk Analysis - Concept & Problems, Backward Induction Method, Utility Theory and Capital Budgeting.

**Unit IV:** ( No.of Teaching Hours: 12)

**Corporate Restructuring:** Introduction to Corporate Restructuring: Mergers, Acquisitions, Takeovers, Spinoff, Synergies, Strategic Alliance, Joint Venture, Leveraged Buyouts, Management Buyouts (MBO) & Buy-in (MBI), Franchising, Intellectual Property Rights (IPRs), Sell-off, Demerger, Disinvestment v/s Divestment, Slump Sale, Reverse Merger, Equity Carveout - Concept & Types. Valuation under M&A: Discounted Cash Flow Method (DCF), Price-Earnings Ratio (P/E Ratio), EPS Approach, Enterprise-Value-to-Sales Ratio (EV/Sales), Replacement Cost Method - Concept & Problems.

**Unit V:** ( No.of Teaching Hours: 12)

**Dividend & Working Capital Decisions:** Introduction to Dividend Decisions, Meaning & Definition, Forms of Dividend, Types of Dividend Policy, Significance of Dividend, Impact of Dividend Policy on Company, Factors affecting Dividend Policy, Dividend Decision Theories - Walter's Model, Gordon's Model, MM Theory - Concept, Assumptions, Formula, Criticisms & Problems. Introduction to Working Capital, Meaning & Definition, Types of Working Capital, Significance of Adequate Working Capital - Evils of Excess or Inadequate Working

Capital - Determinants of Working Capital - Sources of Working Capital, Techniques for managing Working Capital - Concept & Problems.

**Suggested Reading:**

1. Schall & Haley, Financial Management, McGraw Hill, New York.
2. Prasanna Chandra, Financial Management, Theory and Practice, Tata McGraw Hill.
3. I.M. Pandey, Financial Management, Vikas Publishing House.
4. Khan & Jain, Financial Management, Tata McGraw Hill.
5. Bhabatosh Benerjee, Financial Policy and Management Accounting, EEE edition.

**References:**

1. G. Sudarsana Reddy, Financial Management, HPH.
2. Sudhindra Bhat, Financial Management: Principles and Practice, Excel Books India.
3. Patel Bhavesh, Fundamentals of Financial Management, Vikas Publications.
4. Sharan, Fundamentals of Financial Management, Pearson Education India.
5. Shri. Narendra Singh, Advanced Financial Management, HPH.
6. Dr. B. G. Sathya Prasad & M. N. Arora, Management Accounting and Financial Management, HPH.

**MCO 203: DIGITAL MARKETING**

<b>Course Code: MCO 203</b> <b>Core/ Elective: Core</b> <b>No. of Credits: 4 (60 Hours)</b>	<b>Course Title</b> <b>DIGITAL MARKETING</b>
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**Course Objectives:**

The purpose of this course is:

- To educate students in the area of Digital Marketing.
- To understand the transformation of business marketing practices across the globe.
- To examine the strategic role of digital marketing processes and tools.
- To explore the challenges of interactive media, and the creative challenges of communicating.
- To know about search engines and future trends in digital marketing.

**Learning Outcomes:**

Upon the completion of this course, the students should be able to:

- Understand the concepts of Digital Marketing.
- Understand the Digital Marketing and Social Media marketing practice across the globe.
- Learn the strategic role of digital marketing process.
- Understand the challenges of interactive media, and communicates.
- Understand about the search engines and future trends.

### **Course Outline:**

#### **Unit I:** ( No.of Teaching Hours: 12)

**Introduction to Marketing:** Modern Marketing Management Concepts, Segmentation, Targeting, Positioning, Marketing Mix, Services Mix.

**Digital Marketing Planning and Structure:** Inbound vs Outbound Marketing, Content Marketing, Understanding Traffic, Understanding Leads, Strategic Flow for Marketing Activities. WWW, Domains, buying a Domain, Website Language & Technology, Core Objective of Website and Flow, One Page Website, Strategic Design of Home Page, Strategic Design of Products & Services Page, Strategic Design of Pricing Page, Portfolio, Gallery and Contact Us Page, Call to Action (Real Engagement Happens), Designing Other Pages, SEO Overview, Google Analytics Tracking Code, Website Auditing, Designing Word press Website.

#### **Unit II:** ( No.of Teaching Hours: 12)

**Facebook Marketing Fundamentals:** Profiles and Pages, Business Categories, Getting Assets Ready, Creating Facebook Pages, Page Info and Settings, Facebook Page Custom URL, Invite Page Likes, Featured Video, Pin Post and Highlights, Scheduling Posts, Facebook Events, Reply and Message, Facebook Insights Reports, Competitor's Facebook Page, Ban User on Facebook Page, Connect with Twitter. Facebook Ad Campaigns: Organic v/s Paid, Defining Ad Objective, Performance Matrix, Ad Components, Designing Creative Image, Facebook Ad Structure, Setting up Facebook.

#### **Unit III:** ( No.of Teaching Hours: 12)

**Google AdWords:** Understanding AdWords, Google Ad Types, Pricing Models, PPC Cost Formula, Ad Page Rank, Billing and Payments, AdWords User Interface, Keyword Planning, Keywords Control, Creating Ad Campaigns, Creating Text Ads, Creating Ad Groups, Bidding

Strategy for CPC, Case Studies. PPC, CPM, CPA, Other Measuring Tools, Bidding Strategy on Location, Bidding Strategy on Schedule, Bidding Strategy on Devices, Conversion Tracking Code, Designing Image Ads, Creating Animated Ads, Examples on Animated Ads, Creating Video Ads, YouTube Video Promotion, Remarketing Strategies, Remarketing Rules, Remarketing Tracking Code.

**Unit IV:** ( No.of Teaching Hours: 12)

**Web Marketing:** Ad Account, Create Ad –Targeting, Create Ad – Budgeting, Create Ad – Creative, Content and CTA, Boosting Page Posts, Page Promotion, Video Promotion, Similar Ads and Audiences, Tracking Pixels Code, Remarketing - Website Visitors, Custom Audiences -Look Alike, Custom Audience -Saved Group, Managing and Editing Ads, Ad Reports and Ad Insights, Billing and Account. Facebook Business Manager, People, Pages and Roles, Ad Accounts Configurations, Ad Agencies and Assigning, Shared Login for FB Business A/c, Power Editor, Email Targeting on Facebook, Facebook Offers.

**Unit V:** ( N0.of Teaching Hours: 12)

**Email Marketing & Content Writing:** Email Machine –The Strategy, Email Frequency, Why People Don't Buy, The Fuel –Value, Triggers in Email using 4Ps, Sequence of Email Triggers, Email Example - Topic, Intro, Product, Secondary Value, Fear, Regret, Ask for Sales, Reinforcement, Offers Announcements, Urgency, Cross Sales, Re-Engagement, Buyer vs Consumer. Email Software and Tools, Importing Email Lists, Planning Email Campaign, Email Templates and Designs, Sending HTML Email Campaigns, Web Forms Lead Importing, Integrating Landing Page Forms.

**Suggested Reading:**

1. Corey Rabazinski, Google Adwords for Beginners: A Do-It-Yourself Guide to PPC Advertising, January 2015.
2. Ian Brodie, Email Persuasion: Captivate and Engage Your Audience, Build Authority and Generate More Sales with Email Marketing.
3. Jan Zimmerman and Deborah, Social Media Marketing All-In-One for Dummies.

**References:**

1. Ian Dodson, The Art of Digital Marketing: The Definitive Guide to Creating Strategic, Targeted, and Measurable Online Campaigns, Wiley Publishers.
2. Ryan Deiss and Russ Henneberry, Digital Marketing for Dummies.

## **MCO 204: ENTERPRISE INFORMATION SYSTEMS**

<b>Course Code: MCO 204</b> <b>Core/ Elective: Core</b> <b>No. of Credits: 4 (60 Hours)</b>	<b>Course Title</b> <b>ENTERPRISE INFORMATION SYSTEMS</b>
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### **Course Objective:**

The purpose of this course is:

- To describe how ERP systems use relational databases to store, manipulate, retrieve and present business data
- To develop an understanding of technology enabled information systems and their impact on enterprise-wide processes, risks, and controls.

### **Learning Outcomes:**

Upon the completion of this course, the students should be able to:

- Understand the key concepts, design issues, and managerial implications of enterprise information systems.
- Develop students' practical skills in the use of commercial enterprise information systems.
- Describe the role of an ERP in carrying out business processes in a company.

### **Course Outline:**

#### **Unit I:** ( No.of Teaching Hours: 12)

**Automated Business Process:** Introduction, Enterprise Business Processes, Automated Business Processes, Risks and its Management, Controls, Enterprise Risk Management, Diagrammatic representation of Business Processes, Risks and Controls for specific Business Processes, Regulatory and Compliance Requirements.

#### **Unit II:** ( No.of Teaching Hours: 12)

**Financial and Accounting Systems:** Introduction, ERP and non-Integrated Systems, Risks and Controls in an ERP Environment, Audit of ERP Systems, ERP Case Study of a Chartered Accountant Firm, Business Process Modules, and their integration with Financial and Accounting Systems, Reporting System and Management Information Systems (MIS).

**Unit III:** ( No.of Teaching Hours: 12)

**Information Systems and its Components:** Introduction, Information Systems, Components of Information Systems, Information Systems' Controls, Information Systems' Auditing, Audit Trail, Organization Structure and Responsibilities, Segregation of Duties.

**Unit IV:** ( No.of Teaching Hours: 12)

**Core Banking Systems:** Overview of Banking Services, Components and Architecture of CBS, CBS Risks, Security Policy and Controls, Reporting Systems and MIS, Data Analytics and Business Intelligence

**Unit V:** ( No.of Teaching Hours: 12)

**E-Commerce and Digital Payments:** Introduction to E-Commerce, Components of E-Commerce, Architecture of Networked Systems, Work Flow Diagram for E-Commerce, Risks and Controls related to E-Commerce. Digital Payments, Computing Technologies.

**Suggested Reading:**

1. CA Vivek Panwar, Enterprise Information Systems & Strategic Management, Taxmann Publications Private Limited.
2. Nirupama Sekar G G. Sekar, B. Saravana Prasath, Enterprises Information System & Strategic Management, Commercial Law Publishers Pvt. Ltd.
3. Agarwala K. N. & Deeksha Agarwala: Business on the Net, Bridge to the online store front, MacMillan, New Delhi.
4. O'Brien James: A Management Information Systems, Tata McGraw Hill, New Delhi.
5. Gordan B Davis: Management Information Systems, McGraw Hill International.
6. Kalakota Ravi & A. B. Whinston: Frontiers of Electronic Commerce, Addison Wesley.
7. Lauden & Lauden: Management Information Systems, Prentice Hall of India, New Delhi.

**References:**

1. Martin J: Management Information Systems, Prentice Hall of India.
2. Diwan Parag & Sunil Sharma: Electronic Commerce, A Manager Guide to E-Business, Vanity Books International, Delhi.
3. Murthy C V S: Management Information System, Himalaya Publications.
4. Sadagopan S: Management Information Systems, Prentice Hall of India.
5. Schneider Gary P: Electronic Commerce Course, Technology Delhi.

6. Watson R T: Electronic Commerce, Strategic Perspective, Dryden Press.

## **MCO 213: INTRODUCTION TO ARTIFICIAL INTELLIGENCE & MACHINE LEARNING**

**(Common Compulsory Course for all PG Courses offered by Dept. of Computer Science- 4 credits)**

<b>Course Code: MCO 213</b> <b>Core/ Elective: CCC-I</b> <b>No. of Credits: 4 (60 Hours)</b>	<b>Course Title</b> <b>INTRODUCTION TO ARTIFICIAL INTELLIGENCE &amp; MACHINE LEARNING</b>
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### **Course Objectives:**

The purpose of this course is:

- To introduce the main concepts and uses of AI & ML.
- To understand the fundamental concepts and terminology of Artificial Intelligence

### **Learning Outcomes:**

Upon the completion of the course, students will be able to:

- Apply search strategies effectively, distinguishing between uninformed and informed methods to solve AI problems.
- Write Python programs by understanding syntax, and applying programming constructs.

### **Course Outline:**

**Unit I:** ( No.of Teaching Hours: 12)

#### **Introduction to Artificial Intelligence:**

- Definition & Basic Concepts of AI
- Applications & Future of Artificial Intelligence
- Characteristic of Intelligent Agents – Typical Intelligent Agents
- Problem Solving Approach to Typical AI Problems.
- Problem solving by Searching: Uninformed and Informed Strategies and Implementation
- Constraint Satisfaction Problems (CSP).

**Unit II:** ( No.of Teaching Hours: 12)

#### **Knowledge Representation:**

- Logical Agents
- Propositional and First Order Predicate Logic
- Inference

- Knowledge Representation
- Uncertain Knowledge and Reasoning

**Unit III:** ( No.of Teaching Hours: 12)

**Machine learning & AI Applications:**

- Machine Learning Basics
- Learning From Examples
- Forms of Learning (Supervised, Unsupervised, Reinforcement Learning)
- Simple Models (Linear & Logistic Regression)
- Deep Learning AI Applications
- Natural Language Processing Models
- Machine Translation- Speech Recognition- Computer Vision - Image Classification.

**Unit IV:** ( No.of Teaching Hours: 12)

**Python Programming:**

- Features
- Installing Python, Running Python Program
- Debugging

**Variables and Expressions:**

- Values and Types of Variables
- Keywords and Type Conversion
- Types of Operators and Operands

**Conditional Statements & Looping Control statements**

**Unit V :** ( No.of Teaching Hours: 12)

**Functions:**

- Function Calls-Type Conversion Functions- Math Functions
- Adding New Functions-Parameters and Arguments-Variables and Parameters.
- Strings & Methods - String Operations
- Lists -Built-in List Functions and Methods.

**Suggested Reading:**

1. S. Russell and P. Norvig, “*Artificial Intelligence: A Modern Approach*”, Prentice Hall, 4<sup>th</sup> Edition 2022.
2. M. Tim Jones, “*Artificial Intelligence: A Systems Approach (Computer Science)*”, Jones and Bartlett Publishers, Inc.; 1st Edition, 2008.
3. Burkahard A Meier, “*Python GUI programming Cookbook*”, Packt Publication, 2<sup>nd</sup> Edition.

**References:**

1. Lavika Goel, “*Artificial Intelligence: Concept and Applications*”, Willy ,2021

2. Nils J. Nilsson, “*The Quest for Artificial Intelligence*”, Cambridge University Press, 2009.
3. Barry, P, “*Head first Python: A brain-friendly guide*” O'Reilly Media, 2016.
4. Lutz, M., “*Learning python: Powerful object-oriented programming*”, O'Reilly Media, 2013

**SEMESTER-III**  
**DISCIPLINE SPECIFIC ELECTIVES**  
**I-ACCOUNTING TECHNOLOGY**

**MCO 316: ACCOUNTING INFORMATION SYSTEM**

<b>Course Code: MCO 316</b> <b>Core/ Elective: Elective</b> <b>No. of Credits: 4 ( 60 Hours)</b>	<b>Course Title</b> <b>ACCOUNTING INFORMATION SYSTEM</b>
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**Course Objectives:**

The purpose of this course is:

- To develop the knowledge and understanding of students in documentation techniques used for representing computer-based accounts information system.

**Learning Outcomes:**

Upon the completion of this course, the student will be able to:

- Explain basic concepts of Accounting Information Systems, business processes.
- Understand the importance of control mechanisms related to AIS.
- Understand the role of Accounting Information Systems in businesses and organizations.
- Prepare and use information systems and documentation techniques to understand and document information system.

**Course Outline:**

**Unit I:** ( No.of Teaching Hours: 12)

**Overview of Accounting Information Systems:** An Overview of AIS; Functions, Value Addition by AIS, AIS and Corporate Strategy, role an AIS plays in a company's value chain internal and external parties and AIS, Overview of Transaction Processing and Enterprise

Resource Planning Systems; AIS development strategies. Tools used in systems analysis and design flow charts and decision models.

**Unit II:** ( No.of Teaching Hours: 12)

**Accounting Information System Cycles:** Hierarchy of systems; System description; Systems model of an information processing system; Revenue cycle: systems; General ledger and reporting cycle; Interface of accounting information and management system; Organization of accounting information System.

**Unit III:** ( No.of Teaching Hours: 12)

**Controls and Audit in Accounting Information System:** Prevalence, Prevention and Detection of Fraud in AIS; Information system control for system reliability, information security, confidentiality, integrity, and availability, COBIT, COSO, and ERM control frameworks; Auditing computer-based information system- information system audit and its Four Step Approach, internal control system in AIS, audit of an AIS, Nature and Scope of operational Audit.

**Unit IV:** ( No.of Teaching Hours: 12)

**Innovative Technologies in Accounting Information:** Data processing modes and strategies, Database management systems, REA approach to database modelling - 165 HR/payroll, manufacturing, and capital assets business cycles; Enterprise resource planning (ERP)systems; Applying XBRL in AIS; Financial reporting and management reporting systems.

**Unit V:** ( No.of Teaching Hours: 12)

**System Development and implementation:** systems development life cycle, systems development planning, key issues and steps in systems analysis, principles and challenges of business process management, prototypes used to develop an AIS, systems design process, systems implementation and conversion process, systems operation and maintenance process.

**Suggested Reading:**

1. Hall, James A. Accounting Information Systems. Cengage Learning.
2. Karthikeyan M, Accounting Information System, Avinash Paperback.

**Reference:**

1. Marshall, B Romney and Paul, J Steinbart, Accounting Information System.

## **MCO 317: MACHINE LEARNING**

<b>Course Code: MCO 317</b> <b>Core/ Elective: Elective</b> <b>No. of Credits: 4 (60 Hours)</b>	<b>Course Title</b> <b>MACHINE LEARNING</b>
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### **Course Objectives:**

The purpose of this course is to:

- Introduce the basic concepts and techniques of Machine Learning.
- Develop the skills in using recent machine learning software for solving practical problems.
- Familiar with a set of well-known supervised, semi-supervised and unsupervised learning algorithms.

### **Learning Outcomes:**

Upon completion of this course, the students should be able to:

- Select real-world applications that needs machine learning based solutions.
- Implement and apply machine learning algorithms.
- Select appropriate algorithms for solving a particular group of real-world problems.
- Recognize the characteristics of machine learning techniques that are useful to solve real-world problems.

### **Course Outline:**

#### **Unit I: ( No.of Teaching Hours: 12)**

**Introduction- Overview of Machine Learning:** Different forms of learning-Generative learning- Gaussian parameter estimation- maximum likelihood estimation- MAP estimation- Bayesian estimation- bias and variance of estimators- missing and noisy features- nonparametric density estimation- applications- software tools.

#### **Unit II: ( No.of Teaching Hours: 12)**

**Classification Methods:** Nearest neighbor- Decision trees- Linear Discriminant Analysis- Logistic regression- Perceptron's- large margin classification- Kernel Methods-Support, Vector Machines. Classification and Regression Trees.

**Unit III: ( No.of Teaching Hours: 12): Graphical and Sequential Models:** Bayesian networks- conditional independence-Markov random fields- inference in graphical models- Belief propagation- Markov Models-Hidden Markov models- decoding states from observations- learning HMM parameters.

#### **Unit IV: ( No.of Teaching Hours: 12)**

**Clustering Methods:** Partitioned based Clustering - K-means- K-medoids; Hierarchical Clustering - Agglomerative- Divisive Distance measures; Density based Clustering - D B Scan; Spectral clustering.

#### **Unit V: ( No.of Teaching Hours: 12)**

**Neural networks:** The perceptron algorithm- multilayer perceptron's- back propagation nonlinear regression-multiclass discrimination- training procedures- localized network structure-dimensionality reduction interpretation.

#### **Suggested Reading:**

1. C. Bishop, Pattern Recognition and Machine Learning, Springer, 2006.
2. E. Alpaydin, Machine Learning, MIT Press, 2010.
3. John Mueller and Luca Massaron, Machine Learning for Dummies, John Wiley & Sons.
4. K. Murphy, Machine Learning: A Probabilistic Perspective, MIT Press, 2012.

#### **References:**

1. Shai Shalev-Shwartz, Shai Ben-David, Understanding Machine Learning: From Theory to Algorithms, Cambridge University Press, 2014.
2. T. Hastie, R. Tibshirani and J. Friedman, Elements of Statistical Learning, Springer, 2009.

### **MCO 318: BLOCK CHAIN ACCOUNTING**

<b>Course Code: MCO 318</b> <b>Core/ Elective: Elective</b> <b>No. of Credits: 4 (60 Hours)</b>	<b>Course Title</b> <b>BLOCK CHAIN ACCOUNTING</b>
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#### **Course Objectives:**

The purpose of this course is:

- To examine the history of the double-ledger accounting system, identifying weaknesses and opportunities for improvement that blockchain could provide;
- To understand how blockchain will transform business and peer-to-peer activity and the related implications;
- To research the status of the regulations across different dimensions, such as GAAP and IFRS, and determine how to apply existing rules to blockchain activity; Deliberate on issues including trust, privacy concerns and threats to traditional accounting;

- To reflect on the proliferation of tokenization of assets and the impact on our lives in the future;
- To analyze real-world use cases of blockchain in business, with a particular focus on the accounting improvements, risks and implications.

### **Learning Outcomes:**

Upon completion of this course, the students should be able to:

- Understand the history of the double-ledger accounting system, identifying weaknesses and opportunities for improvement that blockchain could provide.
- Research the status of the regulations across different dimensions, such as GAAP and IFRS, and determine how to apply existing rules to blockchain activity; Deliberate on issues including trust, privacy concerns and threats to traditional accounting;
- Analyze real-world use cases of blockchain in business, with a particular focus on the accounting improvements, risks and implications.

### **Course Outline:**

#### **Unit I: ( No.of Teaching Hours: 12)**

**Blockchain Technology:** Introduction of blockchain technology, the difference between bitcoin and blockchain, what benefits and challenges are inherent in the technology. the History of Accounting & Challenges and Criticisms of Blockchain Technology Unique benefits of blockchain from the benefits from other (related) tools (ie, smart contracts)? The EY ESG blockchain currently in the development stage. Contrast between 2 use-cases.

#### **Unit II: ( No.of Teaching Hours: 12)**

**Interpreting and Applying Accounting Rules to Crypto-assets:** Pre-Class Reading Requirement - How to interpret and apply existing GAAP and IFS rules to blockchain. Contrast different accounting treatments for public companies. Accounting Research Spotlight, presented by NYU Stern Accounting PhD student, Stephanie Dong: How do investors react to public company acquisitions of cryptocurrency?

