



SAVITRIBAI PHULE PUNE UNIVERSITY

Faculty of Commerce & Management

Master of Commerce (Semester III)

(Choice Based Credit System)

Revised Syllabus (2019 Pattern)

(w.e.f. Academic Year-2020-2021)

CORE COMPULSARY SUBJECT

Subject: BUSINESS FINANCE

Course Code: 301

Total Credits: 04

Objectives:

1. To acquaint the students with corporate finance required for Indian Industries.
2. To make the students aware about the latest developments in the field of corporate finance.
3. To enable the students to understand the traditional theories of capitalization and dividend distribution practices.
4. To give detail exposure of working capital management practice of finance to students Skills to be developed:

Skills to be developed:

1. To make aware about role of corporate finance and time value of money.
2. To expose them financial planning of firms and steps involved in it.
3. Students shall learn and acquire knowledge of long term and short term sources of finance available in India.
4. Students will acquire skills about how to go for working capital management of firm.

Unit No	Topic	No. of Lectures	Teaching Method	Course Outcome
1	Business Finance 1.1 Meaning, objectives, scope and importance 1.2 Time Value of Money: Need, Importance, Future value, Present value through discounted cash flow technique	10	Lecture, PPT, Group Discussion, Library Work, Assignment	Students will be able to understand the role and importance of corporate finance, and learn the calculation value of money.
2	Strategic Financial Planning: 2.1 Meaning - objectives, assumptions, 2.2 Steps in financial planning 2.3 Estimating financial requirements of firm - limitations of financial planning 2.4 Capitalization - over capitalization, undercapitalization, 2.5 Theories of capitalization, 2.6 Estimating financial needs and Sources of finance.	12	Lecture, PPT, Group Discussion, Library Work, Assignment,	Students will be able to understand the financial planning, theories of capitalization and estimation of finance need of firm.
3	Corporate Securities and Sources of Long term Finance: 3.1 Ownership securities - equity shares: characteristics, advantage and disadvantages, preference shares: characteristics, advantage and disadvantages, Companies Act (Amendment) 2013 3.2 Creditor's securities- debentures: characteristics, classification, procedure of issuing debentures and Bonds. 3.3 Company Deposit 3.4 The dividend decision: Background of dividend policy, Theories of dividend, Trend in dividend distribution in India, Measures of dividend policy, dividend yield and dividend Payout	14	Lecture, PPT, Group Discussion, Library Work, Assignment, Use of internet	Students will be able to learn the sources of finance to be tapped for running business successfully.

4	Short Term Finance and Working Capital Management 4.1 Characteristics of short term finance – short term needs, 4.2 sources of short term finance, role of working capital, best management practices of working capital 4.3 Financing of working capital – trade creditors, bank credit, bank financing of account receivables, working capital - advantages and disadvantages.	12	Lecture, PPT, Group Discussion, Library Work, Assignment, Use of internet	Students will be able to apply best practice in working capital management.
	Total	48		

Recommended Books:

1. Aswath Damodaram: *Corporate Finance: Theory and Practice*, Wiley International
2. Bhole L.M. and Mahakud Jitendra, 'Financial Institutions and Markets', Tata McGraw-Hill Education, Delhi.
3. Kuchal S.C., 'Corporate Finance', Chaitanya Publishing House, Allahabad
4. Kulkarni P.V., 'Business Finance', Himalaya Publishing House
5. Prasana Chandra, 'Financial Management: Theory and Practice'
6. William L. Maggiuson, Scott B. Smart, Lawrence J. Gitman, 'Principles of corporate finance', Cengage Learning Private Limited, Delhi.

CORE COMPULSARY SUBJECT

Subject: RESEARCH METHODOLOGY FOR BUSINESS

Course Code: 302

Total Credits: 04

1. Objectives:

- a. To acquaint the students with the areas of Business Research Activities
- b. To enhance capabilities of students to conduct the research in the field of business and social sciences
- c. To enable students in developing the most appropriate methodology for their research studies
- d. To make them familiar with the art of using different research methods and techniques

Unit No.	Unit Title	Contents	Skills to be developed
1	Introduction to Business Research	Introduction. Definition, Objectives, Significance & Types of Research, Criteria of research, Features of a Good Research, Steps in Scientific Research Process, Research Methods versus Methodology Ethics and Modern practices in Research: Ethical Issues in Research – Plagiarism, Role of Computer in Research, Application of Statistical software-. Introduction to SPSS	<ol style="list-style-type: none">i. To understand the nature, scope and Types of Researchii. To understand the basics of good research and research processiii. To understand various ethical issues and modern practices in research
2	Formulation of the Research Problem, Development of the Research Hypotheses, Research Design & Sampling	Research Problem: Defining the Research Problem, Techniques involved in Defining Research Problem Review of Literature Hypotheses: Meaning, Definition & Types of Hypothesis, Formulation of the Hypotheses, Methods of testing Hypothesis Research Design: Meaning, Nature & Classification of Research Design, Need for Research Design, Phases/Steps in Research Design Sampling: Meaning & definition of Sampling, Key terms in Sampling, Types of Sampling: Probability &	<ol style="list-style-type: none">i. To understand the concept and techniques of Research Problemii. To understand various aspects and methods of testing of Hypothesesiii. To study the nature of Research design and Sampling

		Non-probability, Sampling Errors	
3	Data Collection, Measurement & Scaling, Processing of Data: Sources of Data Collection:	<p>Primary Data: Methods of Data Collection, Merits & Demerits</p> <p>Secondary Data: Internal & External Sources of Data Collection</p> <p>Factors influencing choice of method of data collection</p> <p>Designing of a questionnaire – Meaning, types of questionnaire, Stages in questionnaire designing, Essentials of a good questionnaire ,Schedule</p> <p>Measurement& Scaling: Meaning & Types of Measurement Scale, Classification of Scales</p> <p>Processing of Data: Editing, Coding, Classification & Tabulation.</p> <p>Analysis & Interpretation of Data: Types of Analysis- Univariate, Bivariate and Multivariate Analysis of Data</p>	<ol style="list-style-type: none"> i. To gain the fundamental knowledge about Methods of Data Collection and formulating questionnaire ii. To understand the concept, type and classification of Measurement and Scaling iii. To understand the process of Analysis and Interpretation of data
4	Research Report and Mode of Citation & Bibliography:	<p>Research Report: Importance of Report Writing, Types of Research Reports, Structure or Layout of Research Report</p> <p>Mode of Citation & Bibliography: Author, Date, System, Footnote or Endnote System, Use of Notes. Position of Notes, Citing for the first time, Subsequent Citing, List of Abbreviation used in Citation, Mode of preparing a Bibliography, Classification of Entries, Bibliography Entries compared with Footnotes, Examples of Bibliography Entries</p>	<ol style="list-style-type: none"> i. To understand types and structure of Research Report ii. To study various aspects of mode of citation and bibliography

Teaching Methodology:

Topic No.	Total Lectures	Innovative Methods to be used	Film Shows and A.V. Application	Expected Outcome
1	12	Lecture, PPT Presentation Poster Presentation, Group Discussion, Library visit ,Home Assignment ,Pre reading, Class discussion , library visit , internet resources ,students Seminar/Workshop , case study	Relevant You Tub Videos.PPT ,online Video, AV Application	Understanding of basic knowledge of Business Research, Research Process, ethical issues and modern practices in research.

2	12	Lecture, PPT Presentation Poster Presentation, Group Discussion, Library visit ,Home Assignment ,Pre reading, Class discussion , library visit , internet resources ,students Seminar/Workshop , case study	Relevant You Tub Videos.PPT ,online Video, AV Application ,Short film show	Learning the formulation of Research Problem, Hypotheses, Research Design and Sampling
3	12	Lecture, PPT Presentation Poster Presentation, Group Discussion, Library visit ,Home Assignment ,Pre reading, Class discussion , library visit , internet resources ,students Seminar/Workshop , case study	Relevant You Tub Videos.PPT ,online Video, AV Application	Gaining knowledge of Sources of Data Collection Measurement & Scaling, Processing of Data
4	12	Lecture, PPT Presentation Poster Presentation, Group Discussion, Library visit ,Home Assignment ,Pre reading, Class discussion , library visit , internet resources ,students Seminar/Workshop , case study	Relevant You Tub Videos.PPT ,online Video, AV Application	Understanding the procedure of Research Report and mode of citation and bibliography

References:

Sr. No	Title of Book	Author/s	Publication	Place
1	Research Methodology-Methods & Techniques	C. R. Kothari	New Age International Publishers	New Delhi
2	Research Methodology	Dipak Kumar Bhattacharyya	Excel Books	New Delhi
3	Research Methodology-Methods & Techniques	Anil Kumar Gupta	Value Education of India	New Delhi
4	Research Methodology-Concepts and Cases	Deepak Chawla & Neena Sondhi	Vikas Publishing House Pvt. Ltd	New Delhi
5	Research Methods	Ram Ahuja	Rawat Publications,	Jaipur
6	Methodology & Techniques of Social Research,	P. L. Bhandarkar, T. S. Wilkison & D. K. Laldas	Himalaya Publishing House	Mumbai
7	Legal Research and Writing Methods	Anwarul Yaqin	LexisNexis Butterworths	Nagpur
8	Business Research Methods,	Donald R. Cooper & Pamela S. Schindler	Tata McGraw- Hill Edition	New Delhi
9	Investigating the Social World-The Process and Practice of Research	Russell K. Schutt	Sage Publication	New Delhi
10	Business Research Methods	Alan Bryman & Emma Bell	Oxford University Press	New York

SPECIAL ELECTIVE SUBJECT - GROUP A (ADVANCED ACCOUNTING & TAXATION)

Subject: ADVANCED AUDITING

Course Code: 303

Total Credits: 04

Objectives of the course

1. To enable the students to acquire knowledge of Auditing.
2. To Make appropriate application and uses of Auditing.

Depth of the program – Fundamental Knowledge

Unit No	Unit Title	Contents	Purpose Skills to be developed
1	Introduction and Standard on Auditing	Auditing concepts. Basic principles governing an audit - Audit Programme - Vouching - Verification and Valuation. Overview of Standard setting process - Role of Auditing and Assurance Standard and Auditing and Assurance Standard Board in India. Brief study of Standards on Auditing issued by the ICAI.	<ul style="list-style-type: none">• Conceptual Understanding• To provide basic knowledge of auditing• Create awareness of Auditing and assurance standard
2	Audit of Limited Companies	Preliminaries to the audit of limited company - Audit of share capital transactions - Debentures and other transactions - Audit report with special reference to CARO 2003 - Profit and divisible profit - Dividends - Investigation.	<ul style="list-style-type: none">• To provide basics of audit of limited company• Conceptual Understanding
3.	Audit Committee and Corporate Governance	Corporate Governance: Introduction-Verification of Compliance of Corporate Governance. Audit Committee: Constitution - Powers of Audit Committee - CEO/CFO Certification to Board - Report on Corporate Governance.	<ul style="list-style-type: none">• Conceptual Understanding of Corporate Governance• Conceptual Understanding of Audit Committee
4.	Audit under Computerized Information	Special aspects of CIS Audit Environment - Need for review of internal control - Use of Computers for Audit purposes -	<ul style="list-style-type: none">• Conceptual Understanding CIS• Use of computer in audit program