#### **Unit III: ( No.of Teaching Hours: 12)**

**Tokenization of Assets:** Definition, types of, challenges and benefits of tokenization. NFTs, Stablecoins, CBDCs, Security Tokens, Utility Tokens. Contrast in the political "friendliness" of various countries.

**Unit IV: ( No.of Teaching Hours: 12)**

**Taxation Today & Blockchain Implications for Future of Taxation:** A brief history and review of the current income tax process. Analysis of how blockchain technology could improve the existing tax process. Trust, governments and the potential for blockchain; use-case examples of governments that are using blockchain for tax purposes. A detailed look at the concept of Country of Origin and how blockchain technology could impact this complex, global tax structure.

**Unit V: ( No.of Teaching Hours: 12)**

**Blockchain Implications for Future Audit:** How will blockchain technology change the audit and how are the auditors preparing? Will it change how quickly they provide the audit? Will it improve the quality of the audit? How do you audit crypto-assets?

**Suggested Reading:**

1. Pascual, E. Pedreno, and Gelashvili, V. Blockchain and its Application in Accounting.
2. Saurav K. Dutta. The Definitive Guide to Blockchain for Accounting and Business - Understanding the Revolutionary Technology.

**Reference:**

1. Sean, Stein Smith. Blockchain, Artificial Intelligence and Financial Services. Springer.

**MCO 319: ARTIFICIAL INTELLIGENCE IN ACCOUNTING**

<b>Course Code: MCO 319</b> <b>Core/ Elective: Elective</b> <b>No. of Credits: 4 (60 Hours)</b>	<b>Course Title</b> <b>ARTIFICIAL INTELLIGENCE IN ACCOUNTING</b>
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**Course Objective:**

The purpose of this course is:

- To develop semantic-based and context-aware systems to acquire, organize process, share and use the knowledge embedded in multimedia content.
- To maximize automation of the complete knowledge lifecycle and achieve semantic interoperability between Web resources and services.
- To develop knowledge and understanding of robots- amazingly complex system comprising mechanical, electrical, electronic H/W and S/W and issues germane to all these.

## **Learning Outcomes:**

Upon the completion of this course, the students should be able to:

- Develop semantic-based and context-aware systems to acquire, organize process, share and use the knowledge embedded in multimedia content.
- Maximize automation of the complete knowledge lifecycle and achieve semantic interoperability between Web resources and services.
- Knowledge and understanding of robots- amazingly complex system comprising mechanical, electrical, electronic H/W and S/W and issues germane to all these.

## **Course Outline:**

### **Unit I:** ( No.of Teaching Hours: 12)

**AI Problems:** Foundation of AI and history of AI intelligent agents: Agents and Environments, the concept of rationality, the nature of environments, structure of agents, problem solving agents, problem formulation. AI types -Descriptive, Analytical, Generative, Prescriptive.

### **Unit II:** ( No.of Teaching Hours: 12)

**Searching:** Searching for solutions, uniformed search strategies - Breadth first search, depth first Search. Search with partial information (Heuristic search) Hill climbing, A\*, AO\* Algorithms, Problem reduction, Game Playing-Adverbial search, Games, mini-max algorithm, optimal decisions in multiplayer games, Problem in Game playing, Alpha-Beta pruning, Evaluation functions.

### **Unit III:** ( No.of Teaching Hours: 12)

**Knowledge Representation Issues:** Predicate logic- logic programming, semantic nets-frames and inheritance, constraint propagation, representing knowledge using rules, rules-based deduction systems. Reasoning under uncertainty, review of probability, Baye's probabilistic interferences and dempster Shafer theory.

### **Unit IV:** ( No.of Teaching Hours: 12)

**First Order Logic:** Inference in first order logic, propositional vs. first order inference, unification & lifts forward chaining, Backward chaining, Resolution, learning from observation Inductive learning, Decision trees, Explanation based learning, Statistical Learning methods, Reinforcement Learning.

### **Unit V:** ( No.of Teaching Hours: 12)

**Expert Systems:** Introduction, basic concepts, structure of expert systems, the human element in expert systems how expert systems works, problem areas addressed by expert systems,

expert systems success factors, types of expert systems, expert systems and the internet interacts web, knowledge engineering, scope of knowledge, difficulties, in knowledge acquisition methods of knowledge acquisition, machine learning, intelligent agents, selecting an appropriate knowledge acquisition method, societal impacts reasoning in artificial intelligence, inference with rules, with frames: model based reasoning, case based reasoning, explanation & meta knowledge inference with uncertainty representing uncertainty.

### **Suggested Reading:**

1. David Poole, Alan Mackworth, Randy Goebel. Computational Intelligence: a logical approach. Oxford University Press.
2. Luger, G. Artificial Intelligence: Structures and Strategies for complex problem solving. Fourth Edition, Pearson Education.

### **References:**

1. Nilsson, J. Artificial Intelligence: A new Synthesis. Elsevier Publishers.
2. Russel S. and Norvig, P. Artificial Intelligence - A Modern Approach. Second Edition, Pearson Education.

## **MCO 320: CYBER SECURITY AND DATA PROTECTION**

<b>Course Code: MCO 320</b> <b>Core/ Elective: Elective</b> <b>No. of Credits: 4 (60 Hours)</b>	<b>Course Title</b> <b>CYBER SECURITY AND DATA PROTECTION</b>
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### **Course Objectives:**

The purpose of this course is:

- To provide knowledge on cybercrimes and the legal provisions for protection against them.
- To develop capability to undertake cyber forensic and manage the cyber risk.
- To provide knowledge on ethics and professional requirements of data protection.
- To develop appropriate strategy and provide data protection.

### **Learning Outcomes:**

Upon the completion of this course, the student should be able to

- Demonstrate insight into: Knowledge and understanding of cybercrimes.
- Knowledge and understanding of cyber and the protection provided thereunder.
- Capability to undertake cyber forensic and manage the cyber risk.

- Knowledge and understanding of ethics and professional requirements of data protection
- Capability to develop appropriate strategy and provide data protection.

### **Course Outline:**

#### **Unit I:** ( No.of Teaching Hours: 12)

**Cyber Crimes:** Introduction, Computer crime and cybercrimes; Distinction between cybercrime and conventional crimes; Kinds of cybercrimes - cyber stalking, cyber terrorism, Forgery and fraud, Crimes related to IPRs, Computer vandalism.

#### **Unit II:** ( No.of Teaching Hours: 12)

**Cyber Laws:** Need for cyber laws, international scenario of cyber laws; Law relating to cyber-crimes, hacking, web vandals, cyber fraud and cheating, e-mail spamming, cyber pornography, inappropriate web linking practices, international libel laws and liability of ISPs cyber squatter, domain name disputes, copy right protection in cyber world, software piracy, software patents, taxation issues in e-commerce; Protection to cyber consumer in India;

#### **Unit III:** ( No.of Teaching Hours: 12)

**Cyber Forensic:** Contemporary Business Issues in Cyber Space; Management of risk in - Internet, Web Centric Business, E Business, Electronic Governance, Instant messaging platforms, social networking sites and mobile applications, Security risks, Cyber jurisdiction, Domain name dispute and their resolution, E-forms; E-Money, Regulations of Pre-Payment Instruments (PPI, Electronic Money Transfer, Privacy of Data and Secure Ways of Operation in Cyber Space.

#### **Unit IV:** ( No.of Teaching Hours: 12)

**The Information Technology Act 2000:** Objectives, Salient features, Definitions, Provisions regarding Digital Signature, Authentication of electronic records. Electronic governance, Attribution, Acknowledgement and dispatch of electronic records, Secure electronic records and Secure digital signatures, Regulation of certifying authorities, Digital signature certificates, Duties of subscribers, Penalties and adjudication, Appellate tribunal, offenses.

#### **Unit V:** ( No.of Teaching Hours: 12)

**Data Protection:** Types of data - Personal, Institutional, Confidential, Public. Data protection - Meaning, Principles - Fairness, Transparency, Integrity, Confidentiality, Accountability, Data protection policy - Meaning, Objectives, Requirements, Impact and risk assessment, Data protection strategy, Legal requirements.

### **Suggested Reading:**

1. Albrecht, W. Steve. *Forensic Accounting and Fraud Examination*. Cengage Learning (India Edition).
2. Albrecht, Chad O., Albrecht, Conan C., Albrecht, W. Steve & Zimbelman, Mark F. *Forensic Accounting & Fraud Examination*. Cengage Learning.
3. Banerjee, Robin. *Who Cheats and How?* Sage Publications, New Delhi.
4. Bologna, Jack and Lindquist, Robert J. *Fraud Auditing and Forensic Accounting*. Wiley.
5. Bremser, Wayne G. *Forensic Accounting and Financial Fraud*. American Management Association.

### **References:**

1. Dalal, Chetan. *Novel and Conventional Methods of Audit, Investigation and Fraud Detection*. Wolters Kluwer India Pvt Ltd.
2. Gupta, Sanjeev. *Corporate Frauds and their Regulation in India*. Bharat Law House Pvt Ltd.
3. Manning, George A. *Financial Investigation and Forensic Accounting*. CRC Press: Taylor & Francis Group.
4. Sharma, B. R. *Bank Frauds*. Universal Law Publishing, New Delhi.

## **II- FINANCE & ACCOUNTING**

### **MCO 321: SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT**

<b>Course Code: MCO 321</b> <b>Core/ Elective: Elective</b> <b>No. of Credits: 4 (60 Hours)</b>	<b>Course Title</b> <b>SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT</b>
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### **Course Objectives:**

The purpose of this course is:

- To equip the students with essential knowledge of tools, techniques, models and investment theories necessary for analyzing different types of securities, making sound investment decisions and optimal portfolio choice.
- To develop the students to adopt, understand and practice sound portfolio management concepts and practices under competitive market conditions.

### **Learning Outcomes**

Upon completion of this course, the student should be able to:

- Understand the environment of investment and risk return framework and the theories that explain these features.

- Analyze bonds in terms of valuation, yields and risks as well as build up immunized bond portfolio.
- Analyze shares using different approaches and models and build up a portfolio of shares.
- Construct, analyze, select and evaluate portfolios along with a deep understanding of Capital market theory and associated models.
- Understand and analyze various trading strategies and critically examine various innovations in the market.

#### **Course Outline:**

##### **Unit I:** ( No.of Teaching Hours: 12)

**Investments:** The Investment environment, various investment alternatives and risk return trade off; Investment decision process; Risk aversion; Types of investors; Risk-Return analysis and impact of taxes and inflation; Types and sources of returns and risks and their measurement; Diversification and Hedging: Socially responsible investing; Ethical investing and other contemporary issues in investment management.

##### **Unit II:** ( No.of Teaching Hours: 12)

**Analysis of Fixed Income Securities:** Bond fundamentals: Types of bonds: Innovations in bond market; Valuation of bonds: Bond yields (Yield to Maturity, Yield to Call, and Realized Annual Yield); Bond price- yield relationship; Bond convexity: Malkiel Bond Theorems: Risks in bonds- interest rate risk, price risk, reinvestment rate risk, inflation risk, default risk; Analysis of risks in bonds - Bond Duration, Modified duration and their measurement: Bond portfolio management including immunized bond portfolio.

##### **Unit III:** ( No.of Teaching Hours: 12)

**Analysis of Equity Investments:** Approaches to security valuation; Fundamental Analysis. Economy, Industry, and Company Analysis (EIC framework): Equity Valuation Models (DDM, P/E Ratio model and Free Cash Flow Valuation approach); Forecasting P/E ratio. Technical Analysis - Basic premise and Dow theory; Types of charts and Chart patterns; Moving average analysis: Market indicators and stock specific indicators; Odd lot theory: Efficient market hypothesis (EMH): Forms of market efficiency and their implications; Tests of different forms of market efficiency: Assumption of Investor's rationality and its critique.

##### **Unit IV:** ( No.of Teaching Hours: 12)

**Portfolio Analysis:** The concept and significance of portfolio: Calculation of portfolio return and risk; Risk aversion and capital allocation to risky assets and risk-free asset; Optimal risky portfolio; Optimal complete portfolio; Markowitz portfolio selection model; Sharpe's single Index Model and Optimal portfolio construction.

## **Unit V: ( No.of Teaching Hours: 12)**

**Portfolio Selection and Management:** Capital market theory- Capital market line (CML) and concept of market portfolio; Tobin's separation Theorem; Capital Asset Pricing Model (CAPM) and its extensions; Stock market anomalies (Size effect, Value effect, Seasonality effect, Overreaction effect); Arbitrage Pricing Theory and Multifactor Asset Pricing Models including Fama French Five factor model; Active and Passive portfolio management: Investment strategies - Value investing, Momentum and Contrarian strategies: Portfolio performance evaluation (Sharpe index, Treynor Index, Jensen's alpha, Information ratio and Fama's decomposition measure).

### **Suggested Reading:**

1. Alexander, Shalpe and Bailey. Fundamentals of Investments. Prentice Hall of India.
2. Bhat, S. Security Analysis and Portfolio Management. Excel Books, New Delhi.
3. Chandra, Prasanna. Security Analysis and Portfolio Management. Tata McGraw Hill Publishing company, New Delhi.
4. Fischer, D. E., and Ronald J. J. Security Analysis and Portfolio Management. Prentice-Hall of India, New Delhi.

### **References:**

1. Kevin, S. Security Analysis and Portfolio Management. PHI learning Pvt Ltd. New Delhi.
2. Pandian, P. Security Analysis and Portfolio Management. Vikas publishing house pvt. Ltd. Noida.
3. Ranganatham, M. and Madhumathi, R. Investment Analysis and Portfolio Management. Pearson Education, New Delhi.

## **MC0 322: FINANCIAL DERIVATIVES**

<b>Course Code: MCO 322</b> <b>Core/ Elective: Elective</b> <b>No. of Credits: 4 (60 Hours)</b>	<b>Course Title</b> <b>FINANCIAL DERIVATIVES</b>
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### **Course Objectives:**

The purpose of this course is:

- To provide integrated knowledge of derivative instruments and a critical understanding of applications of relevant derivative instruments to hedge a position in underlying markets.

- To develop students' capability in undertaking a critical analysis of alternative approaches to hedging against risk positions taken in underlying markets and the ability to offer value-driven and logical arguments for judgments.
- To develop the capability of students to identify, restrict, analyze, and effectively address complex issues related to hedging with derivative instruments and apply practice-driven solutions with theory-driven arguments.
- To develop flexibility and adaptability of the students to apply specialized knowledge of derivative instruments and professional skills to practical hedging contexts.
- To demonstrate practical knowledge of hedging price risks of plastic, selected metals, gold, maize, wheat, sunflower, shares, bonds, interest rate, and foreign exchange with derivative instruments.

### **Learning Outcomes:**

Upon the completion of this course, the student should be able to:

- Integrated knowledge of and engagement in derivative instruments, critical understanding, and advanced application of relevant derivative instruments to hedge a position in various underlying markets.
- Critical analysis of alternative approaches to hedging against risks of positions taken in various underlying markets and the ability to offer value-driven and logical arguments for judgments.
- Ability to identify, restrict, analyze, and effectively address complex issues related to hedging with derivative instruments and apply practice-driven solutions with theory-driven arguments.
- Flexibility and adaptability to apply their specialized knowledge of derivative instruments and professional skills to practical hedging contexts.
- Demonstrate practical knowledge of hedging price risks of plastic, selected metals, gold, maize, wheat, sunflower, shares, bonds, interest rate, and foreign exchange with derivative instruments.

### **Course Outline:**

**Unit I:** ( No.of Teaching Hours: 12)

**Derivatives:** Derivative instruments - Forwards, Futures, Options, Swaps, Arbitrage; Functions of derivatives, Underlying assets - Securities, Commodities, Currencies, Interest rates; Terminology - Long position, Short position, Spot position, Expiration date, Delivery price, Delivery date, Tick size, Trading cycle, Contango, Backwardation; Derivative contracts,

Types of derivative contracts; Derivative trading, Derivative markets, Participants in derivative market, Economic function of the derivative market, Understanding interest rates and stock indices; OTC derivatives - Swaps, Swaptions, Forward Rate Agreements (FRAs); New derivative products and markets - Weather derivatives, Power derivatives, Gas derivatives, Carbon derivatives, Freight derivatives, Property derivatives; Clearing houses, Margin requirements, Daily price limits.

**Risk in Derivatives:** Credit risk, Market risk, Interest rate risk, Operational risk, Volatility, Measures of risk, Mitigation of risk, and Strategies for risk management.

**Unit II:** ( No.of Teaching Hours: 12)

**Financial Derivatives Trading:** Regulatory Framework. Clearing and Settlement of trades; Law of One Price, Difference between futures and forward contracts; The General Models for Futures and Forward Prices.

**Hedging with Futures Contracts:** Futures contracts, Characteristic features, Specifications, Terms, Pricing of futures, Basis of risk; Expected price of contract, Cost of carry, Hedging with futures - Significance, Types of hedging, Strategies in hedging; Pricing of Futures: Cost of carry model, Collars, etc.

**Hedging with Options Contracts:** Features, Difference between Options and Futures/Forwards; Types of options - stock options, index options; Greeks: Delta, Gamma, Theta, Rho and Vega, Theta, Epsilon; Embedded options in Debt instruments; Warrants - Convertible Bonds; Call and Put option in a debt instrument, Caps, Floors; Terminology in options - Long call, Short put, Covered call, Protective put; Barrier options, Compound options, Options on futures; Options framework, Options value, Risk in options; Pricing of options: Relationship between Premium and Exercise Price; Options pricing models - Binomial model, Black Scholes Option Pricing Model; Hedging with options, Options based hedging strategies - Bullish strategy and Bearish strategy - Strap, Straddle, Strangle; Application of option pricing theory in investment decisions.

**Hedging Interest Rate Derivative Contracts:** Objectives, Types; Rules for hedgers under falling interest rates; Rules for hedgers under rising interest rates.

**Swaps:** Significance, Types of swaps, Pricing, Risk in swaps, Currency swaps, Interest rate swaps, Valuation models.

**Unit III:** ( No.of Teaching Hours: 12)

**Currency Derivatives Contracts:** International financial institutions; international money and capital markets; financial instruments and financial indicators; Foreign Exchange Exposure and

Risk Management: Exchange rate determination, Exchange rate forecasting; foreign exchange exposure: Foreign currency markets - rate changes - short-run exchange rate behavior and long-run exchange rate behavior, Interest rates and currency swaps; Foreign exchange derivatives - Forward, futures, options and swaps; Management of transaction, translation and economic exposures; Currency futures contract -Features and Price Quotes, Hedging currency risk - Basis, Hedging, Optimal Hedge Ratio, Speculation and Arbitrage. Options Contracts: Features and Price Quotes, Risk Management. Swap contracts: Features, Market Quotations, Borrowing advantages, Counter-Party Risk, Swaps as a series of Forward Contracts; Pricing of Futures - Cost of carry model

**Unit IV:** ( No.of Teaching Hours: 12)

**Commodity Derivatives Contracts:** Commodity trading markets - National Commodity Derivative Exchange (NCDEX); Underlying assets - Metals Gold, Silver, Cereals, wheat, sunflower, maize, Oil, Gas, Power, plastic, etc. Commodity derivatives - Futures, Options, Swaps, Arbitrage, Regulations, Trading and settlement system, Bonded Warehouses.

**Unit V:** ( No.of Teaching Hours: 12)

**Accounting for Derivatives:** Accounting treatment in clients' books - Accounting on trading, Accounting for open interest on Balance Sheet date, Accounting on final settlement; Disclosures by companies - SEBI Guidelines.

**Suggested Reading:**

1. Bodie, et al. Investments. McGraw Hill.
2. Chandra, P. Investment Analysis and Portfolio Management. Tata McGraw Hill.
3. Chew, Lilian: Managing Derivative Risk, John Wiley, New Jersey
4. Das, Satyajit: Swap and Derivative Financing. Probus.
5. Elton, E. and Gruber. Modern Portfolio Theory and Investment Analysis. John Wiley and Sons.

**References:**

1. Fischer, Donald E. and Ronald, J. Jordan. Security Analysis and Portfolio Management. PHI Learning.
2. Hull, J. C: Options, Futures and other Derivatives. Prentice Hall, New Delhi.
3. Hull, J.C. Fundamental of Futures and Options Markets, Prentice Hall.
4. Hull, J. C. and Basu. Options, Futures and Other Derivatives. Pearson.
5. Mayo, Herbert B. Investments. Thomson South Western.

6. Natenberg, S. Option Volatility & Pricing: Advanced Trading Strategies and Techniques. McGraw-Hill Education.
7. Passarelli, D. Trading Options Greeks: How Time, Volatility and Other Pricing Factors Drive Profits. Jhon.
8. Reilly, Frank K. and Brown, Keith C. Investment Analysis and Portfolio Management. Cengage Learning.
9. Sharpe, William F. and Alexander, Gordon J. Investments. PHI Learning.
10. Tripathi, V. Security Analysis and Portfolio Management. Taxman.

### **MCO 323: FINTECH SERVICES**

<b>Course Code: MCO 323</b> <b>Core/ Elective: Elective</b> <b>No. of Credits: 4 (60 Hours)</b>	<b>Course Title</b> <b>FINTECH SERVICES</b>
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#### **Course Objective**

The purpose of this course is:

- To provide knowledge and understanding to the students of electronic finance, its techniques and tools, and its use in professional business management.
- To give knowledge, understanding, and practice in the use of electronic devices and software to the students for electronic finance and e-payments and their use in the management of business professionally.
- To enhance skills for effective and contemporary applications of e-finance.

#### **Learning Outcomes:**

Upon the completion of this course, the student should be able to:

- Identify and assess the impact of digital technology in transforming the business environment and the customer journey.
- Understand how marketers think, conceptualize, and test continuously to optimize their product search on digital platforms.
- Illustrate how the effectiveness of a digital marketing campaign can be measured
- Demonstrate their skills in digital marketing tools such as SEO, social media, and blogging for engaging the digital generation.
- Appreciate the need for a regulatory framework for digital marketing in India.
- Understand the basics of E-commerce and current and emerging business models.

- Familiarize with business operations on the web, such as sales, marketing, HR, etc.
- Enhance the students' skills in designing and developing websites.
- Identify the emerging modes of e-payment.
- Understand the importance of security, privacy, and ethical and legal issues in e-commerce. Understanding electronic banking, its techniques and tools, and their professional use in business management.
- Knowledge, and understanding of electronic banking operations and its use in the management of business professionally
- Used electronic banking and electronic payment systems in a business setup and provided customer support in electronic banking and electronic payment systems operations.

### **Course Outline:**

#### **Unit I:** ( No.of Teaching Hours: 12)

Online Business Transactions: Rationale of online financing transacting, Applications in various industries such as banking, insurance, payment of utility bills, e-marketing, e-retailing, online services, e-auctions, online portal, online learning, e-publishing and e-entertainment, online shopping, etc.

**Electronic finance:** Early developments, Magnetic Ink Character Recognition (MICR) in E-Cheque - Meaning, Advantages, Disadvantages; Business process Re-engineering with E-Services; Transformations in Indian Banking Industry with Information Technology; Traditional Banking and Electronic Banking, Functions of E-Banking; Service Quality in E-Banking and Traditional Banking, E-Builder Solutions: E Cheques and Digital Signatures, E-Purse, Digital Certificates; E-Locking Techniques and its Services. Decipher, Jumbling, Asymmetric, Data Encryption Standard (DES).

#### **Unit II:** ( No.of Teaching Hours: 12)

**Electronic Records:** Authentication of Electronic Records; Legal Recognition of Electronic Records; Legal Recognition of Digital Signatures; Applications and usage of electronic records and Digital Signatures in Government and its Agencies; Retention of Electronic Records, Intermediaries, and their liabilities; Attribution, Acknowledgement and Dispatch of Electronic Records; Secure Electronic Records and Digital Signatures.

#### **Unit III:** ( No.of Teaching Hours: 12)

**Electronic Transfer of Funds:** Financial Transaction Terminals (FTT) - Meaning, Advantages, and Disadvantages; Funds Transfer Systems; National Electronic Fund Transfer (NEFT),

Society for Worldwide Interbank Financial Telecommunications (SWIFT) and international funds transfers;

**E-Payment System:** E-payment Methods - ATMs (Fixed and Mobile), Debit cards, Credit cards, Smart cards, E-Money, E-Wallets; Online Banking, Internet Banking, Tele- Banks, Digital signatures - Procedures and legal position; Payment gateways; Online Banking- Concepts, importance; Electronic fund transfer; Automated Clearing House. Automated Ledger Posting.

**Emerging modes and e-payment systems include MPaisa, Paytm, PhonePay, GooglePay,** and other digital payment systems. E-payments risks; Electronic Fund Transfer Problems.

**E-Banking in India:** Procedure, Programmes Components, Online Banking, Advantages and Limitations; Recent Trends in E-Banking Services; Role of Banking institutions, non-banking institutions, Start-ups and cyber security and App developers; Prospects of E-Banks in India. Emerging modes and systems of E-payment (MPaisa, PayPal and other digital currency). E-payments risks.

**Unit IV:** ( No.of Teaching Hours: 12)

**Risk Management and Security issues in Electronic Finance:** Identification and analysis of risks - Operational risk, Reputational risk, Legal risk, Credit risk, Liquidity risk, Interest rate risk, Market risk, Country risk, Tools and techniques used for risk analysis, Risk coverage and risk management.

**Security and Legal Aspects:** Transaction security - meaning and issues. E-Banking and security - Introduction, need for security, Security Concepts, Privacy-Survey Findings of Security Attack and Cyber Crimes; E-Banking security - Meaning and Issues; Security threats in the E-commerce environment; Security intrusions and breaches, attacking methods like hacking, sniffing, cyber-vandalism, etc.; Technology solutions such as encryption, Security channels of communication, Protecting networks, Servers and Clients.

**Privacy in Electronic finance:** Encryption - Meaning, Process, Cryptogram, Cryptanalyst, Cryptography; Types of Cipher Systems, Code Systems; Cryptography-Cipher.

**Unit V:** ( No.of Teaching Hours: 12)

**Legal Aspects of Fintech:** Information Technology Act 2000, Provisions related to offences, Secure electronic records, Digital signatures, Penalties and adjudication. Legal Issues - Cyber Security, Cyber Crimes, Public Key Infrastructure, Electronic Payment System and Internet Banking; Commercial Websites.

**Regulatory Framework:** Regulation of Certifying Authorities; Appointment and Functions of Controller; License to issue Digital Signatures Certificate; Renewal of License; Controller's Powers; Procedure to be Followed by Certifying Authority; Issue, Suspension and Revocation of Digital Signatures Certificate, Duties of Subscribers; Penalties and Adjudication; Appellate Tribunal; Offences; Overview of GDPR; Indian data protection regime.

**Ethical Issues:** Ethical issues and challenges in digital marketing. Regulatory framework for digital marketing in India.

**Skill development:** Practical exposure of Electronic Banking operations, electronic transfer of funds and E Payment Systems in secure learning environment. (1) The Department shall purchase and install the necessary technology and equipment and engage and develop competent and skilled faculty to guide and supervise the students in Electronic Banking and E Payment Systems. (2) The students would be given adequate time to practice in the Laboratory using the installed hardware and software.

### **Case study of Paytm, UPI, SBI – YONO**

#### **Suggested Reading:**

1. Agarwala, Kamlesh N., Lal, Amit and Agarwala, Deeksha. Business on the Net: An Introduction to the Whats and Hows of E-commerce. Macmillan India Ltd.
2. Bajaj, K. K. and Debjani, Nag. E-Commerce. Tata McGraw Hill Company, New Delhi
3. Chhabra, T.N. Jain, Hem Chand, Jain, Aruna. An Introduction to HTML. Dhanpat Rai & Co.
4. Dietel, Harvey M., Dietel, Paul J., and Steinbuhler Kate. E- Business and E- Commerce for Managers. Pearson Education.
5. Diwan, Parag and Sharma, Sunil. Electronic Commerce- A Manager's Guide to E-Business. Vanity Books International, Delhi.

#### **References:**

1. Elias, M. Awad. Electronic Commerce from Vision to Fulfilment. PHI Publications.
2. Kosuri, David. Understanding Electronic Commerce. Prentice Hall of India Private Ltd, New Delhi.
3. Kumar, A. Cyber Laws. Book Age Publications, New Delhi 9. Turban, E., et.al. Electronic Commerce: A Managerial Perspective. Pearson Education Asia.
4. Whiteley, David. E-Commerce. McGraw Hill, New York.

## **MCO 324: FINANCIAL REPORTING AND ANALYSIS**

<b>Course Code: MCO 324</b> <b>Core/ Elective: Elective</b> <b>No. of Credits: 4 (60 Hours)</b>	<b>Course Title</b> <b>FINANCIAL REPORTING AND ANALYSIS</b>
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### **Course Objectives:**

The purpose of this course is:

- To enable the student to understand the structure, contents, compliance and recent developments in corporate reporting.
- To make the student understand the basic aspects of firm's financial statements and to develop them. Measure their performance and to establish basis for making reasonable valuation estimates.

### **Learning Outcomes:**

Upon completion of this course, the students should be able to:

- Apply fundamental ethical and professional principles to ethical dilemmas and discuss the consequences of unethical behavior.
- Evaluate the appropriateness of the financial reporting framework and critically discuss changes in accounting regulations.
- Understand the differences in reporting of limited companies, Banks, NBF and financial market intermediaries.
- Analyze and measure the Sustainable Reporting of the firms.
- Explore the basic aspects of XBRL and its impact on Financial Reporting.
- Explain the relationship between strategic business analysis, accounting analysis and financial analysis; Assess managerial strategic motives in reporting financial information and ways to adjust for such motives.
- Identify and utilize value-relevant information contained within financial statements; Project and forecast firm future performance.

### **Course Outline:**

**Unit I:** ( No.of Teaching Hours: 12)

**Preparation and Presentation of Financial Statements of Companies in Compliance with Regulatory Requirements:** Preparation and presentation of financial statements for single companies, not for profit and public sector entities, Criteria for information appearing in a published income statement and balance sheet, Income statement, Balance sheet, Statement of

changes in equity, Reporting comprehensive income, Segmental reporting, Accounting policies, Fair view treatment, Chairman's statement and directors' report, Management Discussion and Analysis, Notes to the accounts, Cash flow statements, Preparation of published accounts complying with accounting standards. Fundamental Ethical and Professional Principles: Professional behavior and compliance with accounting standards, Ethical requirements of corporate reporting and the consequences of unethical behavior.

**Unit II:** ( No.of Teaching Hours: 12)

**Trends in Financial Reporting:** Integrated reporting, Principles, Integrated reporting by listed companies; SEB/ regulations (LODR) (Listing obligations and Disclosure requirements) sustainability reporting – concept, forms, benefits, Global reporting initiative (GRI). Triple bottom line reporting (TBL) – concept, benefits, implementation, forms, users, financial reporting vis-à-vis Triple bottom line reporting, Challenges. Corporate Social Responsibility-Meaning, importance, requirements and users of CSR Report, benefits, reading of CSR Report, Evaluation of CSR reports, innovation in CSR Reporting (Case Studies). CSR reporting in Indian context, CSR guidelines issued by ICAI, Value Added Statement, Human Resource Reporting (Case Studies), corporate environment accounting and audit, Accounting for carbon credit. Extensible Business Reporting Language (XBRL): Introduction to XBRL, Need for XBRL Adoption, Technical terms used in XBRL, Regulatory framework of XBRL in India, Benefits and Myths of XBRL, Role of preparers of Financial Statements.

**Unit III:** ( No.of Teaching Hours: 12)

**Financial Reporting for Financial Institutions:** Financial reporting for financial institutions, Qualities of Financial Reporting in Banking, RBI Guideline of Financial Reporting, RBI Prudential Norms. Financial Reporting by mutual funds, non-banking finance companies, Merchant Bankers, Stock, and commodity market intermediaries.

**Unit IV:** ( No.of Teaching Hours: 12)

**Financial Analysis:** Finance and accounting – meaning –Types of companies – elements of financial statement analysis – on the basis of materials used – on the basis of modus operandi – General Comparison between financial and non-financial listed companies' performance through annual report as a bench marking against competitor and industry. Ratio Analysis: Meaning, Use and Significance of Ratio Analysis – Limitations of Ratio Analysis- Classification of Ratio Analysis – Computation of Liquidity, Activity, Solvency and Profitability Ratios – Du-Pont Control Chart Credit and Equity Risk Analysis: Meaning, Purpose of Credit Risk Analysis, Drivers that Quantify Credit Risk, Types of credit Risk;

concept of credit rating, models for prediction of Bond rating and Bond risk premium. Types of equity risk, Techniques and process of equity risk analysis using financial information. Distress Analysis: Meaning of financial distress and corporate failure; causes and symptoms of failure; models for prediction of corporate failure.

**Unit V:** ( No.of Teaching Hours: 12)

**Valuation of Firm & Forecasting Analysis:** Cash based and Earnings based, Valuation models, growth and sustainability of earnings. Simple forecasting and simple Valuation, full information forecasting and Valuation, Business strategy analysis. Financial Measures of Performance: Introduction – Return on Investment (ROI): Concept – Uses and Limitations – Value Added Statement - Market Value Added (MVA), Economic Value Added (EVA): Concept and Significance of EVA, Measurement of EVA, and Shareholder Value Added. Balanced Score Card (BSC): Introduction, drawback of traditional financial measures, attributes to good performance measurement system, concept of balanced score card, perspectives of BSC and implementation of balanced score card, case studies on BSC. Note: Financial statement analysis including the ‘Ratio analysis’ and ‘Cash flow Analysis’ shall be explained as a case study using Financial Statements of some company.

**Suggested Reading:**

1. Agarwal, Sanjay K. Corporate Social Responsibility in India. SAGE Response.
2. Banka, Anand. Comprehensive Guide to IND AS Implementation.
3. Bernstein, Leopold A. and Johan J. Wild. Analysis of Financial Statements. Tata McGraw Hill, New Delhi.
4. Garg, Kamal. Corporate Social Responsibility. Bharath Publication.
5. Garg, Kamal. IFRS Concepts and Applications. Bharath Law House Private Limited.
6. Ghosh, T. P. IFRS for Finance Executives. Taxman Allied Services Private Limited.

**References:**

1. Gosain Sariha, and Gosain, Rajesh. Practical Approach to IND AS Implementation, Illustrations, Summary & Comparisons.
2. Helfert, Erich A. Techniques of Financial Analysis. Tata McGraw Hill.
3. Kirk, Robert J. IFRS: A Quick Reference Guide. Elsevier Ltd.
4. Kumar, Praveen. Consolidation under IND AS- IFRS Converged Standard.
5. Khan M. Y. and Jain, P.K. Advanced Financial Management. Tata McGraw Hill, New Delhi.
6. Pandey, I. M. Advanced Financial Management. Vikas Publishing home Pvt Ltd, New Delhi.

7. Penman, Stephen H. Financial Statement Analysis. McGraw Hill, International Edition, New York.
8. Saini, A. L. IFRS for India, Snow White Publications.
9. Tripathy, Shibarama. Roadmap to IFRS and Indian Accounting Standards.
10. Vause, Bob. Analysing Companies. The Economist, Profile Books Ltd, London.
11. Vijay Kumar, M. P. First lesson to International Financial Reporting Standards Beginners Guide. Prime Knowledge Services.
12. Wild, Subramanyam and Halsey. Financial Statement Analysis. Tata McGraw Hill.

### **MCO 325: FORENSIC ACCOUNTING AND AUDITING**

<b>Course Code: MCO 325</b> <b>Core/ Elective: Elective</b> <b>No. of Credits: 4 (60 Hours)</b>	<b>Course Title</b> <b>FORENSIC ACCOUNTING AND AUDITING</b>
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#### **Course Objectives:**

The purpose of this course is:

- To identify business risks, risk of fraud, fraudulent transactions & indicators signifying different types of fraud.
- To know the various fraud detection techniques.
- To understand the tools for handling Forensic Audit.

#### **Learning Outcomes:**

Upon completion of this course, the students should be able to:

- Identify, analyze and interpret indicators of financially fraudulent activity.
- Explain investigative processes, the nature and range of investigative techniques.
- Identify situations for their application.

#### **Course Outline:**

##### **Unit I: ( No.of Teaching Hours: 12)**

**Forensic Accounting:** Forensic Accounting: Meaning, Concept, Role of the professional forensic accountant, Requirements of professional forensic accountant, Responsibilities of accounting investigators and auditors. Fraud - Introduction, Types of fraud, Reasons of fraud, Fraud cycle, Bank Fraud, Corporate Fraud, Insurance Fraud, Cyber Frauds, Securities Fraud, Consumer Frauds, Traits & behaviors of fraudsters, Targets of fraudsters, case studies.

**Unit II:** ( No.of Teaching Hours: 12)

**Fraud Detection Techniques:** Fraud detection techniques, Effective information gathering methods, Fraud risk factors, Professional analytical procedures and techniques. Financial statement fraud - Meaning, Introduction, revenue recognition detection, ratio analysis, horizontal analysis, vertical analysis, cash flow analysis, case studies.

**Unit III:** ( No.of Teaching Hours: 12)

**Fraud Risk Assessment:** Profiling Fraudsters, Organizational profiling methods, Risk analysis & assessment, variety of risk assessment factors, best practices. Fraud risk prevention - meaning, importance, combatting actual instances of fraud, case studies.

**Unit IV:** ( No.of Teaching Hours: 12)

**Forensic Audit:** Meaning and Significance - Meaning of Audit - Audit: An Adhering Significance - Stages of Audit - Meaning of Forensic Audit - Significance of Forensic Audit - Key Benefits of Forensic Audit - Need and Objectives: Forensic Audit - Fraud and Forensic Audit: An Introspect - Forensic Audit vis-d-vis Audit.

**Unit V:** ( No.of Teaching Hours: 12)

**Audit and Investigations:** Tools for handling Forensic Audit - Forensic Audit Thinking (Thinking Forensically) - Forensic Audit Procedures - Appropriate Use of Technology - Investigation Mechanism - Types of Investigations - Methods of Investigations: Computer Assisted Auditing Techniques (CAATs) and tools (CAATT) Generalized Audit Software (GAS), Common Software Tools (CST). Finding Facts and Conducting Investigations - Red Flags - Green Flags.

**Suggested Reading:**

1. Ibrahim Kabir (2016), Forensic Audit, Forensic Tools and Techniques for Internal Auditors.
2. Pickett K H (2010), The Internal Auditing Handbook, 3rd Edition, John Wiley and Sons, Inc.
3. Shah Bhavesh (2014), Basics about Forensic Accounting and Auditing, The LinkedIn.
4. Study on Forensic Accounting and Fraud Prevention, ICAI, NEW Delhi.
5. George A. Manning (2010), Financial Investigation and Forensic Accounting, 3rd Edition, CRC Press.
6. Gupta and Gupta (2015), Corporates Frauds in India - Perceptions and Emerging Issues, Journal of Financial Crime, 22(1): 79 -103.

7. ICSI Study Material on Forensic Audit.

**References:**

1. Forensic Accounting and Fraud Examination by William Hopwood, Jay Leiner and George Young, McGraw-Hill Companies, Inc. (2011).
2. Forensic Accounting for Dummies, Frimette Kass-Shraibman and Vijay Sampath, Wiley Publishers 5. A Guide to Forensic Accounting Investigation, Thomas Golden, Steven Skalak and Mona Clayton, Wiley Publishers.
3. Forensic Accounting and Fraud Examination, Mary-Jo Kranacher, Richard Riley and Joseph Wells, Wiley Publishers.
4. Bologana and Robert (2013), Fraud Auditing and Forensic Accounting: New Tools and techniques, 2nd Edition.
5. Ganguly Jagdish (2015), Lecture Notes on Forensic Accounting Investigations, Acc 551 at SUNY Albany.
6. Silverstone and Pedneault (2013), Forensic Accounting and Fraud Investigation for Non-Experts, 3rd Edition, ISBN-13: 978-0470879597.

### **III-ACCOUNTING AND AUDITING**

#### **MCO 324: FINANCIAL REPORTING AND ANALYSIS**

<b>Course Code: MCO 324</b> <b>Core/ Elective: Elective</b> <b>No. of Credits: 4 (60 Hours)</b>	<b>Course Title</b> <b>FINANCIAL REPORTING AND ANALYSIS</b>
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**Course Objectives:**

The purpose of this course is:

- To enable the student to understand the structure, contents, compliance and recent developments in corporate reporting.
- To make the student understand the basic aspects of firm's financial statements and to develop them. Measure their performance and to establish basis for making reasonable valuation estimates.

**Learning Outcomes:**

Upon completion of this course, the students should be able to:

- Apply fundamental ethical and professional principles to ethical dilemmas and discuss the consequences of unethical behavior.
- Evaluate the appropriateness of the financial reporting framework and critically discuss changes in accounting regulations.
- Understand the differences in reporting of limited companies, Banks, NBF and financial market intermediaries.
- Analyze and measure the Sustainable Reporting of the firms.
- Explore the basic aspects of XBRL and its impact on Financial Reporting.
- Explain the relationship between strategic business analysis, accounting analysis and financial analysis; Assess managerial strategic motives in reporting financial information and ways to adjust for such motives.
- Identify and utilize value-relevant information contained within financial statements; Project and forecast firm future performance.

**Course Outline:**

**Unit I:** ( No.of Teaching Hours: 12)

Preparation and Presentation of Financial Statements of Companies in Compliance with Regulatory Requirements: Preparation and presentation of financial statements for single companies, not for profit and public sector entities, Criteria for information appearing in a published income statement and balance sheet, Income statement, Balance sheet, Statement of changes in equity, Reporting comprehensive income, Segmental reporting, Accounting policies, Fair view treatment, Chairman's statement and directors' report, Management Discussion and Analysis, Notes to the accounts, Cash flow statements, Preparation of published accounts complying with accounting standards. Fundamental Ethical and Professional Principles: Professional behavior and compliance with accounting standards, Ethical requirements of corporate reporting and the consequences of unethical behavior.

**Unit II:** ( No.of Teaching Hours: 12)

Trends in Financial Reporting: Integrated reporting, Principles, Integrated reporting by listed companies; SEB/ regulations (LODR) (Listing obligations and Disclosure requirements) sustainability reporting – concept, forms, benefits, Global reporting initiative (GRI). Triple bottom line reporting (TBL) – concept, benefits, implementation, forms, users, financial reporting vis-à-vis Triple bottom line reporting, Challenges. Corporate Social Responsibility-Meaning, importance, requirements and users of CSR Report, benefits, reading of CSR Report, Evaluation of CSR reports, innovation in CSR Reporting (Case Studies). CSR reporting in

Indian context, CSR guidelines issued by ICAI, Value Added Statement, Human Resource Reporting (Case Studies), corporate environment accounting and audit, Accounting for carbon credit. Extensible Business Reporting Language (XBRL): Introduction to XBRL, Need for XBRL Adoption, Technical terms used in XBRL, Regulatory framework of XBRL in India, Benefits and Myths of XBRL, Role of preparers of Financial Statements.

**Unit III:** ( No.of Teaching Hours: 12)

Financial Reporting for Financial Institutions: Financial reporting for financial institutions, Qualities of Financial Reporting in Banking, RBI Guideline of Financial Reporting, RBI Prudential Norms. Financial Reporting by mutual funds, non-banking finance companies, Merchant Bankers, Stock, and commodity market intermediaries.

**Unit IV:** ( No.of Teaching Hours: 12)

Financial Analysis: Finance and accounting – meaning –Types of companies – elements of financial statement analysis – on the basis of materials used – on the basis of modus operandi – General Comparison between financial and non-financial listed companies' performance through annual report as a bench marking against competitor and industry. Ratio Analysis: Meaning, Use and Significance of Ratio Analysis – Limitations of Ratio Analysis- Classification of Ratio Analysis – Computation of Liquidity, Activity, Solvency and Profitability Ratios – Du-Pont Control Chart Credit and Equity Risk Analysis: Meaning, Purpose of Credit Risk Analysis, Drivers that Quantify Credit Risk, Types of credit Risk; concept of credit rating, models for prediction of Bond rating and Bond risk premium. Types of equity risk, Techniques and process of equity risk analysis using financial information. Distress Analysis: Meaning of financial distress and corporate failure; causes and symptoms of failure; models for prediction of corporate failure.

**Unit V:** ( No.of Teaching Hours: 12)

Valuation of Firm & Forecasting Analysis: Cash based and Earnings based, Valuation models, growth and sustainability of earnings. Simple forecasting and simple Valuation, full information forecasting and Valuation, Business strategy analysis. Financial Measures of Performance: Introduction – Return on Investment (ROI): Concept – Uses and Limitations – Value Added Statement - Market Value Added (MVA), Economic Value Added (EVA): Concept and Significance of EVA, Measurement of EVA, and Shareholder Value Added. Balanced Score Card (BSC): Introduction, drawback of traditional financial measures, attributes to good performance measurement system, concept of balanced score card, perspectives of BSC and implementation of balanced score card, case studies on BSC. Note: Financial statement

analysis including the ‘Ratio analysis’ and ‘Cash flow Analysis’ shall be explained as a case study using Financial Statements of some company.