System (CIS) Environment	Audit tools - Test packs - Computerized audit programme.	
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Teaching methodology

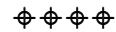
Topic No.	Total Lectures	Innovative methods to be used	Film shows and AV Applications	Project	Expected Outcome
1	12	PPT, Seminars, Presentations, test, practical approach of auditing	PPT /Online Video	Project can be given on Auditing Standard	To develop the knowledge about auditing standard.
2	12	PPT, Seminars, Presentations, test, practical approach of auditing	PPT /Online Video	Make a Power point presentation Printout of the same, paste in Journal.	To know about the practice of Company Auditor
3	12	Case study, PPT	PPT /Online Video	Project can be given on corporate governance audit	Develop knowledge about Corporate Governance and audit committee
4	12	PPT, Seminars, Presentations,	PPT /Online Video	Collection of information about audit under CIS	Use of computer in audit

Method of Evaluation

Subject	Internal Evaluation	External Evaluation	Suggested Add on Course
Unit – I	Written Tests, Case Study , Home Assignment 40%	Written Exam 60%	Application of GST and Personal Tax planning
Unit – II	Written Tests, Group Discussion, Visit Report, Home Assignment 40%	Written Exam 60%	Online auditing course
Unit – III	Written Tests, PPT , Visit report,Assignment40%	Written Exam 60%	NA
Unit – IV	Written Tests, Online Quiz, Home Assignment40%	Written Exam 60%	NA

References:

Sr.No.	Title of the Book	Author/s	Publication	Place
1	Practical Auditing.	Spicer and Peglar	S. Chand Publication	Delhi
2	Contemporary Auditing	Kamal Gupta	S. Chand Publication	Delhi
3	Auditing	R.C. Saxena	S. Chand Publication	Delhi
4	Auditing	Basu	Pearson Publications	Delhi
5	Auditing: Principles	Jagadish Prasad	S. Chand Publication	Delhi
6	Fundamentals of Auditing	S.K.Basu	Pearson Publications	New Delhi
7	Modern Internal Auditing	Anil Roy Chaudhary	Kamal Law House	Kolkatta
8	A Handbook of Practical Auditing	B.N. Tondon, S.sudharaman, S.Sudhaprabhu	S.Chand publications	New Delhi



SPECIAL ELECTIVE SUBJECT - GROUP A (ADVANCED ACCOUNTING & TAXATION)

Subject: SPECIALIZED AUDITING

Course Code: 304

Total Credits: 04

Objectives of the Course

1. To understand the concept, need, importance, utility of Auditing in special field.
2. To develop the skills of students to face the modern world of Auditing.
3. To create awareness among the students to face the modern world of Auditing.

Depth of Knowledge: Advanced Knowledge

Sr.No.	Title of the Unit	Content	Purpose skills to be developed
1	Audit Under Tax Laws	Tax Audit U/s 44 AB of Income Tax Act, 1961- Form 3 CA, 3 CB and 3 CD - Audit under GST Law - Steps to be taken by Auditor - Audit under GST Law – GST Audit Procedure	To understand need and importance of audit . To understand various concepts of Audit under GST
2	Internal Audit	Nature, Scope and Purpose of Internal Audit - Review of Internal Control - Areas of Internal Audit - Purchase, sale, cash, bank transactions - Internal Audit Report.	To understand need and importance of internal audit in an organisation
3	Audit of Banks	Salient features of enactments affecting Banks - Bank Audit, its approach Steps in Bank Audit - Checking of Assets and Liabilities - Scrutiny of Profit & Loss items - Audit Report of Banks - Long Form Audit Report	To know the need and importance of the audit in banks. To understand Process of audit in banks.
4	Audit of Co-operative Societies	Provisions of Maharashtra State Co-operative Societies Act 2013 and Multistate Co-operative Societies Act 2002. Special features of Audit of Cooperative Societies. Audit of) Co-operative Consumers Stores, 2) Salary earners Co-operative Society 3) Co-operative Housing Societies, 4) Urban Cooperative Credit Society. Audit Report of Co-operative Societies	To understand need and Importance of Auditing in co-operative sector.

Teaching Methodology

Topic No.	Total Lectures	Innovative Methods to be used	Film shows and AV applications	Project	Expected Outcome
1	12	Guest lecture by eminent person from actual field work to get firsthand experience	PPT /Online Video	Project can be given on process of audit	Student must able to understand new concept of auditing
2	12	PPT Presentation on internal audit	PPT /Online Video	Make a Power point presentation Printout of the same, paste in Journal.	Student must able to understand process of internal audit
3	12	Visit to any bank for understanding concept of auditing in banks	PPT /Online Video	Project can be given on process of bank audit	Student must able to understand auditing in banks
4	12	Guest Lecture / visit to cooperative society	PPT /Online Video	Collection of information from internet/ actual field visit	Students should know the application of auditing in cooperative sector in country like India

Method of Evaluation

Subject	Internal Evaluation	External Evaluation	Suggested Add on Course
Unit – I	Written Tests, Case Study , Home Assignment 40%	Written Exam 60%	Application of GST and Personal Tax planning
Unit – II	Written Tests, Group Discussion, Visit Report, Home Assignment 40%	Written Exam 60%	Online auditing course
Unit – III	Written Tests, PPT , Visit report, Assignment 40%	Written Exam 60%	NA
Unit – IV	Written Tests, Online Quiz, Home Assignment 40%	Written Exam 60%	NA

References:

Sr.No.	Title of the Book	Author/s	Publication	Place
1	Contemporary Auditing (Sixth Edition)	Kamal Gupta	Tata McGraw-Hill Publishing Co.	New Delhi
2	Auditing	R.C.Saxena Mrs. N. Padmalata	Himalaya publication	New Delhi
3	Fundamentals of Auditing	S.K.Basu	Pearson Publications	New Delhi
4	Modern Internal Auditing	Anil Roy Chaudhary	Kamal Law House	Kolkatta

5	A Handbook of Practical Auditing	B.N. Tondon, S.sudharaman, S.Sudhaprabhu	S.Chand publications	New Delhi
6	Guidance note on Tax Audit U/s 44 AB of the Income Tax Act.	The Institute of Chartered Accountants of India		New Delhi
7	GST Audit & Annual returns	Aditya Singhaniya	Taxman	New Delhi
8	GST Audit	CA Ashok Batra	Wolters Kluwer India pvt.Ltd	Pune

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SPECIAL ELECTIVE SUBJECT - GROUP B (Commercial Laws & Practices)

Subject: Laws Relating to International Business

Course Code: 305

Total Credits: 04

1. Preamble

Since liberalization the global business is changing its nature. Globalized world has been witnessing enhancement in the business transactions with increasing interdependence and interactions among the states. Trans-border businesses are expected to be carried out with the objective of mutual benefits to the transacting nations. Manufacturing as well as service sector is expected to see sea change in its functioning. In such situation, the international business environment is supposed to be just and judicious. It should be encouraging as well as sound legal framework will be the need of the day. System should be capable of regulating the business transactions effectively and efficient dispute resolution mechanism should be in place. The present subject is aimed to sensitize the learners on all such legal aspects regulating international business and dispute resolution mechanism and make them equipped when they venture into international business.

2. Objectives of the Program:

1. To equip the students with the knowledge of Contemporary Business World across the globe.
2. To acquaint the students with basic principles of International Trade, Business and Dispute resolution mechanism.
3. To make students aware about International Business Environment and about transnational corporations.
4. To study the impact of international business environment on foreign market operations and India's response to these developments.
5. To develop independent problem solving skills and sensitize the students regarding suitable careers in international business.

Depth of the program: Fundamental Knowledge, Principles and provisions of relevant policy, conventions and understanding of its applicability

Lectures: Each unit shall have equal weightage (i.e.12 Lectures)

Unit No.	Unit Title	Contents	Purpose Skills to be developed
1	International Law:	<p>International Law: Meaning, Scope, Objectives, Nature and Development of International Law, Sources and Evidences of International Law, Codification of International Law, India and International Law, Distinction between Public International Law and Private International Law</p> <p>International Business: Meaning, Objectives and Nature and Scope, Drivers of International Business, Benefits of International Business, Difference between Domestic and International Business, Globalisation in India and International Trade, Modes of entering into International markets.</p>	<ul style="list-style-type: none"> • Acquainting students with the Concept of International Law, international business. • To understand the process of Globalisation in India and nature of international markets.
2	International Trade:	<p>International Trade: Origin and nature of International Trade, International Business Environment: Concept, Nature, Internal and external environment. Economic Environment, Technological Environment, Political and legal Environment, Global Environment, Physical Environment.</p> <p>Trans-National Corporations: Their rights, duties and Responsibilities under International Law</p> <p>Advantages and Disadvantages or Problems of International Trade, Free Trade (<i>Laissez – faire</i> policy), Protectionism, Tariff barriers, Impact of tariff, Non-Tariff barriers (NTB), Balance of Payments in International Trade (Provisions of the GATT, 1994), Role of National and International</p>	<ul style="list-style-type: none"> • Acquiring conceptual and practical aspect of International trade, nature of Transnational Corporations and role of National and International law in International Trade and relevant International conventions.

		<p>Law in International Trade, Role of the United Nations in International Trade Law through the United Nations Commission for International Trade Law (UNCITRAL):</p> <ol style="list-style-type: none"> (i) International Sale of Goods and related transactions (ii) International Transport of Goods (iii) Construction Contracts (iv) International Payments <p>Brussels convention, 1968</p>	
3.	International Business Law: Environmental issues and India's Foreign Trade	<p>International Business Law: Environmental issues and India's Foreign Trade -</p> <ol style="list-style-type: none"> (i) Environment Protection - Norms of International Environment Law – United Nations Conference – Stockholm, Nairobi Conference 1980 - Kyoto Protocol - Carbon Credit - Clean Development Mechanism - India's Response: Environment Impact Assessment Under Indian Environment Protection Act. (ii) India's Foreign Trade Policy: Objectives, Strategies and its Legal Dimensions, Provisions regarding Imports-Exports, Foreign Direct Investment (FDI) Policy in India, Export Promotion measures. 	<p>Acquiring conceptual and procedural knowledge of International Environmental law, Environment Impact Assessment, F.D.I. and Export Promotion measures, India's Foreign Trade Policy ,</p>
4	International Commercial Dispute Resolution Mechanism:	<p>International Commercial Dispute Resolution Mechanism:</p> <ul style="list-style-type: none"> • International Commercial Arbitration & Conciliation under UNCITRAL - Model Law • International Court of Justice and its Jurisdiction • Enforcement of Foreign Awards in India under UNCITRAL - Model Law 	<p>Identifying the Concept and Significance of International Commercial Dispute Resolution Mechanism:</p>

	<ul style="list-style-type: none"> • International Court of Justice and its Jurisdiction • Enforcement of Foreign Awards in India. 	
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***All Acts / Rules / Conventions are to be studied with recent amendments**

Method of Evaluation:

Subject	Internal Evaluation	External Evaluation	Suggested Add on Course
Unit – I	Continuous Evaluation (Written Test etc.)	Written Examination	Diploma in International Law
Unit – II	Continuous Evaluation [Class Presentation (PPT) etc.]	Written Examination	Diploma in International Business
Unit – III	Continuous Evaluation (Seminar/Workshops etc)	Written Examination	Diploma in Import and Export
Unit – IV	Continuous Evaluation (Viva-Voce etc.)	Written Examination	Online Courses of International Commercial Dispute Resolution, MOOCS etc

References:

- 1) Arun kumar Jain, “International Business - Competing in the Global Market”, Place-Charles Hill, Tata McGraw Hill, New Delhi.
- 2) M.L.Jhingan, “International Economics”, Vrinda Publications, Delhi.
- 3) Malcolm N. Shaw, “International Law”, Cambridge University Press, New Delhi, (2007).
- 4) V. K. Bhalla, S. Shiva Ramu, “International Business, Environment and Management”, Anmol Publication Pvt. Ltd., New Delhi. (2010).
- 5) Dr. Ram Singh, “International trade operations”, Excel Books, New Delhi, (2009).
- 6) Francis Cherunilam, “International Trade and Export Management”, Himalaya Publishing House, Mumbai, (2000).
- 7) Dr. S. P. Gupta, “International Law and Human Rights”, Allahabad Law Agency, Haryana, (2009).
- 8) Dr. S. R. Myneni, “International Trade Law”, Allahabad Law Agency, Haryana (2008).
- 9) Indira Carr, “International Trade Law”, Routledge, Abingdon, Oxon, (2014).
- 10) Macmillan, “International Banking Legal & Regulatory Aspects”, Macmillan India Ltd., Daryaganj, New Delhi, (2007).
- 11) Judith Evans, “Law of International Trade”, Old Baile Press, London, (2001).

- 12) Rajendra P. Maheshwari, “International Business”, International Book House Pvt. Ltd., New Delhi, (2011).
- 13) Dr. S. K. Kapoor, “International Law and Human Rights”, Central Law Agency, Allhabad, (2004).
- 14) K. C. Johsi, “International Law & Human Rights”, Eastern Book Company, Lucknow, (2006).
- 15) Study Material, Professional Programme on International Business-Laws and Practices (Module-3)- Website:www.icsi.edu

Suggested Web references:

1. Larry Dimatteo,”International Business Laws and Legal Environment”, Tailer and Francis,Routledge,(2016) (<https://www.ebooks.com/en-ag/95642011/international-business-law-and-the-legal-environment/larry-a-dimatteo/>)

Sr. no	PPTs
1	Ref.: https://www.icsi.edu/media/webmodules/publications/9.5%20International%20Business.pdf
2	h bDimatteo,”International Business Law and Legal Envtps://www.slideshare.net/anuj4535/international-bussiness-law
3	https://www.slideshare.net/bearister2746/basics-of-international-business-law
4	https://www.slideserve.com/rocio/international-business-law

SPECIAL ELECTIVE SUBJECT - GROUP B (Commercial Laws & Practices)

Subject: WTO – Norms & Practices

Course Code: 306

Total Credits: 04

Preamble:

Globalisation has made remarkable change in the Global business Scenario. The legal system regulating international business transactions are also expanding. World Trade organization and General Agreement Tariffs and Trade (GATT) are instrumental in regulating the global business transactions. Effective Disputes settlement mechanism ensures the parties adequate legal protection required in such transactions. Hence understanding the structure and functioning of WTO and GATT becomes imperative for the rising generations of the global business world.

Objectives of the Program: To understand purpose and scope of GATT & WTO and to study their legal framework and disputes settlement mechanism with basic insight into substantive law of these institutions.

Depth of the program: Fundamental Knowledge, Principles and provisions of relevant policy, conventions and understanding of its applicability

Lectures: Each unit shall have equal weightage (i.e.12 Lectures)

Unit No.	Unit Title	Contents	Purpose Skills to be developed
1	Introduction to WTO: Historical Background	Introduction to WTO: Historical Background International Economic Relations before and after Second World War, Havana charter for International Trade Organizations (ITO), GATT to WTO – A Historical Overview: Protectionism, Formation of GATT, Objectives and Relevance of GATT at present, GATT Tariff Negotiations (from Geneva to Doha and beyond)	<ul style="list-style-type: none">• Acquainting students with the Concept of International Law, international business.• To understand the process of Globalisation in India and nature of international markets.
2	World Trade	World Trade Organization (WTO):	Acquiring conceptual and practical

	Organization (WTO):	Basic Principles of the WTO Trading System, the Objectives, Functions and structure of WTO – Decision making - The WTO Agreement – Membership, Accession and withdrawals, current status of individual accession, WTO and Global Economic Policy making, Achievements of WTO.	aspect of International trade, nature of Transnational Corporations and role of National and International law in International Trade and relevant International convention.
3.	Legal Framework of General Agreement on Tariffs and Trade (GATT) 1994:	Legal Framework of General Agreement on Tariffs and Trade (GATT) 1994: Preamble – General - Most favored Nation Treatment – (Art. – I) Schedules of concessions (Art. – II) National Treatment on International Taxation and Regulations (Art. – III), Special provisions relating to cinematograph films (Art.-IV), Freedom of Transit (Art.-V) Anti-dumping Agreement (Art. – VI) WTO Agreement on Agriculture – WTO Agreement on Textile and Clothing – WTO General Agreement on Trade in Service (GATS) – (i) WTO – International Trade and Human Rights – Trade and Environmental issues in the WTO – Developing Countries and WTO - India’s Responses to WTO	Acquiring conceptual and procedural knowledge of International Environmental law, Environment Impact Assessment, F.D.I. and Export Promotion measures, India’s Foreign Trade Policy ,
4	The WTO Disputes Settlement Mechanism:	The WTO Disputes Settlement Mechanism: Elements of disputes settlement - Dispute Settlement Body - Procedure of disputes settlement - Appeals - Good offices, conciliation and mediation - The establishment of panels - Terms of reference of Panels, composition, functions and responsibility of panels – Adoption of Panel Reports – Implementation of Rulings.	To understand the Concept of Dispute Settlement Body along with its Procedure for disputes settlement and Implementation of Rulings.

***All Acts / Rules / Conventions are to be studied with recent amendments**

Method of Evaluation:

Subject	Internal Evaluation	External Evaluation	Suggested Add on Course
Unit – I	Continuous Evaluation (Written Test etc.)	Written Examination	Diploma in International institutions in International Trade
Unit – II	Continuous Evaluation [Class Presentation (PPT)etc.]	Written Examination	Diploma in Regulatory Framework of World Trade Organisation.
Unit – III	Continuous Evaluation (Seminar/Workshops etc)	Written Examination	Diploma in International Trade and Human Rights
Unit – IV	Continuous Evaluation (Viva-Voce etc.)	Written Examination	Online Course on General Agreements on Trade and Services,MOOCS etc

References:

- 1) R. K. Rangachari, WTO, Its Benefits, Misunderstandings, Agreements, Policies for the developing countries, Palak Publication, Mumbai.
- 2) Francis Cherunilam, International Trade and export Management, Himalaya Publishing House.
- 3) Autar Krishen Kaul, “Guide to the WTO & GATT”, Satyam Law International, New Delhi, 4th edition (2013).
- 4) Hema Garg, “WTO and Regionalism in World Trade”, New Century Publications, New Delhi, (2004)
- 5) Arun Goyal, Noor Mohd, “WTO in the New Millennium”, Academy of Business Studies, New Delhi.
- 6) K. D. Raja, “WTO Agreement on Anti-Dumping A GATT / WTO and Indian Jurisprudence”, Kluwer Law International, New Delhi. (2008).
- 7) Jayanta Bagchi, “World Trade Organisation – An Indian Perspective” Eastern Law House, New Delhi (2008).
- 8) Vibha Mathur, “WTO and India” New Century Publications, New Delhi, (2005).
- 9) Amrita Shahabadi, “World Trade Organisation”, APH Publishing Corporation, New Delhi, (2007)
- 10) Anne O. Krueger, “The WTO – as an International Organisation”, Oxford University Press, New Delhi (1998).

- 11) T. K. Bhaumik, “The WTO – A Discordant Orchestra” Sage Publications, New Delhi, (2006)
- 12) Bernard Hoekman, Aaditya Mattoo & Philip English, “Development, Trade, and the WTO” The World Bank, Washington, D.C., Atlantic Publishers & Distributors, New Delhi (2005)
- 13) Dr. S. R. Myneni, “World Trade Organisation”, Asia Law House, Hyderabad (2012).
- 14) Palle Krishna Rao, “WTO Text & Cases”, Excel Books, New Delhi (2005).
- 15) Peter Van Den Bossche, “The Law and Policy of the WTO: Text, Cases and Materials”, Cambridge University Press, 4th Edn. (2018)
- 16) Michael Trebilcock, Robert Howse, etc., “The Regulation of International Trade” Routledge, (2003)
- 17) Daniel Bethlehem, Donald McRae etc. (Editors), “The Oxford Handbook of International Law”, Oxford University Press, U.K., (2009)

Suggested web references:

Articles/Books:

1. Overview of the WTO Agreements, (www.meti.go.jp > report > downloadfiles > 2010WTO)
2. The World Trade Organization 20 Years On: Global Governance by Judiciary, (Article by [Robert Howse](#)),
European Journal of International Law, Volume 27, Issue 1, February 2016, Pages 9–77, <https://doi.org/10.1093/ejil/chw011>
3. <https://fas.org/sgp/crs/row/R45417.pdf> (Book: World Trade Organization: Overview and Future Direction Updated December 6, 2019)
4. https://papers.ssrn.com/sol3/papers.cfm?abstract_id=86068 (“The Future of the WTO” by [Kym Anderson](#))

Sr. no	PPTs
1	Ref.: https://www.icsi.edu/media/webmodules/publications/9.5%20International%20Business.pdf
2	https://www.slideshare.net/amnindersekhon/world-trade-organisation-63725377
3	https://www.slideshare.net/jyothiish/world-trade-organisation-55507960
4	https://slideplayer.com/slide/4486931/ (GATT Law and WTO: Basic Principles)

SPECIAL ELECTIVE SUBJECT - GROUP C (Advanced Cost Accounting & Cost system)

Subject: Cost Audit

Course Code: 307

Total Credits: 04

Level of Knowledge – Advanced

Objectives:

1. To provide adequate knowledge to the students on Cost Audit Practices.
2. To acquaint students to understand the role and responsibilities of Cost Auditor
3. To familiarise the students how Cost Audit Report is prepared.