#### **Suggested Reading:**

1. Agarwal, Sanjay K. Corporate Social Responsibility in India. SAGE Response.
2. Banka, Anand. Comprehensive Guide to IND AS Implementation.
3. Bernstein, Leopold A. and Johan J, Wild. Analysis of Financial Statements. Tata McGraw Hill, New Delhi.
4. Garg, Kamal. Corporate Social Responsibility. Bharath Publication.
5. Garg, Kamal. IFRS Concepts and Applications. Bharath Law House Private Limited.
6. Ghosh, T. P. IFRS for Finance Executives. Taxman Allied Services Private Limited.

#### **References:**

1. Gosain Sariha, and Gosain, Rajesh. Practical Approach to IND AS Implementation, Illustrations, Summary & Comparisons.
2. Helfert, Erich A. Techniques of Financial Analysis. Tata McGraw Hill.
3. Kirk, Robert J. IFRS: A Quick Reference Guide. Elsevier Ltd.
4. Kumar, Praveen. Consolidation under IND AS- IFRS Converged Standard.
5. Khan M. Y. and Jain, P.K. Advanced Financial Management. Tata McGraw Hill, New Delhi.
6. Pandey, I. M. Advanced Financial Management. Vikas Publishing home Pvt Ltd, New Delhi.
7. Penman, Stephen H. Financial Statement Analysis. McGraw Hill, International Edition, New York.
8. Saini, A. L. IFRS for India, Snow White Publications.
9. Tripathy, Shibarama. Roadmap to IFRS and Indian Accounting Standards.
10. Vause, Bob. Analysing Companies. The Economist, Profile Books Ltd, London.
11. Vijay Kumar, M. P. First lesson to International Financial Reporting Standards Beginners Guide. Prime Knowledge Services.
12. Wild, Subramanyam and Halsey. Financial Statement Analysis. Tata McGraw Hill.

#### **MCO 325: FORENSIC ACCOUNTING AND AUDIT**

<b>Course Code: MCO 325</b> <b>Core/ Elective: Elective</b> <b>No. of Credits: 4 (60 Hours)</b>	<b>Course Title</b> <b>FORENSIC ACCOUNTING AND AUDIT</b>
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## **Course Objectives:**

The purpose of this course is:

- To identify business risks, risk of fraud, fraudulent transactions & indicators signifying different types of fraud.
- To know the various fraud detection techniques.
- To understand the tools for handling Forensic Audit.

## **Learning Outcomes:**

Upon completion of this course, the students should be able to:

- Identify, analyze and interpret indicators of financially fraudulent activity.
- Explain investigative processes, the nature and range of investigative techniques.
- Identify situations for their application.

## **Course Outline:**

### **Unit I:** ( No.of Teaching Hours: 12)

**Forensic Accounting:** Forensic Accounting: Meaning, Concept, Role of the professional forensic accountant, Requirements of professional forensic accountant, Responsibilities of accounting investigators and auditors. Fraud - Introduction, Types of fraud, Reasons of fraud, Fraud cycle, Bank Fraud, Corporate Fraud, Insurance Fraud, Cyber Frauds, Securities Fraud, Consumer Frauds, Traits & behaviors of fraudsters, Targets of fraudsters, case studies.

### **Unit II:** ( No.of Teaching Hours: 12)

**Fraud Detection Techniques:** Fraud detection techniques, Effective information gathering methods, Fraud risk factors, Professional analytical procedures and techniques. Financial statement fraud - Meaning, Introduction, revenue recognition detection, ratio analysis, horizontal analysis, vertical analysis, cash flow analysis, case studies.

### **Unit III:** ( No.of Teaching Hours: 12)

**Fraud Risk Assessment:** Profiling Fraudsters, Organizational profiling methods, Risk analysis & assessment, variety of risk assessment factors, best practices. Fraud risk prevention - meaning, importance, combatting actual instances of fraud, case studies.

### **Unit IV:** ( No.of Teaching Hours: 12)

**Forensic Audit:** Meaning and Significance - Meaning of Audit - Audit: An Adhering Significance - Stages of Audit - Meaning of Forensic Audit - Significance of Forensic Audit - Key Benefits of Forensic Audit - Need and Objectives: Forensic Audit - Fraud and Forensic Audit: An Introspect - Forensic Audit vis-d-vis Audit.

## **Unit V: ( No.of Teaching Hours: 12)**

**Audit and Investigations:** Tools for handling Forensic Audit - Forensic Audit Thinking (Thinking Forensically) - Forensic Audit Procedures - Appropriate Use of Technology - Investigation Mechanism - Types of Investigations - Methods of Investigations: Computer Assisted Auditing Techniques (CAATs) and tools (CAATT) Generalized Audit Software (GAS), Common Software Tools (CST). Finding Facts and Conducting Investigations - Red Flags - Green Flags.

### **Suggested Reading:**

1. Ibrahim Kabir (2016), Forensic Audit, Forensic Tools and Techniques for Internal Auditors.
2. Pickett K H (2010), The Internal Auditing Handbook, 3rd Edition, John Wiley and Sons, Inc.
3. Shah Bhavesh (2014), Basics about Forensic Accounting and Auditing, The LinkedIn.
4. Study on Forensic Accounting and Fraud Prevention, ICAI, NEW Delhi.
5. George A. Manning (2010), Financial Investigation and Forensic Accounting, 3rd Edition, CRC Press.
6. Gupta and Gupta (2015), Corporates Frauds in India - Perceptions and Emerging Issues, Journal of Financial Crime, 22(1): 79 -103.
7. ICSI Study Material on Forensic Audit.

### **References:**

1. Forensic Accounting and Fraud Examination by William Hopwood, Jay Leiner and George Young, McGraw-Hill Companies, Inc. (2011).
2. Forensic Accounting for Dummies, Frimette Kass-Shraibman and Vijay Sampath, Wiley Publishers 5. A Guide to Forensic Accounting Investigation, Thomas Golden, Steven Skalak and Mona Clayton, Wiley Publishers.
3. Forensic Accounting and Fraud Examination, Mary-Jo Kranacher, Richard Riley and Joseph Wells, Wiley Publishers.
4. Bologana and Robert (2013), Fraud Auditing and Forensic Accounting: New Tools and techniques, 2nd Edition.
5. Ganguly Jagdish (2015), Lecture Notes on Forensic Accounting Investigations, Acc 551 at SUNY Albany.
6. Silverstone and Pedneault (2013), Forensic Accounting and Fraud Investigation for Non-Experts, 3rd Edition, ISBN-13: 978-0470879597.

## **MCO 326: COST MANAGEMENT**

<b>Course Code: MCO 326</b> <b>Core/ Elective: Elective</b> <b>No. of Credits: 4 (60 Hours)</b>	<b>Course Title</b> <b>COST MANAGEMENT</b>
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### **Course Objectives:**

The purpose of this course is:

- To provide an in-depth knowledge about cost control and cost reduction techniques.
- To acquire knowledge and understanding of the concepts, techniques and practices of cost management and to develop skills for decision making.

### **Learning Outcomes:**

Upon the completion of this course, the students should be able to:

- Understand the internal environment of business and formulate the strategies relating to cost.
- Demonstrate the application of marginal costing, budgetary control techniques, etc. with numerical problems.

### **Course Outline:**

#### **Unit I:** ( No.of Teaching Hours: 12)

**Cost Control, Cost Reduction and Cost Management:** Cost Control: Concept, Features, techniques, characteristics of a good cost control system. Cost Reduction: Concept, Features, Techniques, essential requirements for the successful implementation of cost reduction program. Cost Management: Concept, Objectives, types, techniques.

#### **Unit II:** ( No.of Teaching Hours: 12)

**Standard Costing and Profit Planning:** Variance Analysis - Investigation of Variances, Planning and Operating Variances, Controllable/ Non-controllable Variances, Relevant Cost Approach to Variance Analysis; Variance analysis under marginal costing and absorption costing; Activity Ratios; Application of budgetary control and Standard Costing in Profit planning, Standard Costing Vs Budgetary Control, Reconciliation of Actual Profit with Standard Profit and /or Budgeted Profit.

### **Unit III: ( No.of Teaching Hours: 12)**

**Decision Making Techniques:** Marginal Costing- Differential costing-CVP Analysis – Profit Volume Graphs – Contribution Approach, Decisions involving alternative choices – Optimum utilization of resources – Make or Buy –Evaluation of Orders – Multiple scarce resource problems- Product sales pricing, etc., Pricing Decisions and Strategies – New Product Pricing, Use of Cost in Pricing, Sensitivity Analysis in Pricing Decisions; Monopoly Pricing vs. Competitive Pricing; Bottom Line Pricing, Costing of Service Sector – methods, pricing, performance measurement.

### **Unit IV: ( No.of Teaching Hours: 12)**

**Transfer Pricing and Relevant Cost Analysis:** Objectives, Methods (Cost Based, Market Price Based, Negotiated Pricing), Advantages and Disadvantages, Criteria for setting Transfer Prices, Transfer Price in different situations, Situations causing Conflicts and resolving the Conflicts; Relevant Cost Analysis: Relevant Cost, Irrelevant Costs - Sunk or Historical Cost, Committed Cost, Absorbed Cost, Situations where Fixed Costs become relevant for decision – making and its related implications.

### **Unit V: ( No.of Teaching Hours: 12)**

**Developments in Cost Management:** Target costing; Kaizen Costing; Value Analysis and Value Engineering; Throughput Costing; Business Process Re-engineering; Back-flush Accounting; Lean Accounting; Farm Costing: Concepts, elements, requirements for keeping a complete set of Farm cost Accounts, role of costing in managing a farm business.

### **Suggested Reading:**

1. Ravi. M. Kishore, Cost Management, Taxman, Allied Services (p) Ltd.,
2. Lal Jawahar, Srivastava Seema. Cost Accounting, 5th Edition, Tata McGraw-Hill, Delhi
3. S.K.R. Paul, Management Accounting, New Central Book Agency Private Ltd., Calcutta.
4. Horngren T. Charles, Datar M. Srikant, and Rajan V. Madhav. Cost Accounting: A Managerial Emphasis, 15th Edition, Prentice Hall publishers, Delhi
5. Roger Cowe, Hand Book of Management Accounting, A Grower Handbook.
6. S. Mukherjee & A.P. Roychowdhury, Advanced Cost and Management Accountancy, New Central Book Agency, Calcutta

## References:

1. Brown & Haward, Mac Donald, Evans, Principles of Management Accountancy, London.
2. John K. Shank, Cases in Cost Management: A Strategic Emphasis, South-Western Publishing, Thomson Learning.
3. Arora M.N. Principles and Practices of Cost Accounting. Vikas Publishing House, New Delhi
4. Colin, Drury. Management and Cost Accounting. Cengage Learning India Pvt. Ltd, New Delhi.
5. Horngren, Foster and Datar, Cost Accounting - Managerial Emphasis. Prentice Hall of India Pvt. Ltd, New Delhi.
6. Jain, S. P. Narang, K. L. Simmi Agrawal. Advanced Cost and Management Accounting. Kalyani Publishers, New Delhi.
7. Prasad. N. K. Advanced Cost Accounting. Book syndicate Pvt. Ltd, Kolkata
8. Khan. M. Y. and Jain P.K. Advanced Cost Accounting. Tata McGraw Hill Publishing Co. Ltd. New Delhi.
9. Maheswari S. N. Cost and Management Accounting, Sultan Chand and Sons.

## MCO 327: AUDIT STANDARDS

<b>Course Code: MCO 327</b> <b>Core/ Elective: Elective</b> <b>No. of Credits: 4 (60 Hours)</b>	<b>Course Title</b> <b>AUDIT STANDARDS</b>
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### Course Objectives:

The purpose of this course is:

- To develop deeper understanding and create awareness and sensitivity of the students about the standards on Audit.
- To develop expertise among the students for compliance with the requirements of standards on audit.

### Learning Outcomes:

Upon completion of this course, the students should be able to:

- Understanding, awareness and sensitivity towards the standards on Audit.
- Ability to ensure compliance with the standards on audit.

- Competence and expertise in the area of effective audit.

### **Course Outline:**

#### **Unit I:** ( No.of Teaching Hours: 12)

**General Principles and Responsibilities:** SA 200 Overall Objectives of the Independent Auditor and the Conduct of an Audit in Accordance with Standards on Auditing; SA 210 Agreeing the Terms of Audit Engagements; SA 220 Quality Control for an Audit of Financial Statements; SA 230 Audit Documentation; SA 240 The Auditor's Responsibilities Relating to Fraud in an Audit of Financial Statements; SA 250 Consideration of Laws and Regulations in an Audit of Financial Statements; SA 260 (Revised) Communication with those Charged with Governance; SA 265 Communicating Deficiencies in Internal Control to those Charged with Governance and Management; SA 299 Responsibility of Joint Auditors; SA 300 Planning an Audit of Financial Statements; SA 315 Identifying and Assessing the Risks of Material Misstatement through Understanding the Entity and Its Environment; SA 320 Materiality in Planning and Performing an Audit; SA 330 The Auditor's Responses to Assessed Risks; SA 402 Audit Considerations Relating to an Entity Using a Service Organization; SA 450 Evaluation of Misstatements Identified during the Audit.

#### **Unit II:** ( No.of Teaching Hours: 12)

**Audit Evidence:** SA 500 Audit Evidence Estimates and Related Disclosures; SA 501 Audit Evidence - Specific Considerations for Selected Items; SA 505 External Confirmations; SA 510 Initial Audit Engagements Opening Balances; SA 520 Analytical Procedures; SA 530 Audit Sampling; SA 540 Auditing Accounting Estimates including Fair Value Accounting Estimates and Related Disclosures; SA 550 Related Parties; SA 560 Subsequent Events; SA 570 (Revised) Going Concern; 26. SA 580 Written Representations.

#### **Unit III:** ( No.of Teaching Hours: 12)

**Using Work of Others:** SA 600 Using the Work of Another Auditor; SA 610 (Revised) Using the Work of Internal Auditors Information in Documents Containing Audited Financial Statements; SA 620 Using the Work of an Auditor's Expert.

#### **Unit IV:** ( No.of Teaching Hours: 12)

**Reporting:** SA 700 Forming an Opinion and Reporting on Financial Statements; SA 705 Modifications to the Opinion in the Independent Auditor's Report; SA 706 Emphasis of Matter Paragraphs and Other Matter Paragraphs in the Independent Auditor's Report; SA 710 Comparative Information - Corresponding Figures and Comparative Financial Statements; 34.

720 The Auditor's Responsibility in Relation to Other Information in Documents Containing Audited Financial Statements.

**Unit V:** ( No.of Teaching Hours: 12)

**Audit in Specialized Areas:** SA 800 Special Considerations-Audits of Financial Statements Prepared in Accordance with Special Purpose Frameworks; SA 805 Special Considerations-Audits of Single Financial Statements and Specific Elements, Accounts or Items of a Financial Statement; SA 810 Engagements to Report on Summary Financial Statements.

**Suggested Reading:**

1. Collings, Steve. (2018). A Practical Guide to Accounting and Auditing Standards. Bloomsbury Professional.
2. MacLauchlan, Niall, Dun lea, Aidan. (1995). Auditing Standards: A Quick Reference Tree Press.

**Reference:**

1. Wilborn, Walter. (1993). Audit Standards: A Comparative Analysis. ASQ.

### **MCO 328: COST AND MANAGEMENT AUDIT**

<b>Course Code: MCO 328</b> <b>Core/ Elective: Elective</b> <b>No. of Credits: 4 (60 Hours)</b>	<b>Course Title</b> <b>COST AND MANAGEMENT AUDIT</b>
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**Course Objectives:**

The purpose of this course is:

- To equip the students with the knowledge of Cost Audit, its planning and execution as per cost accounting standards.
- To expose the students to the concept of Management Audit and different types of audits.

**Learning Outcomes:**

Upon completion of this course, the students should be able to:

- Understand the basics of Cost Accounting Rules.
- Analyze and estimate the different element of cost as per the Cost Accounting Standards.
- Understand the cost audit report as per new cost auditing rules.

- File the Cost Audit Report to the MCA as per XBRL Format.
- Demonstrate the understanding of Management Audit.
- Discuss different types of audits such as Energy audit, social audit, etc.
- Prepare Management Audit Report.

**Course Outline:**

**Unit I:** ( No.of Teaching Hours: 12)

**Cost Accounting Standards and GACAP:** Cost Accounting Standards (CAS 1 to CAS 24), Guidance Notes on Cost Accounting Standards, Generally Accepted Cost Accounting Principles (GACAP).

**Unit II:** ( No.of Teaching Hours: 12)

**Basics of Cost Audit:** Nature of Cost Audit, Origin of Cost Audit, Genesis of Cost Audit, Relevance of Cost Audit, Objectives of Cost Audit, Legal Framework of Maintenance of Cost Records and Cost Audit.

**Companies (Cost Records and Audit) Rules, 2014:** Short title and Commencement, Definitions, Application of Cost Records, Applicability for cost audit.

**Unit III:** ( No.of Teaching Hours: 12)

**Cost Auditor - Professional Ethics and Responsibilities:** Cost Auditor - Definition, Professional Ethics, Duty of a cost auditor to report fraud (Section 143 of the Companies Act 2013), Punishment for fraud (Section 447 of the Companies Act, 2013), Punishment for false Statement (Section 448 of the Companies Act, 2013).

**Unit IV:** ( No.of Teaching Hours: 12)

**Cost Auditing Standards and Reporting:** Cost Auditing Standard on Planning an Audit of Cost Statements - 101 Cost Auditing Standard on Cost Audit documentation; 102 Cost Auditing Standard overall objectives of the independent Cost Auditor and the Conduct of an Audit in Accordance with Cost Auditing Standards; 103 Cost Auditing Standard on Knowledge of Business, its Processes and the Business Environment; 104, Filing of cost audit report to MCA [in XBRL format (as per taxonomy)].

**Unit V:** ( No.of Teaching Hours: 12)

**Management Audit:** Meaning, Nature and Scope of management audit, Features of different types of management audit, their techniques and procedures, Energy Audit, Efficiency Audit,

Proprietary Audit and Systems Audit, Corporate Development Audit, Corporate Strategy Audit, Corporate Social Audit and safety, Management Audit Report (MAR).

**Suggested Reading:**

1. Agarwal, N.P. Cost Audit & Management Audit.
2. Banerjee, N. Laws on Cost Audit. International Law Book Centre, Kolkata.
3. Chowdhary, D. Datta. Cost Audit and Management Audit. Central Publication, Kolkata.
4. Institute of Cost Accountants of India. (A) Industry wise Cost Accounting Record Rules and Cost Audit Report Rules; (B) Guidelines on Cost Audit; (C) Cost Audit Reports Rules; (D) Cost Audit Social Objectives.

**References:**

1. Institute of Cost Accountants of India. Cost Audit Social Objectives.
2. Rajnath. Cost and Management Audit. Tata Mc Graw Hill.
3. Saxena, V.K. and Vashisth, C. D. Cost Audit and Management Audit. Sultan Chand and Sons Delhi.

**IV: MARKETING & SUPPLY CHAIN MANAGEMENT**

**MCO 329: MARKETING ANALYTICS**

<b>Course Code: MCO 329</b> <b>Core/ Elective: Elective</b> <b>No. of Credits: 4 (60 Hours)</b>	<b>Course Title</b> <b>MARKETING ANALYTICS</b>
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**Course Objectives:**

The purpose of this course is:

- To understand which marketing decisions are supported by analytics.
- To learn about exploratory data analysis, predictive analytics and prescriptive analytics.
- To understand hybrid segmentation and other tools used for clustering.
- To know the importance of perceptual mapping in positioning the product in consumer's mind.
- To understand the role of marketing analytics in designing new products in the present hyper-competitive markets.
- To know the appropriate usage of price skinning and penetration strategies.
- To enable the students to learn about the variables in marketing mix modeling.

- To understand the significance of AI and ML in marketing decisions.

### **Learning Outcomes:**

Upon completion of this course, the students should be able to:

- Apply exploratory, predictive, and prescriptive data analytical tools for marketing decision making.
- Evaluate hybrid segmentation and clustering tools to select right target market.
- Analyze the perceptual mapping by using two determinant variables and multi-determinant variables.
- Predict the market to design new products.
- Application of price skinning and penetration strategies based on the nature of the product and the marketing environment.
- Know the various digital analytics tools like: web-metrics, overall website traffic, conversion rate, exit rate, bounce rate, click-through rate, page-views, unique page views, sessions, time on site, and unique visitors.
- Understand the key application of AI and ML in marketing.

### **Course Outline:**

#### **Unit I:** ( No.of Teaching Hours: 12)

**Introduction:** Marketing Analytics-Data for Marketing Analytics-What are Business Intelligence, Analytics and Data Science? – Exploratory data analysis- Descriptive Analysis- Predictive Analysis-Prescriptive Analysis-Benefits of customer analytics.

#### **Unit II:** ( No.of Teaching Hours: 12)

#### **Segmentation and Positioning Analytics:**

**Segmentation Analytics:** Data collection in segmentation, customer segmentation process, data analysis for customer segmentation. Cluster Analysis: Application of cluster analysis, examples of cluster analysis, data used for clustering, clustering algorithms.

**Positioning:** Introduction-Perceptual mapping: using two-determinant attributes, using multiple product attributes, Joint perceptual maps, constructing a perceptual map- White spaces- Umbrella Brands-Multidimensional scaling.

**Unit III:** ( No.of Teaching Hours: 12)

**Marketing Mix Analytics:**

**Product Analytics:** Introduction- Analyzing digital products-Analyzing non-digital products: Utility & choice, application of choice models, conjoint analysis, product attributes and attribute levels, product levels, steps in performing conjoint analysis, market forecasting, factors that impact new product adoption, applying diffusion model in marketing.

**Pricing:** Introduction- Goals of pricing-Bundling: Types of bundling, Analyzing bundles as promotion. Skimming Pricing: Illustration of price skimming, Appropriate usage of skimming, analytics with price skimming.

**Promotions:** Measuring promotional lifts-Types of promotions-Discounting: Types of discounting.

**Unit IV:** ( No.of Teaching Hours: 12)

**Marketing Mix:** Market Mix Modeling-Variables in marketing mix modeling: Base variables, Incremental variables and other variables. Techniques of marketing mix modeling: Regression analysis, Non-linear optimization.