Unit No	Unit Title	Contents	Skill to be developed
1	Introduction To Cost Audit	Cost Audit <ul style="list-style-type: none">• Meaning, Definitions, Objectives, Scope, applicability, Advantages & Limitations of Cost Audit• Differences between Financial Audit and Cost Audit.• Concepts of Efficiency Audit, Proprietary Audit, Social Audit & System Audit.• Study Of Companies (Cost Records And Audit) Audit Rules As Per The Latest Amendments	In depth Understanding of basic concepts of cost audit and its applicability in various areas
2.	Cost Auditor	Cost Auditor <ul style="list-style-type: none">• Qualifications, Disqualifications, Appointment, Remuneration ,Removal, Rights, Duties, Responsibilities & Liabilities of Cost Auditor under Company Act 2013, Cost & Works Accountants Act. 1959 & other Statues as amended from time to time.• Status and Relationship of Cost Auditor with financial Auditor	In Depth Knowledge On Rights ,Duties, Responsibilities And Liabilities Of Cost Auditor
3.	Cost Audit – Planning & Execution	Cost Audit – Planning & Execution <ol style="list-style-type: none">a. Planning of Cost audit: Familiarization with the Industry, The production process, system & procedure, List of Records Preparation of the Cost Audit Programme,b. Execution of Cost audit Verification of Cost Records, Evaluation of Internal Control	Knowledge to Conduct The Cost Audit Traditionally And Electronically

		System, Audit Notes, Working Papers, Cost Audit in (EDP) Electronic Data Processing Environment & Challenges before Cost Auditor in EDP Environment.	
4.	Cost Audit Report	Cost Audit Report <ul style="list-style-type: none"> Detailed Contents of the Report, Distinction between 'Notes' & 'Qualification' in the Cost Audit Report, Auditor's Observation & Conclusions. Preparation & Submission of Cost Audit Report Extensible Reporting Language (XBRL) & its Salient features. 	Knowledge On Preparation Of Cost Audit Report.

Teaching Methodology

Sr No	No Of Lectures	Innovative Methods to be used	Films Shows and AV Applications	Project	Expected Outcome
1.	12	PPT	You tube lectures.	Group discussion	Understand importance of cost audit
2.	12	Guest Lecture by professionals.		PPT	Understand the role and responsibility of cost auditor
3.	12	Group discussion		Visit to Costing Department or visit to Cost Auditor.	Able to prepare plan for cost audit
4.	12	Study Published cost audit reports of various companies. Available on Google.			Able to understand how to draft Cost Audit Report.

Methods of Evaluation

Subject	Internal Evaluation	External Evaluation	Suggested AD-On Course
For all Units	Multiple Choice	SPPU	Visit to industries and make a report on

	Questions, Written Test, Internal Examination, PPT based presentation group discussion assignment. Open book test poster presentations.		the visit. Chapter 4
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References

Sr. No	Title of the Book	Author	Publisher	Place
1	Cost and Management audit hand Book	Study Material ICAI Kolkatta	Institute Of Cost Accountant Of India Kolkata	Kolkata
2	Cost and management Audit	Abhishek Gautamchand Jain	Himalaya Publishing House	New Delhi
3	Cost Audit Practice manual	CA Shrinivas Anand G.	Taxman's	New Delhi
4	Cost Audit and Management audit	Suxena And Vashist	Sultan Chand	New Delhi
5	Cost Audit and Management audit	A.R.Ramanathan	Tata McGraw-Hill	Noida
6	Cost audit	J.P. Berry	The Institute of Chartered Accountant of India	New Delhi
9.	Efficiency auditing	Walley	Springer Nature Palgrave Macmillan	UK United Kingdom

Web References

Sr. No	Lectures	Films	PPTs	Articles	Others
			You Tube lecture videos are available on all these		https://icmai.in www.globalcma.in

	<p>Guest Lectures by Field Persons such as working executives from industries and of Practicing Cost and Management Accountants.</p>	<p>You Tube films showing working of different industries. Discovery Turbo Channel</p>	<p>topics.</p>	<p>Articles from the Professional Journal like The Management Accountant, The Chartered Accountant, The Chartered Secretary</p>	
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Note: 100 % of marks are allotted to Theory only.

SPECIAL ELECTIVE SUBJECT - GROUP C (Advanced Cost Accounting & Cost system)

Subject: Management Audit

Course Code: 308

Total Credits: 04

Objectives:

1. To acquaint the students with the knowledge of the techniques and methods of planning and execution of Management Audit.
2. To familiarise the students with the knowledge of corporate image.
3. To provide knowledge to students on operational audit.

Unit No	Unit Title	Contents	Skill to developed
1	Management Audit	<ul style="list-style-type: none">• Introduction – Definitions - Concept & Essentials of Management Audit• Difference between Financial Audit & Management Audit.• Objectives, Importance & Scope of Management Audit.• Benefits of Management Audit• Relationship with different types of Audits• Conflicts between Profit versus Value Maximisation Principle• Role of Management Accountant in Decision Making	In depth Understanding of fundamentals of Management audit.
2.	Procedure of Management Audit	<ul style="list-style-type: none">• Preparation of conducting Management Audit ,Management Audit programme,• Reporting under Management Audit	Knowledge on Management Audit procedures
3	Areas of Management Audit	<ul style="list-style-type: none">• Corporate Service Audit,• Corporate Development Audit• Social Cost-Benefit analysis• Evaluation of.....<ol style="list-style-type: none">1. Consumer Services.2. Research and Development.3. Corporate culture.4. Human Resource Development.	Knowledge on different areas of Management audit
4	Operational Audit	<ul style="list-style-type: none">• Meaning & Concept of Operational Audit. Objectives, plan for Operational Audit.• Program for Operational Audit. Differences between Operational Audit and	Detailed Understanding of operational Audit

		Management Audit <ul style="list-style-type: none"> Approaches, Methods, Evaluation, Recommendations and Reporting under Operational Audit. 	
5	Evaluation of Corporate Image.	<ul style="list-style-type: none"> Meaning & Concept of Corporate Image. Sources of Corporate Image Evaluation of Corporate image. Impact of Corporate image on Business 	In depth Understanding of corporate Image.

Teaching Methodology

Unit	No Of Lectures	Innovative Methods to be used	Films Shows and AV Applications	Project	Expected Outcome
1.	12	PPT	You tube lectures	PPT	Understanding importance of management Audit
2.	08	Guest Lecture By Professionals.		Group Discussion	Understanding The Procedure Of Management Audit
3.	10	Group Discussion		Case Studies	Understanding Corporate Image In Management Audit
4.	10	Study Published Management Audit Reports Of Various Companies. Available On Google.		Assignment	Able To Understand Different Areas Of Management Audit
5.	08	Study Of Operational Audit In Depth From CMA Cost And Management Audit.		Poster Presentation	Help To Understand Operational Audit.

Methods of Evaluation

Subject	Internal Evaluation	External Evaluation	Suggested AD-On Course
For all units	Multiple Choice Questions, Written Test, Internal Examination, PPT based presentation etc.	SPPU	Visit to industries and make a report on the visit.

References

Sr. No	Title of the Book	Author	Publisher	Place
1	Cost And Management Audit	Abhishek Gautamchand Jain	Himalaya Publishing House	New Delhi
2	Cost Audit Practice Manual	CA Shrinivas Anand G.	Taxman's	New Delhi
3	Cost Audit And Management Audit	Suxena And Vashist	Sultan Chand & Company	New Delhi
4	Cost Audit And Management Audit	A.R.Ramanathan	Tata McGraw-Hill	Noida
5	Operational Auditing: Principles And Techniques For A Changing World (Internal Audit And IT Audit Book	Herman Merdoc	Kindle Publication	Amazon
6	Cost and Management audit hand Book	Study material ICAI Kolkatta	Institute of Cost Accountant of India Kolkatta	Kolkatta
7.	The Corporate Image: Strategies of Effective Identity Programmes	Nicholas	Kogan Page; 2nd edition	Amazon

Note: 100% Marks are assigned to theory only

Web References Lectures	Films	PPTs	Articles	Others
Lectures by field persons such as working executives from industries and practicing Cost & Management Accountants	You Tube films showing working of different industries. Discovery Turbo Channel	You tube lectures on all topics	Articles from the professional Journal like The Management Accountant, The Chartered Accountant, The Chartered Secretary	https://icmai.in www.globalcma.in

SPECIAL ELECTIVE SUBJECT - Group D (Co-operation & Rural Development)**Subject: Co-operative Credit System****Course Code: 309****Total Credits: 04****Objectives of the course**

- a. To acquaint and create awareness among the student with the concept of co-operative credit system
- b. To study the organizational set-up of co-operatives system
- c. To create awareness about the problems of rural credit system

Unit No.	Unit Title	Contents	Skills to be developed
1	Introduction to Rural Credit System	1.1 Definition of Credit 1.2 Importance of Agricultural credit 1.3 Features of credit 1.4 Types of Credit 1.4.1 Short Term credit 1.4.2 Medium Term Credit 1.4.3 Long Term Credit 1.5 Need of Institutional Credit & limitations of Credit System.	1. To understand the meaning and importance of agriculture credit 2. To know the types of credit 3. To understand the need for credit institutions 4. To know the limitations of institutional credit system
2	Structure of Credit Co-operatives	2.1 Federal Credit Co-operatives 2.2 Integration of Short Term, Medium Term and Long Term Credit, its advantages and disadvantages	1. To understand the structure of co-op. credit system. 2. To understand the advantages & disadvantages of integration of short term, medium term & long term credit

Unit No.	Unit Title	Contents	Skills to be developed
3.	Agricultural & non- Agricultural Co-operatives	1.1 Functioning of Agricultural Credit Co-operatives- PACS 1.2 District Central Co-operative Bank-DCC Banks	1. To create awareness among the students about agricultural & non agricultural co-operative societies functioning in India

		1.3 State Co-operative Banks 1.4 Working of Urban Co-operative societies 1.5 Salary Earners Co-operative Credit Societies 1.6 Other Non Agricultural Credit Societies	
4.	Rural Co-operative Banking System	4.1 Need and objectives of rural co-operative banks 4.2 Formations 4.3 Functions of rural co-operative banks 4.4 Sources of finance 4.5 Performance of rural co-operative banks 4.6 Problems and prospects of rural co-operative banks	1. To understand the need & objectives of rural banking system. 2. To know the procedure of formation of co-op. banks 3. To understand the functions of co-op. banking sector