**Unit V:** ( No.of Teaching Hours: 12)

**Digital Analytics, Artificial Intelligence and Machine Learning:**

**Digital Analytics:** Introduction-Web Metrics: Overall website traffic, conversion rate, exit rate, Bounce rate, Click-through rate, Page-views, Unique page views, Sessions, Time on Site, Unique visitors.

**Artificial Intelligence and Machine Learning:** Introduction-Importance of AI in marketing- Key applications of AI in Marketing: Personalization of online experience, Chatbots, AI Powered Dynamic Emailing. Common Technologies: Concepts of AI, ML and DL.

**Suggested Reading:**

1. Seema Gupta, Avadhoot Jathar. Marketing Analytics, Wiley Publishers, October 2021.

**Reference:**

1. Wayne L. Winston, Marketing Analytics: Data-Driven Techniques with Microsoft Excel, Wiley Publishers, January 2014.

## **MCO 330: SERVICES MARKETING**

<b>Course Code: MCO 330</b> <b>Core/ Elective: Elective</b> <b>No. of Credits: 4 (60 Hours)</b>	<b>Course Title</b> <b>SERVICES MARKETING</b>
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### **Course Objectives:**

The purpose of this course is:

- To learn about the components, basis of classification and characteristics of services.
- To understand the services marketing mix with global best practices.
- To familiarize with technological revolutions currently happening in the financial, insurance, hospitality, travel and tourism, educational, software and other professional services.
- To study best management practices and APQC Bench mark study.
- To understand demand, supply and promotion strategies of global service providers.

### **Learning Outcomes:**

Upon the completion of this course, the students should be able to:

- Understand the concept and strategies of services marketing in the current scenario.
- Discuss the application and relevance of the services marketing strategies Industry to Industry.
- Examine the characteristics of the services industry.
- Analyze the role and relevance of Quality in Services.
- Acquire knowledge on the insights of the internationalization of services marketing.

### **Course Outline:**

#### **Unit I: ( No.of Teaching Hours: 12)**

**The Fundamental Concepts in Services Marketing:** Definition- Components of services- Characteristics- Classification- Scope of Services-Customer Expectation-Goods-Services continuum-Service delivery as a system and process-Service facility design and layout-Service Package-Building service aspirations-FMCS-Tracking customer behavior- Managing Demand- Pattern and determinants of demand-Strategies for managing demand-Managing Capacity- Capacity planning.

**Unit II:** ( No.of Teaching Hours: 12)

**Strategic Services Marketing:** Building strategic services marketing-Focus strategies- Identifying and selecting service target segments-Positioning the service-Creating and maintain value relationships-Market leadership strategies- Service based components of quality- Servqual model of service quality-Gaps in the service quality- Strategies for closing the gap- Communication strategies-Customer satisfaction measurement techniques-MPQ (Market Perceived Quality)-ROQ(Return on Quality)- Strategy for improvement.

**Unit III:** ( No.of Teaching Hours: 12)

**Service Marketing Mix:** Product Decisions-Complete service package-Product line and brands-technological revolutions-new service development-Hierarchy of new service categories-Pricing strategies and Techniques-Winning strategies through pricing- Service promotion tools and techniques- Advertising-Personal Selling-Public relations- Sales promotion-Integrated services mix-Distribution Methods-Franchising-Agency-People- Process-Physical Evidence.

**Unit IV:** ( No.of Teaching Hours: 12)

**Service Marketing Practices:** Marketing and technological revolutions currently happening in the: 1. Financial and insurance services, 2. Hospitality, Travel and Tourism Products, 3. Educational, software and other Professional Services, 4. Health Care, Cellular and Entertainment Services.

**Unit V:** ( No.of Teaching Hours: 12)

**Internationalization of Services:** Liberalization of services-Off shoring-ITES (Information Technology Enabled Services)-Industry structure- Business Models-Market share and Structure-New Perspective- Interactive Service-Partnership- Best Practice in New customer Service: APQC (The American Productivity and Quality Center) Bench mark study.

**Suggested Reading:**

1. Dr. S.Shajahan, “Services Marketing”, Himalaya Publishing House.
2. Zeithaml Valorie A. and Bitner Mary, “Services Marketing”, TMH.
3. Rampal M.K. and Gupta S.L, “Service Marketing, Concepts, application and cases”, Galgotia Publishing Company, New Delhi.

## References:

1. Woodruffe Helen, "Services Marketing", Mac Millan, India.
2. Roland T. Rust, Anthony J. Zoharik and Timothy L Keiningham, "Service Marketing", Addison Wesely.
3. Payne, "The Essence of Services Marketing", PHI.

## MCO 331: INTERNATIONAL MARKETING

<b>Course Code: MCO 331</b> <b>Core/ Elective: Elective</b> <b>No. of Credits: 4 (60 Hours)</b>	<b>Course Title</b> <b>INTERNATIONAL MARKETING</b>
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### Course Objectives:

The purpose of this course is:

- To understand the trends in the international trade.
- To acquire knowledge on the stages of the internationalization process.
- To know the scope of Indian products in international markets.
- To understand the factors influencing the business decisions in the international marketing environment.
- To study the international markets selection process and entry strategies.
- To know the significance of learning the international marketing mix in designing the new products and services.
- To enable the students to know the concepts of export procedures, documentation and export financing.

### Learning Outcomes:

Upon the completion of this course, the students should be able to:

- Evaluate the future of international marketing and its perspectives.
- Analyze the international marketing environment and its impact on marketing decisions.
- Evaluate and select the right entry strategy for international markets.
- Design the marketing mix elements suitable to the international markets.

- Understand the concepts of export procedures, documentation and export financing.

### **Course Outline:**

#### **Unit I:** ( No.of Teaching Hours: 12)

**An Introduction to International Marketing:** Trends in international trade -Global Sourcing and production sharing-growing economic power of developing countries-reasons for/ motives of international marketing-international orientation-Internationalization stages-international marketing decisions -scope of marketing Indian products in international markets-driving and restraining forces-participants in international marketing-future of international marketing.

#### **Unit II:** ( No.of Teaching Hours: 12)

**International Marketing Environment:** Economic environment-social environment-political and govt environment-demographic environment-technological environment-political and government environment-technological environment-international trading environment-trade barriers-no-tariff barriers-non-tariff barriers-commodity agreements-cartels-trading blocks and growing intra-regional trade, the EU,SAARC,-Free trade agreement-WTO and trade liberalization-Uruguay Round -UNCTAD-legal environment of business.

#### **Unit III:** ( No.of Teaching Hours: 12)

**International Markets Selection and Entry Strategies:** markets selection process-determinants of market selection-market profiling-market segment selection- entry strategies: Licensing and Franchising- exporting-contract manufacturing-term key contracts-fully owned manufacturing facilities-assembly operations-joint ventures-third country location-mergers and acquisitions-strategic alliances-counter trade.

#### **Unit IV:** ( No.of Teaching Hours: 12)

**International Marketing Mix Decisions:** Products decisions -product mix -product life cycle-new product development-branding-packaging and labeling-globalization vs localization. Pricing decisions- pricing objectives-factors affecting pricing-pricing methods-transfer pricing-dumping-steps in pricing-export price structure-distribution: international channel system-direct exports-indirect exports-types of intermediaries-marketing environment and distribution strategies-international logistics. Promotion: major decisions in international marketing communications-communication mix- role of export promotion organizations-trade fares and exhibitions-problems in international marketing communication.

### **Unit V: ( No.of Teaching Hours: 12)**

**Export Procedures, Documentation and Export Financing:** Inquiry and offer-confirmation of offer-export license-finance-shipping space-packing and marking-quality control and pre-shipment inspection-excise clearance-customs formalities-exchange control formalities-insurance-shipping the goods-negotiation of document- standardized and aligned pre-shipment documents-documents related to goods-documents related to shipment-payment terms; institutional finance for export-EXIM bank.

#### **Suggested Reading:**

1. Frances cherrunilam, Himalaya publishing house.
2. Pervez Ghauri, Philip Cateora, International Marketing, Second Edition, MC Graw Hill (2006)
3. Kristiaan Helsen, John Wiley, International Marketing, Sixth-edition, Wiley Publishers.

#### **References:**

1. Rakesh Mohan Joshi, International Marketing, Oxford University Press (USA).
2. Philip R.Cateora, Mary C. Gilly and Jofn L. Graham, International Marketing, MC Graw Hill India, 2014.

### **MCO 332: TRADE LOGISTICS AND SUPPLY CHAIN MANAGEMENT**

<b>Course Code: MCO 332</b> <b>Core/ Elective: Elective</b> <b>No. of Credits: 4 (60 Hours)</b>	<b>Course Title</b> <b>TRADE LOGISTICS AND SUPPLY CHAIN MANAGEMENT</b>
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#### **Course Objectives:**

The purpose of this course is:

- To understand the strategic role of logistics management and the important modes of logistics operations.
- To know the importance and dynamics of a firm's physical distribution functions and management of its supply chain.

#### **Learning Outcomes:**

Upon completion of this course, the students should be able to:

- Analyze, structure and discuss situations to identify problems in the field of LSCM and evaluate their complexity.

- Build and manage a competitive supply chain using strategies, models, techniques and information technology.
- Perceive the problems involved in warehousing, packing and material handling both at national and international level.

### **Course Outline:**

#### **Unit I:** ( No.of Teaching Hours: 12)

**Overview of logistics:** conceptual framework of logistics and integration-evolution of the logistics concept, logistical mission, and strategic issues-Logistics in India- Growing importance of logistics management, logistical competitive advantage- Strategic logistics in planning process -components of logistics management- functions of logistics management.

#### **Unit II:** ( No.of Teaching Hours: 12)

**Supply Chain Management: Introduction** -Value chain- Functions and contributions, supply chain effectiveness and Indian infrastructure- Framework for supply chain solution outsourcing and 3PLs- Fourth party logistics (4PLs) supply chain relationships, conflict resolution strategies for harmonious relationships.

#### **Unit III:** ( No.of Teaching Hours: 12)

**Elements of Logistics and Supply Chain Management:** Introduction, Positioning of information in logistics and supply chain management- logistics information system, operational logistical information system- emerging technologies in logistics and supply chain management, Growth of logistics and supply chain management in national and international scenarios.

#### **Unit IV:** ( No.of Teaching Hours: 12)

**Warehousing, Packaging and Material Handling and Distribution Centers:** Introduction concepts of warehousing, types of warehouse- functions of warehousing, strategic warehousing warehouse operations, ownership arrangements, warehouse decisions, warehouse management system, packaging perspectives, packaging for material handling, Efficiency, materials handling supply chain logistics design, global strategic positioning global SC Integration ,SC security, International sourcing ,distribution control and evaluation.

#### **Unit V:** ( No.of Teaching Hours: 12)

**Supply Chain Logistics Administration:** Relationship development management relationship management, customer relationship management Focus, internal supply chain management

focus, supplier relationship management focus, operational performance, financial performance, social performance

#### **Suggested Reading:**

1. Janat Shah, Supply Chain Management: Text and Cases, Pearson
2. Peter Meindl Sunil Chopra D.V. Kalra, Supply Chain Management, Pearson
3. Bowersox, Logistical Management, Mc-Graw Hill, 2000
4. Sahay B S, Supply Chain Management for Global Competitiveness, Macmillan India Ltd., New Delhi.
5. Raguram G, Rangaraj N, Logistics and Supply Chain Management Cases and Concepts, Macmillan India Ltd., New Delhi, 1999.

#### **References:**

1. Coyle, Bradi & Longby, The Management of Business Logistics, 3rd Ed., West Publishing Co.
2. Christopher Martin, Logistics, and supply chain management, Pearson Education.
3. Bowersox, supply chain Logistics management, McGraw Hill.
4. Douglas M. Lambert, James S. Stock and Lisa M. Ellram (1998) Fundamentals of Logistics management The McGraw Hill Companies, New York.
5. Gourdin, Kent N., Global Logistics Management (2001), Blackwell Publishers Ltd. Oxford.
6. Martin Christopher, Logistics, and supply chain management (2000), Financial Times Management, Pitman Publishing London.
7. Kapoor Satish K., and Kansal Purva, Basics of Distribution Management: A Logistical Approach, Prentice HALL of India.
8. D.K. agarwal, Distribution and Logistics Management: A strategic Marketing Approach, Macmillan Publishers India 2007.
9. Alan Ruston, Phil Crouchers, Peter Baker, The Handbook of Logistics and Distribution Management, Kogan Page India New Delhi.

#### **MCO 333: GLOBAL SUPPLY MANAGEMENT AND INTERNATIONAL LOGISTICS**

<b>Course Code: MCO 333</b> <b>Core/ Elective: Elective</b> <b>No. of Credits: 4 (60 Hours)</b>	<b>Course Title</b> <b>GLOBAL SUPPLY MANAGEMENT AND</b> <b>INTERNATIONAL LOGISTICS</b>
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## **Course Objectives:**

The purpose of this course is:

- To understand the significance of the supply chain and logistics management in the domestic and the global scenario.
- To know the global marketing environment and entry strategies.
- To get knowledge on export sales contract and its components.
- To understand the role of global security supply chain management and its significance in the global trade.
- To create knowledge on the various specialized software's in the global supply chain process.
- To understand the global trade scene in EU, ASIA and North America.

## **Learning Outcomes:**

Upon the completion of this course, students should be able to:

- Understand the differences between the domestic and global supply chain and logistics management practices.
- Analyze global marketing environment and its impact on the supply chain and logistics management decisions.
- Evaluate global markets to select the suitable global entry strategies.
- Analyze export sales contract and its components to enter into the global markets.
- Evaluate the role of global security supply chain management and its significance in the global trade.
- Understand the significance of the specialized software's in the global supply chain process.
- Evaluate the global trade scene on supply chain and logistics decisions in EU, ASIA and North America.

## **Course Outline:**

### **Unit I: ( No.of Teaching Hours: 12)**

**Introduction:** Role of the supply chain, Managing the supply pipeline for global trade flows, The Global logistics operator, Comparison between Domestics and International Logistics, Factors driving Global supply chain management, Customs and Global supply chain management, Management of the inventory in the supply chain including vendor management, Factors contributing to the development of logistics, Asset management in the supply chain, Lean supply chain management.

## **Unit II: ( No.of Teaching Hours: 12)**

**Export Sales Contract:** Introduction, Marketing environment, Market entry strategy, constituents of the export sales contract, evolution and revolution of logistics & supply chain management, Modern logistics concepts, Logistics department, Contract of Affreightment: Terms of delivery-Incoterms 2000, Factors determining choice of Incoterms 2000. **Trade Finance:** Introduction, Currency, Credit terms. Market development strategy with global logistics focus.

## **Unit III: ( No.of Teaching Hours: 12)**

**Constituents of the International Purchasing:** International purchasing system constituents, Negotiating the contract, Financing global supply chains.

**Selecting the International Logistics Operator:** Criteria of selecting the third-party logistics operator, the key factors in the development of a successful T-P-L, Contract logistics.

**International Transport:** Trade-offs inherent in international logistics-Multi-Modalism, Key factors in a transport mode trade-off.

## **Unit IV: ( No.of Teaching Hours: 12)**

**Operations Management:** Supply chain cycle time management reduction, Logistics results evaluation strategy, Demand-driven supply network.

**Security Global Supply Chain:** ISPS code, CSI and C-TPAT, Radio Frequency Identification (RFID).

## **Unit V: ( No.of Teaching Hours: 12)**

**Specialized Software in the Supply Chain Process:** Need for specialized systems, Functions & Objectives of a specialized international trade system.

**Global Trade Scene:** Introduction, European Union, ASIA, North America-Logistics & Supply chain strategic environment.

### **Suggested Reading:**

1. Alan. E. Branch, “Global Supply Chain Management & International Logistics”, Taylor & Francis.
2. Douglas Long, International Logistics: Global Supply Chain Management, Springer New York NY, August 2003.

### **References:**

1. John.T. Mentzer, Maththew B. Myers, Theodore P. Stank, “Global Supply Chain Management”, SAGE Publications.

2. John Mangam, Chandra, Augustina Calatayud, Global Logistics & Supply Chain Management, Fourth-edition, Wiley Publishers.

## **V: BANKING & INSURANCE**

### **MCO 334: DIGITAL BANKING**

<b>Course Code: MCO 334</b> <b>Core/ Elective: Elective</b> <b>No. of Credits: 4 (60 Hours)</b>	Course Title <b>DIGITAL BANKING</b>
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#### **Course Objectives:**

The purpose of this course is:

- To acquaint students with knowledge of Digital Banking Products and Digital Payment System.
- To enable the students to have depth knowledge in Mobile Banking, Internet Banking, ATM, and cash deposit system.

#### **Learning Outcomes:**

Upon the completion of this course, the students should be able to:

- Explain the need for digital banking products and the usage of mobile banking, internet banking.
- Understand the Payment Systems and Electronic Banking like ATMs, HWAK; PIN; Electromagnetic Cards; Electronic Banking; Signature Storage & Retrieval System; CTS; Note & Coin Counting Machines; Microfiche; NPC; RUPAY.
- Acquaint new developments in digital banking and its impact on business.

#### **Course Outline:**

##### **Unit I:** ( No.of Teaching Hours: 12)

**Digital Banking Products:** Introduction, Need for Digital Banking Products, Customer Education for Digital Banking Products.

##### **Unit II:** ( No.of Teaching Hours: 12)

**ATMS & Cash Deposit Machines:** Overview and Brief History, Product Features, Instant Money Transfer Systems, Various Value-Added Services (e.g., bill payments, donations, etc.),

Proprietary, Brown Label and White Label ATMs, ATM Network Planning – Onsite/ Offsite, Security and Surveillance of ATM Sites, Profitability of ATMs, Risk Management and Frauds, Back End Operations and Technology. Overview and Brief History, Product Features, CDM Network Planning – Onsite/ Offsite, Profitability of CDMs, Risk Management and Frauds, Back End Operations and Technology.

**Unit III:** ( No.of Teaching Hours: 12)

**Mobile Banking & Internet Banking:** Overview and Brief History, Product Features and Diversity, IMPS, Profitability of Mobile Banking, Risk Management and Frauds, Back End Operations and Technology. Overview and Brief History of Internet Banking, Product Features, Corporate and Individual Internet Banking Integration with e-Commerce Merchant sites, Profitability of Internet Banking, Risk Management and Frauds, Back End Operations and Technology.

**Unit IV:** ( No.of Teaching Hours: 12)

**Payment Systems:** Overview of global payment systems, Overview of domestic payment systems, RuPay and RuPay Secure, Immediate Payment Service (IMPS), National Unified USSD Platform (NUUP), National Automated Clearing House (NACH), Aadhaar Enabled Payment System (AEPS) e-KYC, Cheque truncation System (CTS), National Financial Switch (NFS), RTGS, NEFT, Forex settlements, Securities Settlement, Innovative Banking & Payment Systems.

**Unit V:** ( No.of Teaching Hours: 12)

**New Developments in Digital Banking:** Fintech's, Business ecosystems, Block chain, Crypto Curren, Cloud, Virtualization, Analytics, Artificial Intelligence, Machine Learning, Internet of things (IoT).

**Suggested Reading:**

1. Indian Institute of Banking and Finance, Digital Banking, Taxmann Publications, New Delhi.
2. Wewege Luigi., The Digital Banking Revolution: How financial technology companies are rapidly transforming the traditional retail banking industry through disruptive innovation,
3. Lohana Sarika R., Digital Banking and Cyber Security. New Century Publications

4. Singh Jaspal., Digital Payments in India: Background, Trends and Opportunities, New Century Publications
5. Rao K. Srinivasa., Changing Dimensions of Banking in India, Notion Press
6. Gordon E. & Natarajan S. 2017 Banking Theory, Law, and Practice. 24th Revised Edition, Himalaya Publishing House, New Delhi
7. Ravindra Kumar and Manish Deshpande, 2016 E-Banking, Pacific Books International, 2016.

### **References:**

1. Uppal R.K, E-Banking: The Indian Experience, Bharti Publications, 2017.
2. C.S. Rayudu, E-Business, Himalaya Publishing House.
3. Kaptan SS, Indian Banking in Electronic Era, New Century Publications, New Delhi.
4. Vasantha Desai, Indian Banking-Nature and Problems, Himalaya Publishing House, Mumbai.

### **MCO 335: MERCHANT BANKING AND FINANCIAL SERVICES**

<b>Course Code: MCO 335</b> <b>Core/ Elective: Elective</b> <b>No. of Credits: 4 (60 Hours)</b>	<b>Course Title</b> <b>MERCHANT BANKING AND FINANCIAL SERVICES</b>
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### **Course Objectives:**

The purpose of this course is:

- To understand the Merchant Banking in India and various regulations in the Merchant Banking domain.
- To provide exposure to different financial services such as leasing and hire purchasing, financial evaluation.

### **Learning Outcomes:**

Upon the completion of this course, the students should be able to:

- Foster analytical and critical thinking abilities on recent trends in financial services, merger and acquisition, portfolio management services and credit rating.
- Evaluate other fund based financial services such as consumer credit, real estate financing, bill discounting, factoring.

## **Course Outline:**

### **Unit I:** ( No.of Teaching Hours: 12)

**Merchant Banking:** Nature and scope of Merchant Banking- Regulation of Merchant Banking Activity - overview of current Indian Merchant Banking scene - structure of Merchant Banking industry - primary Markets in India and Abroad -- professional Ethics and code of conduct - current Development.

### **Unit II:** ( No.of Teaching Hours: 12)

**Financial Services:** Meaning and Definition, Role of Financial Services in a financial system. Leasing: Meaning and features. Introduction to equipment leasing: Types of Leases, Evolution of Indian Leasing Industry. Legal Aspects of Leasing: Present Legislative Framework. Hire Purchase: Concept and characteristics of Hire purchase. Difference between hire purchase and leasing.

### **Unit III:** ( No.of Teaching Hours: 12)

**Factoring:** Concept, nature, and scope of Factoring - Forms of Factoring - Factoring visa-vis bills Discounting - Factoring vis-a-vis credit Insurance Factoring vis-a-vis Forfeiting Evaluation of a Factor - Factoring in India current Developments

### **Unit IV:** ( No.of Teaching Hours: 12)

**Securitization / Mortgages:** Meaning, nature and scope of securitization, securitization as a Funding Mechanism, securitization of Residential Real Estate - whole Loans - Mortgages - Graduated-payment.