Teaching Methodology

Topic No.	Total Lectures	Innovative methods to be used	Film shows and AV Applications	Project	Expected Outcome
1	12	Class room discussion	----	-----	Conceptual clearance about agricultural credit and its need
2	12	Class room discution and group discussion	-----	Report on the group discussion	Better understanding about short term, medium term and long term agricultural credit
3	12	Visit to Agricultural and non-agricultural credit societies.	-----	Report on the visit made	Enhanced understanding about conditions of agricultural and non-agricultural credit societies
4	12	Class room lecture, discussion and visit rural co-operative bank	-----	Report on the visit made	Better understanding about rural co-operative bank

SPECIAL ELECTIVE SUBJECT - Group D (Co-operation & Rural Development)

Subject: Co-operative Banking System

Course Code: 310

Total Credits: 04

Objectives:

1. To understand the operational process of disbursement of loans and advances
2. To understand the supervisory role of Maharashtra State Co-operative Bank
3. To make student familiar with the role of NABARD and RBI
4. To make them aware of the cooperative movement and inculcate co-operational attitude among them

Unit No.	Unit Title	Content	Purpose/Skills to be developed
1	Advancing of Credit	Need of advances: 1.1 Criteria for advances 1.2 Procedures, Types and Disbursement of Crop Loan system, Kisan Card, etc. 1.3 Advances to priority sector schemes 1.4 Overdues follow up 1.5 NPA Concept and norms	<ol style="list-style-type: none">1. To understand the need of advances in co-operative sector.2. To understand the criteria for advancing the loans3. Disbursement of crop loan, kisan card etc.4. To understand the process of advancing credit to priority sector.5. To understand the concept of NPA in relation to agriculture sector.6. To study the system of recovery of NPA
2	Maharashtra State Co-operative Bank (Apex Bank)	Maharashtra State Cooperative Bank: 2.1 Objectives of M.S. Cooperative Bank 2.2 Functions and Working 2.3 Role of M.S. Cooperative Bank in the development of State Co-operative movement 2.4 Progress, Problems and Prospects of M.S. Cooperative Bank	<ol style="list-style-type: none">1. To understand objectives & functions of M.S. Co-operative bank.2. To study the role of M.S. Co-operative bank in development of state co-operative movement.3. To understand the problems in functioning of M.S. Co-op. Bank4. To study future prospectus & reinforcement of MS Co-op. Bank

3	National Bank for Agricultural and Rural Development (NABARD)	National Bank for Agricultural and Rural Development (NABARD) 3.1 Historical background, Organization and Functions 3.2 Role of NABARD in Agricultural finance and rural Development in India. 3.3 Procedure and norms of finance and refinance 3.4 Performance and evaluation of NABARD 3.5 Need to enhance the scope of NABARD	1. To study objectives, functions of NABARD 2. To understand organizational set up of NABARD 3. To evaluate the role of NABARD in agricultural finance & rural development in India 4. To understand the finance & refinance activities of NABARD
4	Institutional Support to Co-operative Credit	Institutional Support to Co-operative Credit 4.1 Role of RBI in Co-operative credit 4.2 RBI funding to Co-operative credit 4.3 National Federation of State Co-operative Banks 4.4 National Co-operative Agriculture & Rural Development Banks Federation Ltd.	1. To understand the role of RBI in co-op.credit 2. To understand the role of national federation of state co-op. Banks 3. To understand the role of National federation of agricultural & rural development banks

Teaching Methodology

Topic No.	Total Lectures	Innovative methods to be used	Film shows and AV Applications	Project	Expected Outcome
1	12	Group discussion	--	Report on group discussion	Awareness & understanding about advances
2	12	Class room discussion	---	-----	Awareness & understanding about M.S.Co-operative banks functioning, role, and its problems
3	12	Class room presentations & group discussion	AV available on Internet	Report on group discussion, presentations and visuals	Clear concept of NABARD
4	12	Group discussion and class room presentations	-----	Report on group discussion, presentations	Awareness about RBI role for support of state co-operative banks

Recommended Books:-

1. Krishnaswami O.R.- Co-operative audit, National Council for Co-operative training, New Delhi.
2. N.L.Ghorpade- Co-operation and Rural Development
3. Dutt and Somsundaram- Indian Economy
4. Samiuddin- Co-operative farming & its impact on Rural Industrialization, Aligarh
5. Samiuddin- Scope & Problems of Co-operative in India, Alighr
6. Kamat G.S- New Dimension pf Co-operative Management, Himalaya Publishing
7. Khandelwal M.C. – Co-operative Audit, Patiyala Pustak Bhandar, Jaipur
8. S.L.Goyal- Principles, Problems, and Prospects of co-operative administration, Sterling publishing pvt.Ltd,Jalandhar
9. K.K.Taimani- Co-operative organizations and Management
10. G.S.Kamat- New dimentions of Co-operative Management
11. G.S.Kamat- Cases in co-operative Management

Journals:

1. Journal of Rural Development, Hyderabad (Rajendranagar)
2. Journal of Co-operative Perspective, Pune.
3. The Indian Journal of Commerce, New Delhi.
4. Journal of Sahakari Maharashtra, Pune



SPECIAL ELECTIVE SUBJECT - GROUP E (BUSINESS PRACTICES & ENVIRONMENT)

Subject: Entrepreneurial Behavior

Course Code: 311

Total Credits: 04

Objectives of the Course:

- a) To develop understanding of entrepreneurial environment amongst the students.
- b) To motivate students to be in the modern values of entrepreneurship.
- c) To motivate students to enhance their entrepreneurship competencies.

Unit No.	Unit Title	Contents	Skills to be developed
1	Entrepreneurship and Entrepreneurship Training	Entrepreneurship and Entrepreneurship Training: Meaning and features of Entrepreneurship, Entrepreneurial Qualities, Assessing Potential Entrepreneurship- Tools and Techniques Used For Behavioral Tests. Entrepreneurship Training: Objectives, Needs and Significance, Training Components, Training Methodologies.	<ol style="list-style-type: none">i. To understand what is entrepreneurship and what are its features, qualities.ii. To know the tools and techniques in behavioural test.iii. To study the objectives, requirements to become entrepreneur and the types of training methodologies to become successful entrepreneur.
2	Development of Achievement Motivation	Development of Achievement Motivation: Sources of Development of Achievement- Skills required for effective Entrepreneurship Development- Entrepreneurship Problems- Beliefs and Attitude-Limitations.	<ol style="list-style-type: none">i. To understand the sources of development of achievement and what are the skills required to become effective entrepreneur.ii. To study the problems faces by the entrepreneur with its beliefs and attitudes along with its limitations.
3	Promoting Entrepreneurship	Promoting Entrepreneurship: Need and Importance of Trainer- Motivator, Skills and Qualifications of Trainer. Motivator- Need and Significance to Boost Training Support.	<ol style="list-style-type: none">i. To understand the meaning of promoting entrepreneurship.ii. To study the need and importance of trainer, his qualifications.iii. To understand the concept of boost training support with its components to enhance the effectiveness in entrepreneurship.

4	Business Opportunity Guidance	Business Opportunity Guidance: Importance and Relevance of Business Opportunity- Process of identifying and assessing business opportunity- Selection of business opportunity- new trends in the service sector- scope for entrepreneurship in the service sector- market survey tools and techniques.	i. To understand what is opportunity in business, how to identify the opportunity and how to achieve the goals and objectives. ii. To understand the importance of business opportunity process from its origin like from identification of business opportunity, its assessment, execution. iii. To study the scope and opportunities of entrepreneurship in specifically service sector with the help of market survey and the requirement of the society in availing various types of services.
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Teaching Methodology

Topic No.	Total Lectures	Innovative methods to be used	Film shows and AV Applications	Project	Expected Outcome
1	12	Pre reading, Class discussion, examples from real life through newspapers that how to become successful entrepreneur.	You Tube Video and PPTs on the explanation of requirements to become entrepreneur and entrepreneurship and its training.	Small projects to be assigned to students in individual or group to practically understand to study entrepreneur and entrepreneurship and its training.	Understanding of basic knowledge of entrepreneur and entrepreneurship with entrepreneurship training with the help of real life examples.
2	12	Study on the literature, newspapers, case studies of development of motivation, to study the required skills with problems and limitations of entrepreneurship with examples.	You Tube Video on development of motivation of entrepreneurship with case studies.	Project Report on the motivation in entrepreneurship, skills required, problems faced by the entrepreneurship, shortcomings, environmental factors etc.	Understanding of knowledge on development in entrepreneurship, problems faced by them and to develop a roadmap that how to overcome on these problems to become successful entrepreneur.
3	12	Guest Lectures on Promoting entrepreneurship to motivate the students.	You Tube Videos and PPTs on promoting entrepreneurship, skills of trainer etc.	Detailed Project Report on needs, importance of trainer and boost training support to enhance entrepreneurship.	Developing understanding in students about the need and importance of trainer in entrepreneurship to develop

					qualities and capacities to face contingencies in upcoming entrepreneurs.
4	12	Study on various Government schemes on the creation and development of new entrepreneurs in the country.	PPT Presentations and You Tube videos on workings various Government Schemes, facilities, training to the entrepreneurs.	Projects assigned to the students to study of various Government entrepreneurship schemes by visiting District Industrial Center (DIC), MITCON.	Practical understanding to students to get knowledge on the various schemes run by the Government to the new, young entrepreneurs in various sectors by providing various facilities like training, funding, subsidy, plant visit, project finance their procedure of execution, importance or viability of the project.

References:-

1. S.S. Nadkarni- Developing New Entrepreneurs –EDII Ahmedabad.
2. N. P. Singh- Entrepreneurs V/s Entrepreneurship- Asian Society for ED.
3. Desi Vasant- Dynamics of Entrepreneurial Development and Management- HPH.
4. Khairka S.S. - Entrepreneurial Development- S. Chand & Co. New Delhi.
5. Moharana Drant Desai- Entrepreneurship Development- RBSA Publishers, Jaipur.
6. Paul Jose, Kumar N. Paul T.M. - Entrepreneurship Development. HPH, New Delhi.
7. Saini J. S., Rathore B. S. - Entrepreneurship Theory and Practice.



SPECIAL ELECTIVE SUBJECT - Group E (Business Practices & Environment)

Subject: Entrepreneurship

Course Code: 312

Total Credits: 04

Objectives of the Course:

- a) To expose the students in the various aspects of entrepreneurship.
- b) To enable the students to do SWOC analysis of entrepreneurship as careers options.

Unit No.	Unit Title	Contents	Skills to be developed
1	Challenges in Entrepreneurship Development	Challenges in Entrepreneurship Development: Dot com entrepreneurship, Role of Government in entrepreneurship development- Research and Development Technology for commercialization- Science technology and entrepreneurship development.	<ul style="list-style-type: none">i. To understand the challenges in entrepreneurship.ii. To know the role of Government in entrepreneurship development.iii. To study the R&D technology for development of entrepreneurship.
2	Specialized Institutions Involved in Entrepreneurship Development	Specialized Institutions Involved in Entrepreneurship Development: District Industrial Centre (DIC), Maharashtra State Financial Corporation (MSFC), Small Industries Development Bank of India (SIDBI), Industrial Finance Corporation of India (IFCI), Small Industries Service Institute (SISIs), Industrial Development Bank of India (IDBI), Maharashtra Industrial Development Corporation (MIDC), Maharashtra Centre for Entrepreneurship Development (MCED), Maharashtra Industrial Technical Consultancy Organization (MITCON).	<ul style="list-style-type: none">i. To understand thoroughly the role of specialized institutions in the entrepreneurship development.ii. After study of each specialized institutions the students will be able to understand the functions or guidelines of Government w.r.t. specialized institutions.
3	Creativity and Innovation	Creativity and Innovation: Meaning and Importance- Role of developing new business markets, Creativity in problem solving.	<ul style="list-style-type: none">i. To understand the concept of creativity and innovation.ii. To know the role creativity and innovation of developing new business.iii. To understand how the creativity and innovation help to grow or develop entrepreneurship in various sectors according to availability of

			resources, market etc. iv. To study the problems solving skills through creativity and innovation.
4	Business Plan	Business Plan- Meaning, Importance, Contents of business plan, Preparation of business plan.	i. To understand what is business plan in detail with its importance in entrepreneurship. ii. To understand the contents of business plan in preparation considering its SWOT analysis.

Teaching Methodology

Topic No.	Total Lectures	Innovative methods to be used	Film shows and AV Applications	Project	Expected Outcome
1	12	Guest Lectures should be arranged to discuss on the various challenges in entrepreneurship development. Role of Government.	You Tube Video and PPTs on the explanation of various challenges to be faced in entrepreneurship development. Role of Government.	Detailed report / project assigned to students to find the challenges of entrepreneurship development in various sectors or industries. Role of Government in entrepreneurship development.	Understanding of entrepreneurship development. Challenges faced by the entrepreneurs in the Globalization era. The role of Government in entrepreneurship development. How the information and technology helps in entrepreneurship development.
2	12	Guest Lectures, Study on the Government Reports, newspapers, to study the role of specialized institutions in entrepreneurship development.	You Tube Video on PPTs on the explanation of specialized institutions role involved in entrepreneurship development.	Project Report on the study of each specialized institution to study the role or functions of each institution in the entrepreneurship development.	Understanding the knowledge on each specialized institutions formed by the Government. And how these institutions help the new entrepreneurs or startups and existing entrepreneurs to develop their business.
3	12	Creative thinking, Imagination, preparation of new business model, marketing strategies, research and development, exhibitions to be arranged under the guidance of experts in the respective field/ area.	You Tube Videos and PPTs on promoting business, creativity and innovation, idea generation, identification of market, etc.	Projects or demonstrations assigned to the students to study on creative thinking and innovation.	By arranging and developing creative thinking and innovation, imagination, new business models, R & D , strategy development skill, exhibitions will help the students to think out of the box and it will helps to the birth of new entrepreneur/ start up or development of entrepreneurship.

4	12	Guest lectures should be arranged to discuss with the students, how to prepare business plan, priority in business plan, requirement of resources, allocation of resources etc.	You Tube Videos and PPTs on new business plan includes contents and preparation of business plan.	Projects assigned to the students to prepare hypothetical business plan with the limited resources, ask them to show how to utilize resources at optimum level.	Practical understanding to students on preparation of business plan with hypothetical situation to create interest and think 360 degree level of business.
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References:-

1. S.S. Nadkarni- Developing New Entrepreneurs –EDII Ahmedabad.
2. N. P. Singh- Entrepreneurs V/s Entrepreneurship- Asian Society for ED.
3. Desi Vasant- Dynamics of Entrepreneurial Development and Management- HPH.
4. Khairka S.S. - Entrepreneurial Development- S. Chand & Co. New Delhi.
5. Moharana Drant Desai- Entrepreneurship Development- RBSA Publishers, Jaipur.
6. Paul Jose, Kumar N. Paul T.M. - Entrepreneurship Development. HPH, New Delhi.
7. Saini J. S., Rathore B. S. - Entrepreneurship Theory and Practice.



SPECIAL ELECTIVE SUBJECT - Group F (Business Administration)

Subject: Human Resource Management

Course Code: 313

Total Credits: 04

Objectives:

1. To understand the basic concepts of Human Resource Management and changing role of HRM in business.
2. To impart adequate knowledge and analytical skills in the field of HRM, HRP and development, Recruitment and Selection Process.
3. To understand the concepts of Training and Development, Performance Appraisal and Merit Rating.
4. To expose the students to the concept, significance and uses of the concepts like Retirement/ Retrenchment Strategies and Recent Trends in HRM
5. To know the concept of Competency mapping
6. To understand the E-HR and recent trends in Human Resource management.

Depth of the program – Fundamental Knowledge

Unit No.	Unit Title	Contents	Purpose skills to be developed	Lectures Allotted
1	Human Resource Management- An Overview	1.1 Introduction to Human Resource Management: Meaning & Definition, Concept, Approaches, Functions. 1.2 Challenges of Human Resource Management in changing business scenario. 1.3 Human Resource Environment: Technology and Structure, Network Organization's, Workforce Diversity, 1.4 HRM- Dual Career Employees, Employee Contract/ Leasing Global Competition,WTO and Labour Standards	<ul style="list-style-type: none">▪ To understand the meaning, definition and concepts of HRM and get the knowledge about the approaches, functions and challenges of HRM in changing scenario of the business.▪ Get well acquainted with human resource environment -technology and structure, network organisations, workforce diversity▪ To understand the, dual career employees, employee Contract/ leasing,Global Competition, , WTO and Labour Standards.	12
2	Human Resource Planning and Development	2.1 Objectives, Need and Estimation 2.2 Recruitment: Definition, Sources and Policy 2.3 Selection: Definition, Process and assessment, Interview and Inductio.	<ul style="list-style-type: none">▪ To understand the objectives of HRP and development.▪ To make students able to find the need and estimation of HRP and development.▪ Get well acquainted with the concept of	12

		<p>2.4 Retention of Manpower, Succession Planning.</p> <p>2.5.Kinds of Retirement: Resignation, Discharge, Dismissal, Suspension, Lay off.</p>	<p>recruitment and selection process with the retention of manpower and succession planning</p>	
3	Training and Development, Performance Appraisal and Merit Rating	<p>3.1 Training : Meaning Purpose, Importance, Benefits Training Process and Methodology</p> <p>3.2 Methods of Training, Evaluation and Feedback</p> <p>3.3. Competency mapping,: meaning, benefits of competency mapping, 9 box tool of HR, Model,</p> <p>3.4 Performance Appraisal : Definition, Methods, Result Based Performance,Appraisal Errors, Ethics in Performance Appraisal, 360 Degree Feedback.</p> <p>3.5 Merit Rating – Promotions, Transfers, Job Description, Job Evaluation, Job Enlargement, Job Enrichment, Job Rotation</p>	<ul style="list-style-type: none"> ● To understand the meaning and Purpose of Training, Importance, Benefits, Training process and methodology and Develop ability to compare training and aids, evaluation of training programmes ● To understand the meaning and benefits of Competency mapping and also know the model. <ul style="list-style-type: none"> ▪ To make the students know about the concept of and methods of performance appraisal and result based performance. ▪ To be understand the difference between errors and ethics in performance appraisal and 360 degree feedback. ▪ To be well acquainted with Merit Rating, promotions, transfers, job description, job evaluation, job enlargement, job enrichment, job rotation. 	12

4	Recent Trends in HRM	<p>4. 1E- HR- meaning, organization, Benefits and cost of E-HR and Future of E-HR, Digitized rewards and recognition, Online skill assessments, Biometric time tracking and security</p> <p>4.3 Recent Trends in HRM after covid 19 : Workplace Diversity, Flexi time, Work from Home, Virtual Work, Artificial Intelligence, Productivity of HR process,</p>	<ul style="list-style-type: none"> ▪ To understand the meaning and concept of retirement, resignation, discharge, dismissals, suspension of an employee and Layoff. ▪ To know the concept of E-HR, there benefits, Cost effect and what is future of E-HR ▪ Get knowledge about the new trends in HRM development of technology HRM also change work culture, workplace, talent management, motivational approaches, learning Management System, d, Flexitime, Work from Home, Virtual Work, Artificial Intelligence (Workforce), Productivity of HR process, digitized rewards and reconition, online skill assessment, Bio metric time tracking and security etc. 	12
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Teaching Methodology:

Topic No.	Total Lectures	Innovative methods to be used	Film shows and AV Applications	Project	Expected Outcome
1	12	Lecture, PPT/ Group Discussion, Library, Problem solving discovery based learning, experimental learning, assessment of portfolios and formative assessment,	Relevant videos on YouTube and specific channels, Grouping for Educational Communication, E-Content, HRD Ministry TV channels. https://youtu.be/6VTZb4Hn5vA	<ul style="list-style-type: none"> ▪ Evaluate the place of Human Resource Management in the Indian context. ▪ Project on analysis of one company and its policy regarding female employees in the workforce. 	<p>After completing this topic , the student will be able to understand</p> <ul style="list-style-type: none"> ▪ The Definition and meaning of Human Resource Management, its Concept, Approaches, Functions ▪ Can identify that the HRM is profession or not. ▪ Able to cope with the concept Human Resource Environment.