### **Unit V:** ( No.of Teaching Hours: 12)

**Depository & Security Brokerage:** Meaning, Evolution, Merits and Demerits of Depository. Process of Dematerialization and Rematerialization. Brief description of NSDL and CDSL. Meaning of Brokerage, types of brokers. Difference between broker and jobber. SEBI Regulations relating to brokerage business in India.

## **Suggested Reading:**

1. J.N. Dhonkar: A Treatise on merchant Banking, Skylark Publishing House, Delhi. 1990.
2. Gurusamy S, Merchant Banking and Financial Services, Vijay Nicole and Tata McGraw Hill, 4th Edition, 2012, New Delhi
3. Khan M Y, Financial Services, Tata McGraw Hill

4. NISM, Merchant Banking, Taxman's Publications
5. Madhu Vij and Swati Dhawan, Merchant Banking and Financial Services, McGraw Hill Education.

### **References:**

1. Sri Ram, Handbook of Leasing & Hire purchases, ICFAI Hyderabad
2. Stewart, Simon (University of Adelaide), Financial Services & Their Regulation.
3. Rose, Peter S., And Fraser, Donald R. Financial Institutions: Understanding and Managing Financial Services, Tex Business Publications
4. Kinsella, Ray, New Issues in Financial Services, Powell's Books
5. V.A. Avadhani, Marketing of Financial Services, Himalayas Publishers, Mumbai
6. Punithavathy Pandian, Financial Markets and Services, Vikas, New Delhi
7. Vasanth Desai, Financial Markets & Financial Services, Himalaya, Mumbai.

### **MCO 336: INVESTMENT BANKING**

<b>Course Code: MCO 336</b> <b>Core/ Elective: Elective</b> <b>No. of Credits: 4 (60 Hours)</b>	<b>Course Title</b> <b>INVESTMENT BANKING</b>
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### **Course Objectives:**

The purpose of this course is:

- To familiarize the students with the concept of investment banking, valuation of companies, financial markets and restructuring of business.
- To understand the regulatory frameworks applicable in Investment Banking domain.

### **Learning Outcomes:**

Upon the completion of this course, the students should be able to:

- Understand the importance and relevance of investment bankers in any financial system.
- Understand and evaluate the various financial services available in financial markets and its valuation.
- Understand the regulatory framework in investment banking operations.

**Course Outline:****Unit I:** ( No.of Teaching Hours: 12)

**Introduction to Investment Banking:** Concept and Definition Investment Banking, Evolution of Indian Investment Banking, Characteristics and Structure of Indian Investment Banking, types of Investment Banking, Service Portfolio of Indian Investment Banks (Core Investment Banking and Allied Businesses), Regulatory Framework for Investment Banking.

**Unit II:** ( No.of Teaching Hours: 12)

**Investment Management:** Objectives of Investment Management, Investment Environment, Investment Specification, Investment Process, Investment Alternatives, Investment Risk (Purchasing Power Risk, Market Risk, Business Risk, Financial Risk), Attitude of Individual Investor, Types of Investment Planning.

**Unit III:** ( No.of Teaching Hours: 12)

**Portfolio Management:** Needs, Objectives, Policies of Portfolio Management, Theory of Portfolio Management.

**Unit IV:** ( No.of Teaching Hours: 12)

**Services of Investment Banker:** Corporate Advisory Services Business – Advisory Services Underwriting Services – Project Advisory Services – Financial Restructuring Services - Mergers and Acquisitions Advisory and other allied Services.

**Unit V:** ( No.of Teaching Hours: 12)

**Valuation of Companies and Business:** Equity and Bond Valuation, Equity Research in investment banks; Business Valuation, Models, Stock price and equity research; Investment Banking Perspective in Corporate Restructuring and M&A; The role of investment banks in structuring M&A transactions, due diligence.

**Suggested Reading:**

1. Pratap G. Subramanyam, Investment Banking, McGraw Hill Higher Education, 2008.
2. Falguni H. Pandya, Security Analysis and Portfolio Management, Jaico Books, 2014.
3. Iannotta Giuliano, Investment Banking, Springer-Verlag Berlin, and Heidelberg GmbH & Co. KG
4. Pratapa S. Giri, Investment Banking, McGraw Hill Higher Education, 2013.
5. Bharathi V. Pathak, Indian Financial System, Pearson Education India, 2014.

6. MY Khan, Financial Services, McGraw Hill Higher Education, 2013.

#### **References:**

1. Madhu Vij and Swati Dhawan, Financial Services and Merchant Banking, McGraw Hill Higher Education, 2012.
2. Ranjan Rakesh, Investment Banking, Wiley, Latest Edition to be used.
3. Uppal R, Indian Banking in the globalized world, New Century Publications, New Delhi.
4. Charls P Bones, Donald L Tutle, P Heaten: Essentials of Modern Investments.
5. Matt Krantz and Robert R. Jhonson, Investment Banking, Dummies a Wiley Brand, 2020.
6. Joshua Rosenbaum, Joshua Pearl, Investment Banking, Valuation, Leveraged Buyouts and Mergers and Acquisitions, Wiley, 2013.
7. CA Tapan Jindal, Investment Banking, Bharath Publishing House, 2015.

### **MCO 337: MARKETING OF INSURANCE PRODUCTS**

<b>Course Code: MCO 337</b> <b>Core/ Elective: Elective</b> <b>No. of Credits: 4 (60 Hours)</b>	<b>Course Title</b> <b>MARKETING OF INSURANCE PRODUCTS</b>
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#### **Course Objectives:**

The purpose of this course is:

- To develop an understanding of the role of the marketing function and its application to insurance.
- To acquire specialized knowledge and skills in development and implement of insurance products and services.

#### **Learning Outcomes:**

Upon the completion of this course, the students should be able to:

- Analyze the role and operation of marketing in the insurance industry.
- Analyze insurance product and service development and positioning.
- Apply conceptual knowledge and analytical tools to forecast market potential.
- Analyze the role of communication in the marketing of insurance products and services.

**Course Outline:****Unit I:** ( No.of Teaching Hours: 12)

**Introduction to Marketing in the Insurance Industry:** The role of customer in marketing, marketing, and other business functions with the insurance industry, creating a marketing strategy for insurance products, impact of External and Internal factors on Marketing Strategy.

**Unit II:** ( No.of Teaching Hours: 12)

**Marketing Theory and Concepts in the Insurance Industry:** Insurance Customers and their buying patterns, supply and demand in the insurance industry, Marketing Mix, Segmentation of existing and prospective customers, competitive positioning, the life cycle of Insurance Products, analyzing existing insurance customers, SWOT Analysis.

**Unit III:** ( No.of Teaching Hours: 12)

**Development of Marketing Strategy for Insurance Products:** Identifying Segments in Insurance Customers, customer attributes and behavior, identifying competitors, competitor's portfolio of offerings and Position, developing and managing the opportunity portfolio, scenario Testing, Taking a position in the market, value and supply chain analysis, Pricing, regulation of insurance products, Branding Insurance Products and Services.

**Unit IV:** ( No.of Teaching Hours: 12)

**Implement and Deliver a Marketing Strategy:** Communicating the marketing message for insurance products and services, marketing communications portfolio, e-Marketing, Advertising, Sales and Accounts Management, Public Relations, Promotion, Sponsorship, distributing insurance Products and Services, different channels of Distribution, Risk Assessment, Service Delivery, Customer Experience.

**Unit V:** ( No.of Teaching Hours: 12)

**Marketing of Insurance Services:** Introduction, Broad Spectrum of Insurance Services, Need for Marketing Insurance Services, Scope for Growth of Marketing Insurance Services, limitations in Marketing of Insurance Services, Strategies for Effective Marketing, Role of Other Institutions in Marketing of Insurance Services.

**Suggested Reading:**

1. V S Ramaswamy, S Nama Kumari, Marketing Management: A Global Perspective Indian Context, Macmillan Publishers, India.

2. Philip Kotler and Kevin Lane Keller, Marketing Management, Prentice Hall of India.
3. Manuel Leirin, Fundamentals of Insurance Market, Independent Publication.
4. G.N. Bajpai, Marketing Insurance, (2004), Global Business Press.
5. B. Raman, Selling Life Insurance – The Practical Way, (2009), Macmillan.
6. Insurance Institute of India, Mumbai, IC- 31- Insurance Salesmanship.

### **References:**

1. Bill Donaldson, Sales Management- Theory and Practice, (1998), Palgrave
2. Owen stalson: Marketing Life Insurance: Mc Cahan Foundation Publications.
3. S.M. Jha, Services Marketing, Himalaya Publishing House, 2000.
4. B.R. Bhardwaj S. Goel S.S. Vernekar, Marketing of Services, Deep and Deep Publications.
5. Avadhani V.A: Marketing of Financial Services: Himalaya Publications House.
6. Dr.P. Periasamy- Principles and practice of Insurance –Himalaya Publishing House
7. P. K. Gupta and K.P. Singh - Insurance fundamentals, Deep and Deep Publications

## **MCO 338: HEALTH AND MISCELLANEOUS INSURANCE**

<b>Course Code: MCO 338</b> <b>Core/ Elective: Elective</b> <b>No. of Credits: 4 (60 Hours)</b>	<b>Course Title</b> <b>HEALTH AND MISCELLANEOUS INSURANCE</b>
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### **Course Objectives:**

The purpose of this course is:

- To give a strong foundation on the fundamentals of Insurance concepts and the regulatory environment for health insurance.
- To impart skills in decision making with refers to manage health and miscellaneous insurance business.

### **Learning Outcomes:**

Upon the completion of this course, the students should be able to:

- Acquaint with the basics of risk, regulatory requirement and its management of Health and Miscellaneous insurance companies.
- Analyze the availability of different insurance products available and its protection against risk.

**Course Outline:****Unit I:** ( No.of Teaching Hours: 12)

**Introduction to Health Insurance and the Health System in India:** Health as an asset, Health systems, Health services: Public/Private, concept of Health financing, concept of Health insurance, Adverse Selection and Moral Hazard issues in Health insurance. Indian context - Health Financing in India and Health Systems in India, Health Insurance Products in India.

**Unit II:** ( No.of Teaching Hours: 12)

**Health Insurance Policy Forms and Clauses:** Health Insurance Policy Forms and Clauses; The Health Insurance Contract, Proposal forms and questionnaires, Policy form/Schedule, Coverage in hospitalization indemnity products and other major product types, Common Definitions, Common Insuring clauses, Key Policy Conditions, Group policies, customized or tailor-made policies. Cost sharing mechanisms in Health insurance policies. Standardization of key terms and its relevance.

**Unit III:** ( No.of Teaching Hours: 12)

**Regulatory and Legal Aspects of Health Insurance:** Provisions of the relevant laws and regulations applicable to Health insurance: Insurance Act, 1938, IRDA Act 1999, File and Use procedure of IRDA, Micro-insurance regulations, TPA Regulations, Other IRDA directions and guidelines on Health Insurance.

**Unit IV:** ( No.of Teaching Hours: 12)

**Personal Accident Insurance and Burglary Insurance:** Personal Accident Insurance, Basic Principles, Coverage and Benefits, Provisos and Exclusions, Rating, Extensions, Discounts, Claims procedures, Group policies. Burglary Insurance: Meaning, scope, features, Underwriting considerations in Burglary Insurance, Burglary Insurance Policies.

**Unit V:** ( No.of Teaching Hours: 12)

**Fidelity Insurance, Bankers Indemnity and Jewelers Block Insurance, Other Miscellaneous Policies:** Fidelity guarantee - Coverage - Types - Conditions - Underwriting - Investigation. - Court Bonds - Liquidator and Receivership Bonds - Government bonds. - Banker's Blanket and Jewelers Block policies - Exclusions - Conditions - Rating - Claims. - Other miscellaneous policies - Pedal cycle - Plate glass - Special contingency - Missing documents - Neon sign - Blood stock (Horse) - Pet dog - Sports - Television - Shopkeepers -

Householders – Multi peril for LPG (Gas) dealers - Doctors package - Office protection - Adhikari Suraksha Kavach - Suhana Safar.

#### **Suggested Reading:**

1. R. N. Chaudhary, General Principles of Insurance Law, Central Law Publication First Edition, 2012.
2. Black, Jr. Kenneth and Harold Skipper Jr., Life and Health Insurance, Prentice Hall, Inc., England.
3. Taxmann: Insurance Manual, Taxmann Publication Private Limited
4. R.K. Nagarjun, Law of Insurance, New Era Publication, Second Edition, 2012.
5. Insurance Institute of India – IC 27- Health Insurance.
6. Insurance Institute of India - IC 78 - Miscellaneous Insurance
7. M. J. Mathew Insurance Principle & Practices, RBSA Publishers, 2<sup>nd</sup> Revised Edition, 2005.

#### **References:**

1. Avtar Singh, Law of Insurance, Eastern Book Publication, 3<sup>rd</sup> Edition 2017.
2. M. N. Srinivasan: Principles of Insurance Law, Wadhwa & Co.
3. Rajiv Jain: Insurance Law and Practice, Vidhi Publication Private Limited
4. Bharat: Manual of insurance Laws, Bharat Publication Private limited
5. Dr. Avtar Singh: Law of Insurance, Universal Publication Pvt. Limited
6. George E. Rejda: Principles of Risk Management and Insurance

## **VI: COST ACCOUNTING & TAXATION**

### **MCO 326: COST MANAGEMENT**

<b>Course Code: MCO 326</b> <b>Core/ Elective: Elective</b> <b>No. of Credits: 4 (60 Hours)</b>	<b>Course Title</b> <b>COST MANAGEMENT</b>
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#### **Course Objectives:**

The purpose of this course is:

- To provide an in-depth knowledge about cost control and cost reduction techniques.

- To acquire knowledge and understanding of the concepts, techniques and practices of cost management and to develop skills for decision making.

### **Learning Outcomes:**

Upon the completion of this course, the students should be able to:

- Understand the internal environment of business and formulate the strategies relating to cost.
- Demonstrate the application of marginal costing, budgetary control techniques, etc. with numerical problems.

### **Course Outline:**

#### **Unit I:** ( No.of Teaching Hours: 12)

**Cost Control, Cost Reduction and Cost Management:** Cost Control: Concept, Features, techniques, characteristics of a good cost control system. Cost Reduction: Concept, Features, Techniques, essential requirements for the successful implementation of cost reduction program. Cost Management: Concept, Objectives, types, techniques.

#### **Unit II:** ( No.of Teaching Hours: 12)

**Standard Costing and Profit Planning:** Variance Analysis - Investigation of Variances, Planning and Operating Variances, Controllable/ Non-controllable Variances, Relevant Cost Approach to Variance Analysis; Variance analysis under marginal costing and absorption costing; Activity Ratios; Application of budgetary control and Standard Costing in Profit planning, Standard Costing Vs Budgetary Control, Reconciliation of Actual Profit with Standard Profit and /or Budgeted Profit.

#### **Unit III:** ( No.of Teaching Hours: 12)

**Decision Making Techniques:** Marginal Costing- Differential costing-CVP Analysis – Profit Volume Graphs – Contribution Approach, Decisions involving alternative choices – Optimum utilization of resources – Make or Buy –Evaluation of Orders – Multiple scarce resource problems- Product sales pricing, etc., Pricing Decisions and Strategies – New Product Pricing, Use of Cost in Pricing, Sensitivity Analysis in Pricing Decisions; Monopoly Pricing vs. Competitive Pricing; Bottom Line Pricing, Costing of Service Sector – methods, pricing, performance measurement.

#### **Unit IV: ( No.of Teaching Hours: 12)**

**Transfer Pricing and Relevant Cost Analysis:** Objectives, Methods (Cost Based, Market Price Based, Negotiated Pricing), Advantages and Disadvantages, Criteria for setting Transfer Prices, Transfer Price in different situations, Situations causing Conflicts and resolving the Conflicts; Relevant Cost Analysis: Relevant Cost, Irrelevant Costs - Sunk or Historical Cost, Committed Cost, Absorbed Cost, Situations where Fixed Costs become relevant for decision – making and its related implications.

#### **Unit V: ( No.of Teaching Hours: 12)**

**Developments in Cost Management:** Target costing; Kaizen Costing; Value Analysis and Value Engineering; Throughput Costing; Business Process Re-engineering; Back-flush Accounting; Lean Accounting; Farm Costing: Concepts, elements, requirements for keeping a complete set of Farm cost Accounts, role of costing in managing a farm business.

#### **Suggested Reading:**

1. Ravi. M. Kishore, Cost Management, Taxman, Allied Services (p) Ltd.,
2. Lal Jawahar, Srivastava Seema. Cost Accounting, 5th Edition, Tata McGraw-Hill, Delhi
3. S.K.R. Paul, Management Accounting, New Central Book Agency Private Ltd., Calcutta.
4. Horngren T. Charles, Datar M. Srikant, and Rajan V. Madhav. Cost Accounting: A Managerial Emphasis, 15th Edition, Prentice Hall publishers, Delhi
5. Roger Cowe, Hand Book of Management Accounting, A Grower Handbook.
6. S. Mukherjee & A.P. Roychowdhury, Advanced Cost and Management Accountancy, New Central Book Agency, Calcutta.

#### **References:**

1. Brown & Haward, Mac Donald, Evans, Principles of Management Accountancy, London.
2. John K. Shank, Cases in Cost Management: A Strategic Emphasis, South-Western Publishing, Thomson Learning.
3. Arora M.N. Principles and Practices of Cost Accounting. Vikas Publishing House, New Delhi
4. Colin, Drury. Management and Cost Accounting. Cengage Learning India Pvt. Ltd, New Delhi.

5. Horngren, Foster and Datar, Cost Accounting - Managerial Emphasis. Prentice Hall of India Pvt. Ltd, New Delhi.
6. Jain, S. P. Narang, K. L. Simmi Agrawal. Advanced Cost and Management Accounting. Kalyani Publishers, New Delhi.
7. Prasad. N. K. Advanced Cost Accounting. Book syndicate Pvt. Ltd, Kolkata
8. Khan. M. Y. and Jain P.K. Advanced Cost Accounting. Tata McGraw Hill Publishing Co. Ltd. New Delhi.
9. Maheswari S. N. Cost and Management Accounting, Sultan Chand and Sons.

### **MCO 339: STRATEGIC COST MANAGEMENT**

<b>Course Code: MCO 339</b> <b>Core/ Elective: Elective</b> <b>No. of Credits: 4 (60 Hours)</b>	<b>Course Title</b> <b>STRATEGIC COST MANAGEMENT</b>
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#### **Course Objectives:**

The purpose of this course is:

- To understand the significance of costing strategy in cost management.
- To learn the concepts of activity-based costing, JIT, Kaizen Costing and TQM and to comprehend the decision-making techniques of costing.

#### **Learning Outcomes:**

Upon the completion of this course, the students should be able to:

- Equip with knowledge of recent Cost Management Practices of leading business firm.
- Apply various cost management techniques for planning and controlling performance in order to set, monitor and control strategic objectives.

#### **Course Outline:**

##### **Unit 1: ( No.of Teaching Hours: 12)**

**Costing Strategy:** Influence of different classification of cost elements on business enterprise, Importance of analyzing cost elements, cost control and cost reduction: meaning, process, methods and techniques of cost control and cost reduction, cost management: areas of cost

management, difference between cost management and cost accounting, role of cost accounting in strategic planning and management control.

**Unit II:** ( No.of Teaching Hours: 12)

**Activity Based Management and Life Cycle Costing:** Introduction to traditional methods of overhead absorption, problems of overhead absorption system under Traditional System, introduction to ABC, Kaplan and Coopers approach to ABC, cost drivers and cost activities, allocation of overheads under ABC, Characteristics of ABC, benefits from adaptation of ABC System, problems on computation of product cost using traditional system and ABC system. Life Cycle Costing: Meaning of LCC, factors affecting Life cycle costing, phases in product life cycle, characteristics, product life cycle and cost control.

**Unit III:** ( No.of Teaching Hours: 12)

**Just-in Time, Kaizen, and Lean Costing:** JIT – features, methodology in implementation of JIT, Benefits of JIT (Problems). Kaizen Costing: concept, procedure for implementation, evaluation, benefits of Kaizen costing. Lean Cost Management: Meaning, definition, factors, applications, procedure to implementation, comparison with traditional management system, Modern production management techniques, benefits, and drawbacks of Lean Cost Management.

**Unit IV:** ( No.of Teaching Hours: 12)

**Cost of Quality and TQM:** Definition, classification of quality costs, cost of Conformance, Prevention costs, appraisal costs, cost of Non-conformance, optimization of quality cost, TQM Core concepts of TQM, Benefits of TQM. TQM –basics, stages, principles, control, corrective actions, PRAISE- steps, problems, implementation Cost of quality report Continuous process improvement, PARETO Analysis.

**Unit V:** ( No.of Teaching Hours: 12)

**Strategic Cost and Performance Evaluation:** Integration of strategic cost management with performance evaluation, Strategic cost management issues in different elements of cost; material, labour, and overheads; product design, Uniform Costing, and interfirm comparison.

**Suggested Reading:**

1. Ravi. M. Kishore, Cost Management, Taxman, Allied Services (p) Ltd.,
2. Lal Jawahar, Srivastava Seema. Cost Accounting, 5th Edition, Tata McGraw-Hill, Delhi

3. S.K.R. Paul, Management Accounting, New Central Book Agency Private Ltd., Calcutta.
4. Horngren T. Charles, Datar M. Srikant, and Rajan V. Madhav. Cost Accounting: A Managerial Emphasis, 15th Edition, Prentice Hall publishers, Delhi
5. S. Mukherjee & A.P. Roychowdhury, Advanced Cost and Management Accountancy, New Central Book Agency, Calcutta
6. Brown & Haward, Mac Donald, Evans, Principles of Management Accountancy, London.
7. John K. Shank, Cases in Cost Management: A Strategic Emphasis, South-Western Publishing, Thomson Learning.

#### **References:**

1. Arora M.N. Principles and Practices of Cost Accounting. Vikas Publishing House, New Delhi
2. Colin, Drury. Management and Cost Accounting. Cengage Learning India Pvt. Ltd, New Delhi.
3. Horngren, Foster and Datar, Cost Accounting - Managerial Emphasis. Prentice Hall of India Pvt. Ltd, New Delhi.
4. Jain, S. P. Narang, K. L. Simmi Agrawal. Advanced Cost and Management Accounting. Kalyani Publishers, New Delhi.
5. Prasad. N. K. Advanced Cost Accounting. Book syndicate Pvt. Ltd, Kolkata
6. Khan. M. Y. and Jain P.K. Advanced Cost Accounting. Tata McGraw Hill Publishing Co. Ltd. New Delhi.
7. Maheswari S. N. Cost and Management Accounting, Sultan Chand and Sons, New Delhi.

#### **MCO 340: GOODS AND SERVICES TAX- I**

<b>Course Code: MCO 340</b> <b>Core/ Elective: Elective</b> <b>No. of Credits: 4 (60 Hours)</b>	<b>Course Title</b> <b>GOODS AND SERVICES TAX- I</b>
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#### **Course Objectives:**

The purpose of this course is:

- To equip the students with the required knowledge about the levy and collection of Goods and Service Taxes.
- To provide knowledge about various provisions of GST.
- To facilitate a working platform to the students by providing hands on experience in filling and filing of GST Returns.

### **Learning Outcomes:**

Upon completion of this course, the students should be able to:

- Knowledge of the Law and Practice of Goods and Service Tax.
- Understanding and skill for meeting the requirements of the GST returns, and payment of tax.
- Confidence to work in a commercial establishment in the field.

### **Course Outline:**

#### **Unit I:** ( No.of Teaching Hours: 12)

**Structure of GST and Registration:** Indian Tax Structure- Different Types of Taxes-Direct Taxes- Indirect Taxes- Introduction to GST - Genesis of GST- Objectives of GST-Features of GST- Taxes Subsumed under GST - Structure of GST - Dual Model of GST - Advantages of Dual Model of GST - GSTN - GST Council - HSNC - Tax Rates - Registration Process - Compulsory Registration - Liability for Registration - Exemption from Registration - GST Unique Identity Number (GSTIN) - Deemed Registration - Cancellation and Revocation of Registration.

#### **Unit II:** ( No.of Teaching Hours: 12)

**Taxable Event:** Taxable Event- Concept of Supply - Supply of Goods and Services - Place of Supply - Inter-State Supply - Intra State Supply - Import and Export- Time of Supply-Valuation of Supply - Zero Rated Supply - Exempt Supply - Mixed and Composite Supply - Inward and Outward Supplies - Return of Goods -Purchase Returns -Sales Returns -Supplies Inclusive of Tax - Reverse Charge - Composition Scheme - Purchases from Composition Dealer -Purchases from Unregistered Dealers-Exports -Imports -Exempted Goods -SEZ Sales -Advance Receipts and payments.

#### **Unit III:** ( No.of Teaching Hours: 12)

**Input Tax Credit and Tax Invoices:** Input Tax Credit- Eligible and Ineligible Input tax Credit - Apportionment of Credit and Blocked Credit -Tax Credit in respect of Capital Goods - Availability of Tax Credit under special circumstances- Transfer of Input Tax Credit - Input Service Distributor- Tax Invoice - Bill of Supply- Credit Note -Debit Note - Receipt Voucher

- Payment Voucher - Revised Invoice - Transportation of goods without issue of Invoice - Delivery Challan.

**Unit IV:** ( No.of Teaching Hours: 12)

**Payment of Tax and Refund:** Payment of Tax -Modes of Payment - Electronic Liability Register - Electronic Credit Ledger - Electronic Cash Ledger- Time line for Payment of Tax - Challan Reconciliation - Interest on Late Payment - Set off of Input Tax Credit - Refunds- Application for Refund of Tax, Interest, Penalty, Fees or any Other Amount - Acknowledgement - Grant of Provisional Refund - Order Sanctioning Refund - Credit of the Amount of Rejected Refund Claim - Order Sanctioning Interest on Delayed Refunds - Refund of Tax to Certain Persons - Refund of Integrated Tax paid on Goods or Services Exported out of India - Consumer Welfare Fund.

**Unit V:** ( No.of Teaching Hours: 12)

**Filling and filing of GST Returns:** GSTR 1- GSTR 3B - GSTR 4 GSTR 5- GSTR6-GSTR7- GSTR8- GSTR - 9 -GSTR10- GSTR11.

**Practical Component:** Familiarize students with online GST Registration Process and Payment of Tax; Enabling GST and Defining Tax Details - Tally ERP; Defining Tax Rates at Master and Transaction Levels; Defining GST Rates at Stock Group Level; Defining GST Rate at Transaction Level; Accounting of GST Transactions; Creation of GST Duty ledgers; GST Reports; Generating GSTR; Exporting GSTR; Uploading of GSTR on GST portal.

**Suggested Reading:**

1. Ahuja, Girish Gupta, Ravi. Systematic Approach to GST. Wolters Kluwer.
2. Gupta, S.S. Taxmann's GST New Returns - How to Meet Your Obligations - A Practical Guide for filing of New GST Returns.
3. Gupta, Vineet and Gupta, N. K. Fundamentals of Goods and Services Tax. Bharat Law House Pvt Ltd Publication.
4. Mehrotra H.C. and Agarwal, V. P. Goods and Services Tax and Customs. Sahitya Bhawan.

**References:**

1. Murthy, K. Ch. A. V.S. N. Lavanya, K. V. N. & Lakshmi, V. D. M. V. Theory and Practice of Goods & Service Tax. Telugu Academy, Hyderabad.
2. Saha, R.G Shah, Divyesh and Devi, Usha. GST, Himalaya Publishing House.
3. Singhania, Aditya. Taxmann's GST New Returns with e-Invoicing - A Comprehensive guide to new GST returns.

## **MCO 341: GOODS AND SERVICES TAX-II AND CUSTOMS DUTY**

<b>Course Code: MCO 341</b> <b>Core/ Elective: Elective</b> <b>No. of Credits: 4 (60 Hours)</b>	<b>Course Title</b> <b>GOODS AND SERVICES TAX-II AND CUSTOMS</b> <b>DUTY</b>
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### **Course Objectives:**

The purpose of this course is:

- To equip the students with the required knowledge about the administration of Goods and Service Tax.
- To provide knowledge about various aspects of appeals, revisions and post assessment procedures under GST.
- To equip the students with the basics of Customs Law and practice.

### **Learning Outcomes:**

Upon the completion of this course, the students should be able to:

- Understanding of the appeals, offences and penalties with respect to GST.
- Knowledge of various Appellate Authorities under GST regime and its powers.
- Understanding the provisions relating to overview of customs law.
- Capability to undertake analysis and application of procedure for assessment of duty.
- Understanding of the powers of officers in relation to customs.

### **Course Outline:**

#### **Unit I: ( No.of Teaching Hours: 12)**

**Officers of GST & Appeals and Revisions:** Introduction - Appointment and Powers of Officers - Administration of Officers under GST - GST Audit- Audit by Tax Authorities - Appointment of Appellate Authority - Appeal to the Appellate Authority - Application to the Appellate Authority- Appeal to the Appellate Tribunal - Application to the Appellate Tribunal - Order of Appellate Authority or Appellate Tribunal - Appeal to the High Court - Demand Confirmed by the Court - Disqualification for Misconduct of an Authorized Representative.

#### **Unit II: ( No.of Teaching Hours: 12)**

**Audit & Assessment Under GST:** Overview of Audit by tax authority's U/s 65 - Special Audit Us 66- Audit by department- Power of Departmental Audit - Returns-Authorization to Audit - Audit Procedure - Duration of Audit- Audit Findings-Reply to Audit Findings- Period of

Limitation to issue Show Cause Notice - Assessment under Chapter XII- Assessment & Audit Rules (no 98 to 102) - Demands and Recovery.

**Unit III:** ( No.of Teaching Hours: 12)

**Customs Duty:** Introduction- Basic Concepts - Territorial Waters - High Seas - Types of Customs Duties - Basic customs duty - Protective duties - Safeguard duty - Countervailing Duty on subsidized articles - Anti-dumping duty - Baggage - Valuation - Baggage Rules and Exemptions.

**Unit IV:** ( No.of Teaching Hours: 12)

**Import & Export Procedure and Valuation Under Customs:** Introduction - Import Procedure including warehousing) - Export Procedure - Deemed Exports - Duty drawback - Customs (Import of Goods at Concessional Rate of Duty) Rules, 2017 - Valuation of Imported Goods - Valuation of Export Goods.

**Unit V:** ( No.of Teaching Hours: 12)

**Assessment and Powers of Officers:** Self-assessment on site, post clearance audit, risk management system, boat notes, transit goods, transshipment goods, coastal goods, provisional assessment, payment of duty under protest. Power of Customs Officers: (Sections 100-135A) - Power to Inspect- Power to X-ray bodies-Power of Search- Power of Seizure- Power to call for documents and examine a person- Power to summons- Power to arrest- Penalty.

**Suggested Reading:**

1. Ahuja, Girish and Gupta, Ravi. Systematic Approach to GST. Wolters Kluwer.
2. Datey, V.S. Indirect Taxes Law and Practice. Taxman Publications.
3. Gupta S.S. Taxman's GST New Returns How to Meet Your Obligations -A Practical Guide for filing of New GST Returns.

**References:**

1. Gupta, Vineet and Gupta, N. K. Fundamentals of Goods and Services Tax. Bharat Law House Pvt Ltd.
2. Mangal, Yashvant. Conceptual Learning on Indirect Tax Laws (3 Volumes).
3. Mehrotra, H. C. and Agarwal, V. P. Goods and Services Tax and Customs: Sahitya Bhawan Publications.

## MCO 342: CORPORATE TAX PLANNING

Course Code: <b>MCO 342</b> Core/ Elective: <b>Elective</b> No. of Credits: <b>4 (60 Hours)</b>	Course Title <b>CORPORATE TAX PLANNING</b>
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### Course Objectives:

The purpose of this course is:

- To expose the students to the latest provisions of Income Tax Act providing scope for tax planning for companies.
- To develop the knowledge of students for identify the appropriate provisions and methods of Tax Planning for Companies.
- To equip the students for identifying and suggesting the tax planning under alternative conditions regarding form of business, nature of business, etc.
- To develop the knowledge of students regarding scope of tax planning under foreign collaboration, mergers, acquisitions, demergers, etc.

### Learning Outcomes:

Upon completion of this course, the students should be able to:

- Understand the latest provisions of Income Tax Act providing scope for tax planning for companies.
- Identify the appropriate provisions and methods of Tax Planning for Companies.
- Identifying and suggest the tax planning under alternative conditions regarding form of business, nature of business, etc.
- Determine the scope of tax planning under foreign collaboration, mergers, acquisitions, demergers, etc.

### Course Outline:

#### Unit 1: ( No.of Teaching Hours: 12)

**Introduction, Tax Planning, Tax Avoidance, Tax Evasion:** Concepts and Objectives; Factors & Methods; Tax Planning and Corporate Planning Different types of Company.

**Taxation of Companies (Residential status, Tax liability, MAT provision)**-Residential status and Incidence of Tax for Corporate Assesses, Taxation of Company-Computation of tax liability, MAT-Provision; MAT Credit.

**Unit II:** ( No.of Teaching Hours: 12)

**Assessment of Companies:** Definitions- Taxable Income and Tax Liability- How Computed- Minimum Alternative Tax- Tax on distributed profits of domestic companies- tax on income distributed to unit holders- Tax on income received from venture capital companies and venture capital fund- Problems on

**Computation of Taxable Income of Corporate Assesses** - Tax Planning and Management Decisions- Tax Planning with reference to Financing and Investment Decisions - Make or Buy- Own or Lease-Repair or Replace- Employee Remuneration- Setting up of New Business- Location Aspect- Amalgamation or Demerger.

**Unit III:** ( No.of Teaching Hours: 12)

**Tax Planning-Forms of Business:** Tax Planning for Sole proprietorship, Partnership and LLP.

**Tax Planning-Nature of business I**-(Sec. 32AD, 33AB, 3ABA); **II** (Sec. 35ABB, 35AD); **III** (Sec. 80-IA, 80-IAC, 80-IB, 80-IBA, 80-ID, 80-IE, 80JJA)

**Tax Planning**-Location of business.

**Unit IV:** ( No.of Teaching Hours: 12)

**Tax Planning-Foreign Collaboration:** Business Restructuring- Merger, Demerger including Slump sale.

**Double Taxation Relief** - Meaning- Double Taxation Relief Applicable to Individuals, Firms and Corporate- Double Taxation Relief. Taxation Avoidance- General Anti Avoidance Rules (GAAR).

**Unit V:** (No.of Teaching Hours: 12)

**Tax Planning-Managerial Decision:** Make or buy; Scientific Research; Business Restructuring-Amalgamation; Capital structure & dividend policy Dividend Tax Types of dividends, Dividend Tax planning- Employees' Remuneration; Procurement of assets -Lease vs. purchase; Procurement of assets-Instalment vs. Hire Purchase.

**Suggested Reading:**

1. Bhagavath Prasad. Direct Tax Law and Practice.
2. Kushal Kumar Agrawal. Direct Tax Planning and Management; Atlantic Publishers.
3. Lakhota R N. Corporate Tax Planning.
4. Mehrotra H C. Direct Tax Planning.

**References:**

1. Singhania, V. K: Direct Tax Planning and Management, Taxman, New Delhi.

2. Singhania V. K. Direct Taxes Laws and Practices, Taxman, New Delhi.
3. Srinivas E. A. Corporate Tax Planning: Corporate Tax Planning; Tata Mc – Graw Hill

## VII: ACCOUNTING & TAXATION

### **MCO 324: FINANCIAL REPORTING AND ANALYSIS**

<b>Course Code: MCO 324</b> <b>Core/ Elective: Elective</b> <b>No. of Credits: 4 (60 Hours)</b>	Course Title <b>FINANCIAL REPORTING AND ANALYSIS</b>
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#### **Course Objectives:**

The purpose of this course is:

- To enable the student to understand the structure, contents, compliance and recent developments in corporate reporting.
- To make the student understand the basic aspects of firm's financial statements and to develop them. Measure their performance and to establish basis for making reasonable valuation estimates.

#### **Learning Outcomes:**

Upon completion of this course, the students should be able to:

- Apply fundamental ethical and professional principles to ethical dilemmas and discuss the consequences of unethical behavior.
- Evaluate the appropriateness of the financial reporting framework and critically discuss changes in accounting regulations.
- Understand the differences in reporting of limited companies, Banks, NBF and financial market intermediaries.
- Analyze and measure the Sustainable Reporting of the firms.
- Explore the basic aspects of XBRL and its impact on Financial Reporting.
- Explain the relationship between strategic business analysis, accounting analysis and financial analysis; Assess managerial strategic motives in reporting financial information and ways to adjust for such motives.
- Identify and utilize value-relevant information contained within financial statements; Project and forecast firm future performance.

**Course Outline:****Unit I:** ( No.of Teaching Hours: 12)

Preparation and Presentation of Financial Statements of Companies in Compliance with Regulatory Requirements: Preparation and presentation of financial statements for single companies, not for profit and public sector entities, Criteria for information appearing in a published income statement and balance sheet, Income statement, Balance sheet, Statement of changes in equity, Reporting comprehensive income, Segmental reporting, Accounting policies, Fair view treatment, Chairman's statement and directors' report, Management Discussion and Analysis, Notes to the accounts, Cash flow statements, Preparation of published accounts complying with accounting standards. Fundamental Ethical and Professional Principles: Professional behavior and compliance with accounting standards, Ethical requirements of corporate reporting and the consequences of unethical behavior.

**Unit II:**

**Trends in Financial Reporting:** Integrated reporting, Principles, Integrated reporting by listed companies; SEB/ regulations (LODR) (Listing obligations and Disclosure requirements) sustainability reporting – concept, forms, benefits, Global reporting initiative (GRI). Triple bottom line reporting (TBL) – concept, benefits, implementation, forms, users, financial reporting vis-à-vis Triple bottom line reporting, Challenges. Corporate Social Responsibility-Meaning, importance, requirements and users of CSR Report, benefits, reading of CSR Report, Evaluation of CSR reports, innovation in CSR Reporting (Case Studies). CSR reporting in Indian context, CSR guidelines issued by ICAI, Value Added Statement, Human Resource Reporting (Case Studies), corporate environment accounting and audit, Accounting for carbon credit. Extensible Business Reporting Language (XBRL): Introduction to XBRL, Need for XBRL Adoption, Technical terms used in XBRL, Regulatory framework of XBRL in India, Benefits and Myths of XBRL, Role of preparers of Financial Statements.

**Unit III:** ( No.of Teaching Hours: 12)

Financial Reporting for Financial Institutions: Financial reporting for financial institutions, Qualities of Financial Reporting in Banking, RBI Guideline of Financial Reporting, RBI Prudential Norms. Financial Reporting by mutual funds, non-banking finance companies, Merchant Bankers, Stock, and commodity market intermediaries.

**Unit IV:** ( No.of Teaching Hours: 12)

Financial Analysis: Finance and accounting – meaning –Types of companies – elements of financial statement analysis – on the basis of materials used – on the basis of modus operandi

– General Comparison between financial and non-financial listed companies' performance through annual report as a bench marking against competitor and industry. Ratio Analysis: Meaning, Use and Significance of Ratio Analysis – Limitations of Ratio Analysis- Classification of Ratio Analysis – Computation of Liquidity, Activity, Solvency and Profitability Ratios – Du-Pont Control Chart Credit and Equity Risk Analysis: Meaning, Purpose of Credit Risk Analysis, Drivers that Quantify Credit Risk, Types of credit Risk; concept of credit rating, models for prediction of Bond rating and Bond risk premium. Types of equity risk, Techniques and process of equity risk analysis using financial information. Distress Analysis: Meaning of financial distress and corporate failure; causes and symptoms of failure; models for prediction of corporate failure.

**Unit V:** ( No.of Teaching Hours: 12)

Valuation of Firm & Forecasting Analysis: Cash based and Earnings based, Valuation models, growth and sustainability of earnings. Simple forecasting and simple Valuation, full information forecasting and Valuation, Business strategy analysis. Financial Measures of Performance: Introduction – Return on Investment (ROI): Concept – Uses and Limitations – Value Added Statement - Market Value Added (MVA), Economic Value Added (EVA): Concept and Significance of EVA, Measurement of EVA, and Shareholder Value Added. Balanced Score Card (BSC): Introduction, drawback of traditional financial measures, attributes to good performance measurement system, concept of balanced score card, perspectives of BSC and implementation of balanced score card, case studies on BSC. Note: Financial statement analysis including the 'Ratio analysis' and 'Cash flow Analysis' shall be explained as a case study using Financial Statements of some company.

**Suggested Reading:**

1. Agarwal, Sanjay K. Corporate Social Responsibility in India. SAGE Response.
2. Banka, Anand. Comprehensive Guide to IND AS Implementation.
3. Bernstein, Leopold A. and Johan J, Wild. Analysis of Financial Statements. Tata McGraw Hill, New Delhi.
4. Garg, Kamal. Corporate Social Responsibility. Bharath Publication.
5. Garg, Kamal. IFRS Concepts and Applications. Bharath Law House Private Limited.
6. Ghosh, T. P. IFRS for Finance Executives. Taxman Allied Services Private Limited.
7. Gosain Sariha, and Gosain, Rajesh. Practical Approach to IND AS Implementation, Illustrations, Summary & Comparisons.
8. Helfert, Erich A. Techniques of Financial Analysis. Tata McGraw Hill.
9. Kirk, Robert J. IFRS: A Quick Reference Guide. Elsevier Ltd.

## References:

1. Kumar, Praveen. Consolidation under IND AS- IFRS Converged Standard.
2. Khan M. Y. and Jain, P.K. Advanced Financial Management. Tata McGraw Hill, New Delhi.
3. Pandey, I. M. Advanced Financial Management. Vikas Publishing home Pvt Ltd, New Delhi.
4. Penman, Stephen H. Financial Statement Analysis. McGraw Hill, International Edition, New York.
5. Saini, A. L. IFRS for India, Snow White Publications.
6. Tripathy, Shibarama. Roadmap to IFRS and Indian Accounting Standards.
7. Vause, Bob. Analysing Companies. The Economist, Profile Books Ltd, London.
8. Vijay Kumar, M. P. First lesson to International Financial Reporting Standards Beginners Guide. Prime Knowledge Services.
9. Wild, Subramanyam and Halsey. Financial Statement Analysis. Tata McGraw Hill.

## MCO 325: FORENSIC ACCOUNTING AND AUDIT

<b>Course Code: MCO 325</b> <b>Core/ Elective: Elective</b> <b>No. of Credits: 4 (60 Hours)</b>	<b>Course Title</b> <b>FORENSIC ACCOUNTING AND AUDIT</b>
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### Course Objectives:

The purpose of this course is:

- To identify business risks, risk of fraud, fraudulent transactions & indicators signifying different types of fraud.
- To know the various fraud detection techniques.
- To understand the tools for handling Forensic Audit.

### Learning Outcomes:

Upon completion of this course, the students should be able to:

- Identify, analyze and interpret indicators of financially fraudulent activity.
- Explain investigative processes, the nature and range of investigative techniques.
- Identify situations for their application.

### Course Outline:

**Unit I:** ( No.of Teaching Hours: 12)

**Forensic Accounting:** Forensic Accounting: Meaning, Concept, Role of the professional forensic accountant, Requirements of professional forensic accountant, Responsibilities of accounting investigators and auditors. Fraud - Introduction, Types of fraud, Reasons of fraud, Fraud cycle, Bank Fraud, Corporate Fraud, Insurance Fraud, Cyber Frauds, Securities Fraud, Consumer Frauds, Traits & behaviors of fraudsters, Targets of fraudsters, case studies.

**Unit II:** ( No.of Teaching Hours: 12)

**Fraud Detection Techniques:** Fraud detection techniques, Effective information gathering methods, Fraud risk factors, Professional analytical procedures and techniques. Financial statement fraud - Meaning, Introduction, revenue recognition detection, ratio analysis, horizontal analysis, vertical analysis, cash flow analysis, case studies.

**Unit III:** ( No.of Teaching Hours: 12)

**Fraud Risk Assessment:** Profiling Fraudsters, Organizational profiling methods, Risk analysis & assessment, variety of risk assessment factors, best practices. Fraud risk prevention - meaning, importance, combatting actual instances of fraud, case studies.

**Unit IV:** ( No.of Teaching Hours: 12)

**Forensic Audit:** Meaning and Significance - Meaning of Audit - Audit: An Adhering Significance - Stages of Audit - Meaning of Forensic Audit - Significance of Forensic Audit - Key Benefits of Forensic Audit - Need and Objectives: Forensic Audit - Fraud and Forensic Audit: An Introspect - Forensic Audit vis-d-vis Audit.