		Case study, Jigsaw reading, Practical based learning			<ul style="list-style-type: none"> ▪ Place of female employee in the organisation. ▪ Identify the changing Role of Human Resource Management.
2	12	Lecture, PPT/ Group Discussion, Library, Problem solving discovery based learning, experimental learning, assessment of portfolios and formative assessment, Case study, Jigsaw reading, Practical based learning	Relevant videos on YouTube and specific channels, Grouping for Educational Communication, E-Content, HRD Ministry TV channels	<ul style="list-style-type: none"> ▪ Project on recruitment and selection process of one company. ▪ Fieldwork on retention of manpower and succession planning. 	<p>After completing this topic , the student will be able to understand</p> <ul style="list-style-type: none"> ▪ The Objectives of Human Resource Planning and Development. ▪ Need and Estimation for Human Resource Planning and Development. ▪ Can understand the recruitment and selection process. ▪ Understand the concept of Retention of Manpower, Succession Planning.
3	12	Lecture, PPT/ Group Discussion, Library, Problem solving discovery based learning, experimental learning, assessment of portfolios and formative assessment, Case study, Jigsaw reading, Practical based learning	Relevant videos on YouTube and specific channels, Grouping for Educational Communication, E-Content, HRD Ministry TV channels	<ul style="list-style-type: none"> ▪ Evaluate the roll of Training and Development and performance appraisal. ▪ Project work on training methods adopted by companies. 	<p>After completing this topic , the student will be able to understand</p> <ul style="list-style-type: none"> ▪ Understand the Basic Concept and Purpose of Training, Importance, Benefits, Training process and methodology. ▪ Able to differentiate the various methods of Training and Aids, Evaluation of Training Programmes. ▪ Identify the changing Role of performance appraisal and result-based performance with the new concepts like errors, 360 Degree Feedback. ▪ Able to identify the concept of merit rating, job Evaluation, Job Enlargement, Job Enrichment, Job

4	12	Lecture, PPT/ Group Discussion, Library, Problem solving discovery based learning, experimental learning, assessment of portfolios and formative assessment, Case study, Jigsaw reading, Practical based learning	Relevant videos on YouTube and specific channels, Grouping for Educational Communication, E-Content, HRD Ministry TV channels	<ul style="list-style-type: none"> ▪ Case study of one company, which follows the policy of Retirement, Resignation, Discharge, Dismissal, Suspension and Lay off. ▪ Project on the new trends in HRM e.g. Work from Home, Artificial Intelligence (Workforce). 	<p>Rotation.</p> <p>After completing this topic , the student will be able to understand</p> <ul style="list-style-type: none"> ▪ Kinds of Retirement, Resignation, Discharge, Dismissal, Suspension, Lay off. ▪ Identify the recent trends in HRM ▪
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Methods of Evaluation:

Unit	Internal Evaluation	External Evaluation	Suggested Add on Courses
I	Continuous Evaluation	Written exam as per University Guidelines and Schedule	Related Short Term Course/ Seminar/ Workshop
II	Continuous Evaluation	Written exam as per University Guidelines and Schedule	Related Short Term Course/ Seminar/ Workshop
III	Continuous Evaluation	Written exam as per University Guidelines and Schedule	Related Short Term Course/ Seminar/ Workshop
IV	Continuous Evaluation	Written exam as per University Guidelines and Schedule	Related Short Term Course/ Seminar/ Workshop

RECOMMENDED BOOKS

- 1) Human Resource Management - Garry Dessler
- 2) Human Resource Management - R S Dwiwedi
- 3) Human Resource Management - V P Michael
- 4) Human Resource Management - Mirza and Saiyadin
- 5) Managing Human Resource - Arun Monappa
- 6) Strategic Human Resource Management - Charles R. Green

- 7) Strategic Human Resource Management – Kandula
- 8) Strategic Human Resource Management - Jeffery B. Mello
- 9) Personnel & Human Resource Management - Robert Mat & Jhon Jackson
- 10) Dynamics of Personnel Administration - Dr. Rudrabasavraj
- 11) Personnel & Human Resource Management- A. M. Saxena
- 12) Manushyabal Vyavasthapan Va Audyogik Sambandha- Dr. Madhavi Mitra.
- 13) Human resource Management in Modern India (Concept and Cases)= Dr. Sorab Sadri and Jayashi Sadri, Himalaya Publication

14) Web reference

<https://www.youtube.com/user/cecedusat>

<https://www.swayamprabha.gov.in>

<http://cec.nic.in/cec>

<https://mhrd.gov.in/e-contents>

SPECIAL ELECTIVE SUBJECT - Group F (Business Administration)

Subject: Organizational Behaviour

Course Code: 314

Total Credits: 04

Objectives:

1. To make the students understand various concepts of organization behaviour
2. To provide in depth knowledge about process of formation of group behaviour in an organization set up
3. To know the motivational process and emotional intelligence.
4. To understand the concept of stress and conflict and effects of work culture

Depth of the program – Fundamental Knowledge

Unit No.	Unit Title	Contents	Purpose skills to be developed	Lectures Allotted
1	Introduction to Organizational Behaviour	1.1 Definition and Objectives of Organizational Behaviour. 1.2 Conceptual Study of Organizational Behaviour. 1.3 Role of Information Technology in Organization. 1.4 Impact of Globalization on Organizational Behavior 1.5 Five Model of Organizational Behavior	<ul style="list-style-type: none">▪ To understand the meaning, definition and concepts of OB and get the knowledge about the study and dimensions of OB▪ To understand the well acquainted organizational environment - technology and structure, network organizations, and global impact on OB.	12
2	Organizational Designs , Culture Personality & Attitudes	2.1 Horizontal Network and Virtual Designs. 2.2 Definition and Characteristics of Organizational Culture. 2.3 Creating and Maintaining Culture. 2.4 Meaning of Personality,,Attributes of Personality	<ul style="list-style-type: none">▪ To understand Networks and designs followed in OB▪ To know the detail knowledge about Organizational Culture▪ To understand the well acquainted	12

		2.5 Dimensions of Attitude, Attitude Change 2.6 Job Satisfaction, Outcomes of Job Satisfaction	with the concept Personality and its dimensions. <ul style="list-style-type: none"> ▪ To understand Concept, Changes and Outcomes from Job Satisfaction 	
3	Motivational processes & Emotional Intelligence	3.1 Meaning of Motivation, Types of Motives motivational Process, 3.2 Vroom's Expectancy Theory of motivation 3.3 Emotional Intelligence- meaning, Characteristics 3.4 Importance of Emotional Intelligence in the Workplace	<ul style="list-style-type: none"> ▪ To understand the meaning and Types of Motives ▪ To make the students know about the theory of Vroom's Expectancy ▪ To be understand the Concept and characteristics of Emotional Intelligence ▪ To be well acquainted with Emotional intelligence in the Workplace 	12
4	Stress And Conflict, Groups & Teams	4.1 Meaning & Causes of Stress, The Effects of Stress 4.2 Managing Stress 4.3 Concept of Conflict, Types of conflict, Work-life Balance. Extra Organizational, Organizational Group and Individual 4.4 Concept of Groups, Types of Groups 4.5 Concept of Team, Types of Teams and Team Building 4.6 Aspects of cross functional team	<ul style="list-style-type: none"> ▪ To understand the meaning and Causes of Stress ▪ Get detail knowledge about the Conflict ▪ To be understand Concept and Types of Group and Team building 	12

Teaching Methodology:

Topic No.	Total Lectures	Innovative methods to be used	Film shows and AV Applications	Project	Expected Outcome
1	12	Lecture, PPT/ Group Discussion, Library, Problem solving discovery based learning, experimental learning, assessment of portfolios and formative assessment, Case study, Jigsaw reading, Practical based learning	Relevant videos on YouTube and specific channels, Grouping for Educational Communication, E-Content, HRD Ministry TV channels.E-content developed by teacher https://www.youtube.com/watch?v=oLjddOh1jZU	<ul style="list-style-type: none"> ▪ Evaluate the place of Organizational Behaviour in the Indian context. ▪ Project on analysis the effects of covid 19 on OB 	<p>After completing this topic , the student will be able to understand</p> <ul style="list-style-type: none"> ▪ The Definition and meaning of organizational Behaviour ▪ Able to cope with the role of technology in organization . ▪ Describe the theoretical and conceptual framework of Organizational Behavior ▪ Analyze the impact of globalization on OB
2	12	Lecture, PPT/ Group Discussion, Library, Problem solving discovery based learning, experimental learning, assessment of portfolios and formative assessment, Case		<ul style="list-style-type: none"> ▪ Case study of company for know the characteristics of organizational culture. ▪ Project on various Dimensions of attitude. ▪ Research on job satisfaction of Govt./Semi Govt./Private 	<p>After completing this topic , the student will be able to understand</p> <ul style="list-style-type: none"> ▪ The explain the horizontal and virtual designs ▪ Understand the characteristics organizational culture. ▪ Identify the process of impression management, define the concept of Personality. ▪ Explain the attributes of

		study, Jigsaw reading, Practical based learning		sector employee.	personality and various dimensions of attitude.
3	12	Lecture, PPT/ Group Discussion, Library, Problem solving discovery based learning, experimental learning, assessment of portfolios and formative assessment, Case study, Jigsaw reading, Practical based learning	https://www.youtube.com/watch?v=I66gRKVdSRg&t=28s https://www.youtube.com/watch?v=7uQs1NxluKE	<p>3.5 Survey on employees Motivation factors</p> <p>3.6 Case study of one company for motivational theory</p> <p>3.7 Current trends in Emotional Intelligence</p>	<p>After completing this topic , the student will be able to understand</p> <ul style="list-style-type: none"> ▪ .The defines the concept of motivation. ▪ Capacity to describe the types of motives. ▪ Capacity to analyse motivational process. ▪ Describe the theory of motivation. ▪ The definition of Emotional Intelligence, and explain the characteristics and Importance
4	12	Lecture, PPT/ Group Discussion, Library, Problem solving discovery based learning, experimental learning, assessment of portfolios and formative assessment, Case	<p>Relevant videos on YouTube and specific channels, Grouping for Educational Communication, E-Content, HRD Ministry TV channels</p> <p>https://www.youtube.com/watch?v=xEHQcxaLr2s https://www.youtube.com/watch?v= 4ChIwT_Euo</p>	<ul style="list-style-type: none"> ▪ Case study of corporate sector in about conflict and conflict management ▪ Project on the effects of stress and conflict. ▪ Prepare PPT on Team Building concept 	<p>After completing this topic , the student will be able to understand</p> <ul style="list-style-type: none"> ▪ The definition of stress, describe the causes of stress. ▪ Describe the effects of stress. ▪ The definition of Conflict and describe the types of conflict. ▪ The definition of Group and team. ▪ Explain the types of Teams and Team building.

		study, Jigsaw reading, Practical based learning			
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Methods of Evaluation:

Unit	Internal Evaluation	External Evaluation	Suggested Add on Courses
I	Continuous Evaluation	Written exam as per University Guidelines and Schedule	Related Short Term Course/ Seminar/ Workshop
II	Continuous Evaluation	Written exam as per University Guidelines and Schedule	Related Short Term Course/ Seminar/ Workshop
III	Continuous Evaluation	Written exam as per University Guidelines and Schedule	Related Short Term Course/ Seminar/ Workshop
IV	Continuous Evaluation	Written exam as per University Guidelines and Schedule	Related Short Term Course/ Seminar/ Workshop

RECOMMENDED BOOKS

1. Organizational Behaviour -Freud Luthans
2. Human Behaviour at Work -J W Newstorm
3. Organisation Behaviour : Text and Cases -Games K, Aswathappa
4. Organisational Behaviour -Dr Mrs Oka & Mrs Kulkarni
5. Introducing Organisational Behaviour- J.Mike Smith (View at google .co.in)

SPECIAL ELECTIVE SUBJECT - Group G (Advanced Banking & Finance)

Subject: Foreign Exchange

Course Code: 315

Total Credits: 04

Objectives:

1. To provide an understanding of various aspects of foreign exchange market.
2. To acquaint the students with financing of foreign trade.
3. To give an understanding about exchange rate mechanism and factors affecting exchange rates.
4. To make students aware of recent development in foreign exchange market.