**Unit V:** ( No.of Teaching Hours: 12)

**Audit and Investigations:** Tools for handling Forensic Audit - Forensic Audit Thinking (Thinking Forensically) - Forensic Audit Procedures - Appropriate Use of Technology - Investigation Mechanism - Types of Investigations - Methods of Investigations: Computer Assisted Auditing Techniques (CAATs) and tools (CAATT) Generalized Audit Software (GAS), Common Software Tools (CST). Finding Facts and Conducting Investigations - Red Flags - Green Flags.

**Suggested Reading:**

1. Ibrahim Kabir (2016), Forensic Audit, Forensic Tools and Techniques for Internal Auditors.
2. Pickett K H (2010), The Internal Auditing Handbook, 3rd Edition, John Wiley and Sons, Inc.

3. Shah Bhavesh (2014), Basics about Forensic Accounting and Auditing, The LinkedIn.
4. Study on Forensic Accounting and Fraud Prevention, ICAI, NEW Delhi.
5. George A. Manning (2010), Financial Investigation and Forensic Accounting, 3rd Edition, CRC Press.
6. Gupta and Gupta (2015), Corporates Frauds in India - Perceptions and Emerging Issues, Journal of Financial Crime, 22(1): 79 -103.

#### **References:**

1. ICSI Study Material on Forensic Audit.
2. Forensic Accounting and Fraud Examination by William Hopwood, Jay Leiner and George Young, McGraw-Hill Companies, Inc. (2011).
3. Forensic Accounting for Dummies, Frimette Kass-Shraibman and Vijay Sampath, Wiley Publishers
5. A Guide to Forensic Accounting Investigation, Thomas Golden, Steven Skalak and Mona Clayton, Wiley Publishers.
3. Forensic Accounting for Dummies, Frimette Kass-Shraibman and Vijay Sampath, Wiley Publishers
5. A Guide to Forensic Accounting Investigation, Thomas Golden, Steven Skalak and Mona Clayton, Wiley Publishers.
4. Forensic Accounting and Fraud Examination, Mary-Jo Kranacher, Richard Riley and Joseph Wells, Wiley Publishers.
5. Bologana and Robert (2013), Fraud Auditing and Forensic Accounting: New Tools and techniques, 2nd Edition.
6. Ganguly Jagdish (2015), Lecture Notes on Forensic Accounting Investigations, Acc 551 at SUNY Albany.
7. Silverstone and Pedneault (2013), Forensic Accounting and Fraud Investigation for Non-Experts, 3rd Edition, ISBN-13: 978-0470879597.

#### **MCO 340: GOODS AND SERVICES TAX- I**

<b>Course Code: MCO 340</b> <b>Core/ Elective: Elective</b> <b>No. of Credits: 4 (60 Hours)</b>	<b>Course Title</b> <b>GOODS AND SERVICES TAX- I</b>
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#### **Course Objectives:**

The purpose of this course is:

- To equip the students with the required knowledge about the levy and collection of Goods and Service Taxes.
- To provide knowledge about various provisions of GST.
- To facilitate a working platform to the students by providing hands on experience in filling and filing of GST Returns.

## **Learning Outcomes:**

Upon completion of this course, the students should be able to:

- Knowledge of the Law and Practice of Goods and Service Tax.
- Understanding and skill for meeting the requirements of the GST returns, and payment of tax.
- Confidence to work in a commercial establishment in the field.

## **Course Outline:**

### **Unit I:** ( No.of Teaching Hours: 12)

**Structure of GST and Registration:** Indian Tax Structure- Different Types of Taxes-Direct Taxes- Indirect Taxes- Introduction to GST - Genesis of GST- Objectives of GST-Features of GST- Taxes Subsumed under GST - Structure of GST - Dual Model of GST - Advantages of Dual Model of GST - GSTN - GST Council - HSNC - Tax Rates - Registration Process - Compulsory Registration - Liability for Registration - Exemption from Registration - GST Unique Identity Number (GSTIN) - Deemed Registration - Cancellation and Revocation of Registration.

### **Unit II:** ( No.of Teaching Hours: 12)

**Taxable Event:** Taxable Event- Concept of Supply - Supply of Goods and Services - Place of Supply - Inter-State Supply - Intra State Supply - Import and Export- Time of Supply-Valuation of Supply - Zero Rated Supply - Exempt Supply - Mixed and Composite Supply - Inward and Outward Supplies - Return of Goods -Purchase Returns -Sales Returns -Supplies Inclusive of Tax - Reverse Charge - Composition Scheme - Purchases from Composition Dealer -Purchases from Unregistered Dealers-Exports -Imports -Exempted Goods -SEZ Sales -Advance Receipts and payments.

### **Unit III:** ( No.of Teaching Hours: 12)

**Input Tax Credit and Tax Invoices:** Input Tax Credit- Eligible and Ineligible Input tax Credit - Apportionment of Credit and Blocked Credit -Tax Credit in respect of Capital Goods - Availability of Tax Credit under special circumstances- Transfer of Input Tax Credit - Input Service Distributor- Tax Invoice - Bill of Supply- Credit Note -Debit Note - Receipt Voucher - Payment Voucher - Revised Invoice - Transportation of goods without issue of Invoice - Delivery Challan.

#### **Unit IV: ( No.of Teaching Hours: 12)**

**Payment of Tax and Refund:** Payment of Tax -Modes of Payment - Electronic Liability Register - Electronic Credit Ledger - Electronic Cash Ledger- Time line for Payment of Tax - Challan Reconciliation - Interest on Late Payment - Set off of Input Tax Credit - Refunds- Application for Refund of Tax, Interest, Penalty, Fees or any Other Amount - Acknowledgement - Grant of Provisional Refund - Order Sanctioning Refund - Credit of the Amount of Rejected Refund Claim - Order Sanctioning Interest on Delayed Refunds - Refund of Tax to Certain Persons - Refund of Integrated Tax paid on Goods or Services Exported out of India - Consumer Welfare Fund.

#### **Unit V: ( No.of Teaching Hours: 12)**

**Filling and filing of GST Returns:** GSTR 1- GSTR 3B - GSTR 4 GSTR 5- GSTR6-GSTR7- GSTR8- GSTR - 9 -GSTR10- GSTR11.

**Practical Component:** Familiarize students with online GST Registration Process and Payment of Tax; Enabling GST and Defining Tax Details - Tally ERP; Defining Tax Rates at Master and Transaction Levels; Defining GST Rates at Stock Group Level; Defining GST Rate at Transaction Level; Accounting of GST Transactions; Creation of GST Duty ledgers; GST Reports; Generating GSTR; Exporting GSTR; Uploading of GSTR on GST portal.

#### **Suggested Reading:**

1. Ahuja, Girish Gupta, Ravi. Systematic Approach to GST. Wolters Kluwer.
2. Gupta, S.S. Taxmann's GST New Returns - How to Meet Your Obligations - A Practical Guide for filing of New GST Returns.
3. Gupta, Vineet and Gupta, N. K. Fundamentals of Goods and Services Tax. Bharat Law House Pvt Ltd Publication.
4. Mehrotra H.C. and Agarwal, V. P. Goods and Services Tax and Customs. Sahitya Bhawan.

#### **References:**

1. Murthy, K. Ch. A. V.S. N. Lavanya, K. V. N. & Lakshmi, V. D. M. V. Theory and Practice of Goods & Service Tax. Telugu Academy, Hyderabad.
2. Saha, R.G Shah, Divyesh and Devi, Usha. GST, Himalaya Publishing House.
3. Singhania, Aditya. Taxmann's GST New Returns with e-Invoicing - A Comprehensive guide to new GST returns.

## **MCO 341: GOODS AND SERVICES TAX-II AND CUSTOMS DUTY**

Course Code: <b>MCO 341</b> Core/ Elective: <b>Elective</b> No. of Credits: <b>4 (60 Hours)</b>	Course Title <b>GOODS AND SERVICES TAX-II AND CUSTOMS DUTY</b>
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### **Course Objectives:**

The purpose of this course is:

- To equip the students with the required knowledge about the administration of Goods and Service Tax.
- To provide knowledge about various aspects of appeals, revisions and post assessment procedures under GST.
- To equip the students with the basics of Customs Law and practice.

### **Learning Outcomes:**

Upon the completion of this course, the students should be able to:

- Understanding of the appeals, offences and penalties with respect to GST.
- Knowledge of various Appellate Authorities under GST regime and its powers.
- Understanding the provisions relating to overview of customs law.
- Capability to undertake analysis and application of procedure for assessment of duty.
- Understanding of the powers of officers in relation to customs.

### **Course Outline:**

#### **Unit I: ( No.of Teaching Hours: 12)**

**Officers of GST & Appeals and Revisions:** Introduction - Appointment and Powers of Officers - Administration of Officers under GST - GST Audit- Audit by Tax Authorities - Appointment of Appellate Authority - Appeal to the Appellate Authority - Application to the Appellate Authority- Appeal to the Appellate Tribunal - Application to the Appellate Tribunal - Order of Appellate Authority or Appellate Tribunal - Appeal to the High Court - Demand Confirmed by the Court - Disqualification for Misconduct of an Authorized Representative.

#### **Unit II: ( No.of Teaching Hours: 12)**

**Audit & Assessment Under GST:** Overview of Audit by tax authority's U/s 65 - Special Audit Us 66- Audit by department- Power of Departmental Audit - Returns-Authorization to Audit - Audit Procedure - Duration of Audit- Audit Findings-Reply to Audit Findings- Period of Limitation to issue Show Cause Notice - Assessment under Chapter XII- Assessment & Audit Rules (no 98 to 102) - Demands and Recovery.

**Unit III:** ( No.of Teaching Hours: 12)

**Customs Duty:** Introduction- Basic Concepts - Territorial Waters - High Seas - Types of Customs Duties - Basic customs duty - Protective duties - Safeguard duty - Countervailing Duty on subsidized articles - Anti-dumping duty - Baggage - Valuation - Baggage Rules and Exemptions.

**Unit IV:** ( No.of Teaching Hours: 12)

**Import & Export Procedure and Valuation Under Customs:** Introduction - Import Procedure including warehousing) - Export Procedure - Deemed Exports - Duty drawback - Customs (Import of Goods at Concessional Rate of Duty) Rules, 2017 - Valuation of Imported Goods - Valuation of Export Goods.

**Unit V:** ( No.of Teaching Hours: 12)

**Assessment and Powers of Officers:** Self-assessment on site, post clearance audit, risk management system, boat notes, transit goods, transhipment goods, coastal goods, provisional assessment, payment of duty under protest. Power of Customs Officers: (Sections 100-135A) - Power to Inspect- Power to X-ray bodies-Power of Search- Power of Seizure- Power to call for documents and examine a person- Power to summons- Power to arrest- Penalty.

**Suggested Reading:**

1. Ahuja, Girish and Gupta, Ravi. Systematic Approach to GST. Wolters Kluwer.
2. Datey, V.S. Indirect Taxes Law and Practice. Taxman Publications.
3. Gupta S.S. Taxman's GST New Returns How to Meet Your Obligations -A Practical Guide for filing of New GST Returns.

**References:**

1. Gupta, Vineet and Gupta, N. K. Fundamentals of Goods and Services Tax. Bharat Law House Pvt Ltd.
2. Mangal, Yashvant. Conceptual Learning on Indirect Tax Laws (3 Volumes).
3. Mehrotra, H. C. and Agarwal, V. P. Goods and Services Tax and Customs: Sahitya Bhawan Publications.

**MCO 342: CORPORATE TAX PLANNING**

<b>Course Code: MCO 342</b> <b>Core/ Elective: Elective</b> <b>No. of Credits: 4 (60 Hours)</b>	<b>Course Title</b> <b>CORPORATE TAX PLANNING</b>
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## **Course Objectives:**

The purpose of this course is:

- To expose the students to the latest provisions of Income Tax Act providing scope for tax planning for companies.
- To develop the knowledge of students for identify the appropriate provisions and methods of Tax Planning for Companies.
- To equip the students for identifying and suggesting the tax planning under alternative conditions regarding form of business, nature of business, etc.
- To develop the knowledge of students regarding scope of tax planning under foreign collaboration, mergers, acquisitions, demergers, etc.

## **Learning Outcomes:**

Upon completion of this course, the students should be able to:

- Understand the latest provisions of Income Tax Act providing scope for tax planning for companies.
- Identify the appropriate provisions and methods of Tax Planning for Companies.
- Identifying and suggest the tax planning under alternative conditions regarding form of business, nature of business, etc.
- Determine the scope of tax planning under foreign collaboration, mergers, acquisitions, demergers, etc.

## **Course Outline:**

### **Unit 1: ( No.of Teaching Hours: 12)**

**Introduction, Tax Planning, Tax Avoidance, Tax Evasion:** Concepts and Objectives; Factors & Methods; Tax Planning and Corporate Planning Different types of Company.

**Taxation of Companies (Residential status, Tax liability, MAT provision)**-Residential status and Incidence of Tax for Corporate Assesses, Taxation of Company-Computation of tax liability, MAT-Provision; MAT Credit.

### **Unit II: ( No.of Teaching Hours: 12)**

**Assessment of Companies:** Definitions- Taxable Income and Tax Liability- How Computed- Minimum Alternative Tax- Tax on distributed profits of domestic companies- tax on income distributed to unit holders- Tax on income received from venture capital companies and venture capital fund- Problems on

**Computation of Taxable Income of Corporate Assesses - Tax Planning and Management Decisions-** Tax Planning with reference to Financing and Investment Decisions - Make or Buy-

Own or Lease-Repair or Replace- Employee Remuneration- Setting up of New Business- Location Aspect- Amalgamation or Demerger.

**Unit III:** ( No.of Teaching Hours: 12)

**Tax Planning-Forms of Business:** Tax Planning for Sole proprietorship, Partnership and LLP.

**Tax Planning-Nature of business I**-(Sec. 32AD, 33AB, 3ABA); **II** (Sec. 35ABB, 35AD); **III** (Sec. 80-IA, 80-IAC, 80-IB, 80-IBA, 80-ID, 80-IE, 80JJA)

**Tax Planning**-Location of business.

**Unit IV:** ( No.of Teaching Hours: 12)

**Tax Planning-Foreign Collaboration:** Business Restructuring- Merger, Demerger including Slump sale.

**Double Taxation Relief** - Meaning- Double Taxation Relief Applicable to Individuals, Firms and Corporate- Double Taxation Relief. Taxation Avoidance- General Anti Avoidance Rules (GAAR).

**Unit V:** ( No.of Teaching Hours: 12)

**Tax Planning-Managerial Decision:** Make or buy; Scientific Research; Business Restructuring-Amalgamation; Capital structure & dividend policy Dividend Tax Types of dividends, Dividend Tax planning- Employees' Remuneration; Procurement of assets -Lease vs. purchase; Procurement of assets-Instalment vs. Hire Purchase.

**Suggested Reading:**

1. Bhagavath Prasad. Direct Tax Law and Practice.
2. Kushal Kumar Agrawal. Direct Tax Planning and Management; Atlantic Publishers.
3. Lakhota R N. Corporate Tax Planning.
4. Mehrotra H C. Direct Tax Planning.

**References:**

5. Singhania, V. K: Direct Tax Planning and Management, Taxman, New Delhi.
6. Singhania V. K. Direct Taxes Laws and Practices, Taxman, New Delhi.
7. Srinivas E. A. Corporate Tax Planning: Corporate Tax Planning; Tata Mc – Graw Hill

**MCO 313: BUILDING MATHEMATICAL ABILITY & FINANCIAL LITERACY**

Course Code: <b>MCO 313</b> Core/ Elective: <b>CCC-II</b> No. of Credits: <b>4 (60 Hours)</b>	Course Title <b>Building Mathematical Ability and Financial Literacy</b>
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## **Course Objectives:**

The purpose of this course is:

- To familiarize with fundamental mathematical concepts including set theory, permutations and combinations.
- To understand the logical reasoning for efficient problem-solving, analysis of propositions and conditional statements.

## **Learning Outcomes**

Upon completion of the course, students should be able to:

- Analyzing financial instruments like stocks, shares, loans, insurance and income tax liabilities.
- Ability to compute measures of central tendency, dispersion, correlation and regression.

## **Course Outline**

### **Unit-I ( No.of Teaching Hours: 12)**

Mathematics: Basic set theory - Permutations and combinations - Mathematical logic: Introduction - proposition and truth values - logical connectives, tautology and contradiction - logical equivalences - converse, inverse and Contrapositive of a conditional statement.

### **Unit-II ( No.of Teaching Hours: 12)**

Commercial Mathematics: Cost price - selling price - profit and loss - simple interest - compound interest (reducing balance and flat rate of interest) - stocks and shares. Housing loan - insurance - simple equated monthly installments (EMI) calculation - Income tax: simple calculation of individual tax liability.

### **Unit-III ( No.of Teaching Hours: 12)**

Statistics: Sources of data: primary and secondary - types of data, graphical representation of data - Population, sample, variable - parameter. Statistic, simple random sampling - use of random number tables - Measures of central tendency: arithmetic mean, median and mode; measures of dispersion: range - variance - standard deviation and coefficient of variation - Bivariate data: scatter plot, Pearson's correlation coefficient, simple line regression.

### **Unit-IV ( No.of Teaching Hours: 12)**

Financial Literacy: Money Market: Money and its functions –The concepts and definitions of

money-Measurements of money supply –Advantages of money. Indian Financial System and Institutions: Banking and non-Banking financial institutions, Scheduled and Non-scheduled Banks- Commercial Banks, recent innovations in Banking, Merging of Indian Banks, CIBIL, role and functions of Reserve Bank of India. Capital Markets: primary market, secondary market, role and functions of SEBI.

### **Suggested Reading**

1. Medhi, J. (2006). *Statistical Methods: An Introductory Text*. Wiley Eastern Ltd.
2. Building Mathematical Ability, Foundation Course, University of Delhi, S. Chand Publications.
3. Lewis, M.K. and p. d. (2000) Monetary Economics. Oxford University press, New York,.

### **References**

1. Rangarajan, C. (1999). *Indian Economy: Essays in Money and Finance*.
2. Brahmaiah, B., & Subbarao, P. (1998). *Financial Futures and Options*. Himalaya Publishing House.

## **SEMESTER-IV**

### **MCO 401: BUSINESS ANALYTICS**

Course Code: <b>MCO 401</b> Core/ Elective: <b>Core</b> No. of Credits: <b>4 (60 Hours)</b>	Course Title <b>BUSINESS ANALYTICS</b>
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### **Course Objectives:**

The purpose of this course is:

- To develop the understanding of the importance of analytics in business.
- To understand the applications of various tools and techniques to evaluate the performance by generating reports.

### **Learning Outcomes:**

Upon the completion of this course, the students should be able to:

- Evaluate the key concepts of business analytics.

- Outline the relationship of the business analytics process within the organization's decision-making process.
- Examine and apply appropriate business analytic techniques and methods.

**Course Content:**

**Unit I:** ( No.of Teaching Hours: 12)

**Introduction to Analytics:** Introduction, Meaning & Definition, Characteristics, Applications of Analytics, Meaning of Business Analytics, SWOC of Analytics, Importance of Analytics, Tools & Techniques of Analytics, Functions of Analytics, Reports in Analytics, Relevance of Analytics in Business, List of Software for Business Analytics.

**Unit II:** ( No.of Teaching Hours: 12)

**Finance Analytics:** Introduction, Meaning & Definition, Characteristics, Objectives, Importance, Functions, Critical Financial Analytics, Risk based Pricing, Fraud Detection and Prediction, Recovery Management, Loss Forecasting, Risk Profiling, Portfolio Stress Testing, Potential Application of Analytics in Finance Department, Relevance of Financial Analytics in Business, List of Software for Finance Analytics.

**Unit III:** ( No.of Teaching Hours: 12)

**Marketing Analytics:** Introduction, Meaning & Definition, Characteristics, Objectives, Importance, Functions, Types of Marketing Analytics, Buying Pattern Behavior Analysis, Analysis of Trends, Identification of Target Audience, Advertising Techniques, Forecasting Demand & Supply, Segmentation, Marketing Mix Optimization, Competitor Analysis, Channel Analysis, Sales Performance Analysis, Campaign Analysis, Sales Pipeline Reporting, Use of Google Analytics in Marketing, Social Media and its relevance on Marketing Analytics, Potential Application of Analytics in Marketing Department, List of Software's for Marketing Analytics.

**Unit IV:** ( No.of Teaching Hours: 12)

**CRM Analytics:** Introduction, Meaning & Definition, Characteristics, Objectives, Importance, Functions, Types of Customer Analytics, Role of Analytics in CRM, Purchasing Pattern Analysis, Life Style of Customers, Loyalty Analytics, Customer Life Time Value, Propensity Analytics, Churn Analytics, Customer Segmentation, Cross- Sell or Upsell Models, Analytics and Innovation, Potential Application of Analytics in CRM, Relevance of CRM Analytics in Business, List of Software's for CRM Analytics.

## **Unit V: ( No.of Teaching Hours: 12)**

**HR Analytics:** Introduction, Meaning & Definition, Features, Objectives, Importance, Functions, Types of HR Analytics, Employee Performance Evaluation, Employee Attrition Rate, Recruitment Analytics, Compensation Analytics, Talent Analytics, Training Analytics, Workforce Analytics, Role of Analytics in HRD as a whole, Potential Application of Analytics in HR Department Relevance of HR Analytics in Business, List of Software's for HR Analytics.

### **Suggested Reading:**

1. Acharya, Seema Subhasini, Chellappan, Big Data Analytics. Wiley.
2. Berthold, Michael David J. Hand. Intelligent Data Analysis. Springer.
3. Franks, Bill. Taming the Big Data Tidal Wave: Finding Opportunities in Huge Data.
4. Mineli, Michael Michele Chambers, Ambiga Dhiraj. Big Data, Big Analytics: Streams with Advanced Analytics. John Wiley & sons.
5. Myat, Glen J. Making Sense of Data. John Wiley & Sons.
6. Liebowitz, Jay. Big Data and Business Analytics. Auerbach Publications, CRC Press.

### **References:**

1. Plunkett, Tom Mark Hornick. Using R to Unlock the Value of Big Data: Big Data.
2. Rajaraman, Anand and Jeffrey David Ulman. Mining of Massive Datasets. Cambridge University Press.
3. Sathi, Arvind. Big Data Analytics: Disruptive Technologies for Changing the Game. MC Press.
4. Warden, Pete. Big Data Glossary. O'Reilly.
5. Analytics with Oracle R Enterprise and Oracle R Connector for Hadoop. McGraw-Hill/Osborne Media, Oracle Press.
6. Emerging Business Intelligence and Analytic Trends for Today's Businesses. Wiley Publications.