Skills to be developed:

1. To make aware about role of foreign exchange market.
2. To expose them to various ways of financing of foreign trade.
3. Students shall learn and acquire knowledge about working of foreign exchange market in India.
4. Students will acquire skills about role of EXIM bank in financing foreign trade

Unit No.	Topic	No. of Lectures	Teaching Method	Course Outcome
1	Foreign Exchange Market: 1.1 Meaning of foreign exchange 1.2 Features of foreign exchange market. 1.3 Participants of foreign exchange market. 1.4 Spot market: features 1.5 Forward market: features 1.6 Forward market Hedging 1.7 Swap rates 1.8 Currency futures 1.9 Currency Options 1.10 Risk in Foreign Exchange Market	10	Lecture, PPT, Group Discussion, Library Work, Assignment,	Students will be able to understand the role of foreign exchange market and types of trade performed in it.
2	Foreign Exchange Market in India: 2.1 Structure and Growth of Indian foreign Exchange Market 2.2 Foreign Exchange Management Act, 2000: Origin & Scope 2.3 Authorized money changers and Authorized Dealers in Foreign Exchange. 2.4 Dealing Rooms – Concept & Importance 2.5 Types of Accounts: of Non-Resident Indians 2.6 Meaning of Non-Resident 2.7 Non-Resident (External) Account (NRE) 2.8 Non-Resident (Ordinary) Account (NRO) 2.9 Foreign currency (Non-Resident) Account (FC NR) 2.10 Resident Foreign Currency Account	16	Lecture, PPT, Group Discussion, Library Work, Assignment, Use of internet	Students will be able to know the role of intermediaries in foreign exchange market, types of accounts of NRI in banks.

	<p>(RFC)</p> <p>2.11 Non-Resident Non-Repatriable Account (NRNR)</p> <p>2.12 Role of Reserve Bank of India in Foreign Exchange Market.</p> <p>2.13 Factors Influencing foreign exchange rate</p> <p>2.14 Trade in major world currencies</p>			
3	<p>Financing of Foreign Trade:</p> <p>3.1 Objectives of Foreign Trade Documentation.</p> <p>3.2 Documents:</p> <ul style="list-style-type: none"> • Letter to Credit (L/C) • Parties to L/C; operation of L/C • Types of L/C: Revocable & Irrevocable • Transferable, Back to back credits • Revolving L/C • Anticipatory L/C • Draft, Types of draft. • Mate's Receipt. Bill of lading, Invoice. Insurance policy, • Certificate of origin, consular's invoice, bill of exchange 	12	<p>Lecture,</p> <p>PPT,</p> <p>Group Discussion, Library Work,</p> <p>Assignment,</p> <p>Use of internet</p>	<p>Students will be able to understand finance trade and documents required while raising forex finance for business.</p>
4	<p>Methods of Financing Foreign Trade:</p> <p>4.1 Bank Credit –</p> <ul style="list-style-type: none"> • Pre-shipment credit • Post-shipment credit • Medium-term credit • Credit under duty draw back scheme • Export-Import Bank of India (EXIM Bank): Objectives, Functions, Performance and Role, • Export Credit Guarantee Corporation 	10	<p>Lecture,</p> <p>PPT,</p> <p>Group Discussion, Library Work,</p> <p>Assignment,</p> <p>Use of internet</p>	<p>Students will be able to acquaint with the methods of financing of foreign trade and role of EXIM bank.</p>

	(ECGC) of India. <ul style="list-style-type: none"> • Financing of Agro Export and documentations and finance and insurance required for it. 			
	Total	48		

Recommended Books:

1. International Financial Management - V. Sharan
2. Financial Institution and Markets-a Global Perspective-Hazel J. Johnson
3. Foreign Exchange; International Finance-Risk Management-A.V. Rajwade
4. Financial Markets and Institutions- L.M. Bhole
5. International Financial Management-Eun/Resnick
6. International Financial Management, Markets, Institutions-James C. Baker-
7. Reserve Bank of India Bulletin- RBI, Mumbai.
8. Annual Reports of IMF, World Bank, Asian Development Bank.
9. Reports on Trends & progress of banking in India –RBI.

SPECIAL ELECTIVE SUBJECT - Group G (Advanced Banking & Finance)
Subject: International Finance Course Code: 316 Total Credits: 04

Objectives

1. To offer exposure of international banking.
2. To Provide understanding of International Financial market.
2. To acquaint the students with International monetary system.
3. To give understanding of operations of international Financial Institutions.

Skills to be developed:

1. To make aware about structure and working of foreign banking.
2. To expose them to various instruments of foreign debt and equity market.
3. Students shall learn and acquire knowledge about new foreign exchange rate regime with latest trends.
4. Students will acquire skills about role of international financial institutions.

Unit No.	Topic	No. of Lectures	Teaching Method	Course Outcome
1	<p>International Banking: 1.1 International Banking Reasons For International Banking, Types of International Banking offices: Correspondent Bank Foreign Offices Subsidiary and Affiliate Banks Offshore banking Centers, 1.2 Money Transfer Mechanism: Forex division of banks, Pay pal, Swift, Western union money transfer, KYC norms. 1.3 Role of RBI in controlling and supervision of foreign banking: promotion of Indian banks to work in aboard. 1.4 International Money Market: Euro-markets- Development of Euro-dollar Market. Instruments - Euro Notes, Euro commercial Paper, Medium-term Euro Notes.</p>	12	Lecture, PPT, Group Discussion, Library Work, Assignment, Use of internet	Students will be able to learn the working of international banking and money market and role of RBI in this regard.
2	<p>International Debt and Equity Markets: 2.1 International Debt Market Instruments: Procedure for Issue of Foreign Bonds, Euro Bond, Global Bonds Convertible Bonds, Floating rate Notes International Equity Market Instruments: 2.2 Procedure for Issue of –American Depository Receipts (ADR), Global Depository Receipts (GDR), External Commercial Borrowing (ECB).</p>	12	Lecture, PPT, Group Discussion, Library Work, Assignment, Use of internet	Students will be able to expose to international debt and equity market.

3	<p>New Exchange Rate Regime: 3.1 Floating Rate System: Independent Float and Managed Float. 3.2 Currency Pegging: Pegging to single Currency; Pegging to basket of Currencies 'Pegging to SDRS (Special Drawing Rights); Crawling Peg. Convertible and Non-Convertible Currency.</p>	14	Lecture, PPT, Group Discussion, Library Work, Assignment, Use of internet	Students will be able to understand the working of exchange rate regime with latest trends.
4	<p>International Financial Institutions 4.1 Origin, Objectives, Structure and Operations of: A) Bank for International Settlements (BIS) B) International Monetary Fund (IMF) C) World Bank Group: International Bank for Reconstruction and Development (IBRD); International Finance Corporation (IFC); D) BRICS bank: role, progress, and its future</p>	10	Lecture, PPT, Group Discussion, Library Work, Assignment, Use of internet	Students will be able learn the role of international financial institutions in financing the infrastructure projects, health and education sector in developing countries. Student may understand the importance of BRICS groups and its bank.
	Total	48		

Recommended Books:

1. International Financial Management - V. Sharan
2. Financial Institution and Markets - a Global Perspective - Hazel J. Johnson
3. Foreign Exchange; International Finance-Risk Management-A.V. Rajwade
4. Financial Markets and Institutions- L.M. Bhole
5. International Financial Management-Eun/Resnick
6. International Financial Management, Markets, Institutions-James C. Baker-
7. Reserve Bank of India Bulletin- RBI, Mumbai.
8. Annual Reports of IMF, World Bank, ADB.

SPECIAL ELECTIVE SUBJECT - Group H (Advanced Marketing)

Subject: International Marketing

Course Code: 317

Total Credits: 04

Preamble

After introduction of new economic policy the intensity of competition in the market has increased substantially. Competition is becoming tougher day by day. Therefore every business house is giving more importance to the marketing side compared to the other branches of the business. The heart of business success lies in its marketing. Most aspects of business depend on successful marketing. The overall marketing umbrella covers advertising, public relations, promotions and sales. Marketing is a process by which a product or service is introduced and promoted to potential customers. Without marketing, business may offer the best products or services, but none of the potential customers would know about it. Without marketing, sales may crash and companies may have to close.

In this situation, many jobs are available in the marketing field. These jobs require detailed knowledge of marketing. The main aim of this course is creating manpower which will fulfill the demands of the industry in the field of marketing.

Objectives of the course

- The Course participants will become more familiar with the nature and practices of international marketing. They should feel equally confident to be able to distinguish international marketing mechanics from the domestic marketing models and approaches.
- They would be far more equipped to design and participate in designing an international marketing strategy.
- The spin-off benefits to the participants should be to develop in them a right attitude, inject enthusiasm and hone their interactive ability as they address the issues and challenges of operating in the international market

Depth of the program – Detailed Knowledge

Objective of the Program

- a. To equip and train Post Graduate students to accept the challenges in the field of international marketing by providing opportunities to study the concept and scope of international marketing.
- b. To develop students' independent logical thinking and facilitate personality development.
- c. To impart the students to understand the various concepts regarding international marketing.
- d. To impart the knowledge regarding procedural aspects of export documentation

- e. To impart the knowledge regarding World Economy and Current Environment of Global Marketing.

Unit No	Unit Title	Contents	Purpose Skills to be developed
01	Introduction	International Marketing :Concept, scope and Objectives Reason of entry in International Marketing. Indian Presence in the International Market Challenges and opportunities in International Marketing	To impart the students about the concept of International Marketing
02	International	-An overview of the World Economy and Current Environment of Global Marketing.	To impart to the students about International Marketing
	Marketing Environment	-Stages of International Marketing Development and Environment -Macro Factors (Economic, Political, Legal, Socio Cultural and Technological Factors) affecting international Marketing.	Environment
03	International Marketing Mix and Segmentation	-International Product Policy, Planning and Mix -International Pricing Policies, Planning and Mix -International Promotion and Advertising Policies, Planning Mix -International Distribution Systems and Logistics Management -Problems of International Market Segmentation	To impart to the students about International marketing mix and Segmentation
04	Procedural Aspect of Export Documentation and arranging finance for exports	-Recent Import and Export Policies and Procedures -Import and Export Documentation -Financial and Fiscal incentives provided by the government and	To impart the students about Procedural Aspect of Export Documentation

		-Foreign Exchange facilities by the RBI and EXIM Bank, Institutional support from government	
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Teaching methodology

Topic No.	Total Lectures	Innovative methods to be used	Film shows and AV Applications	Project	Expected Outcome
01	12	Guest Lecture, Presentation of the students and Lectures available on Youtube	Videos on Youtube	N.A	Students will understand various approaches to study marketing and also get sufficient knowledge about the international Marketing.
02	12	Guest Lecture, Case Study Method, Presentation, Group Discussion	Videos on Youtube	N.A	Students will get in-depth knowledge about International Marketing Environment
03	12	Guest Lecture, Case Study Method, Presentation, Group Discussion	Videos on Youtube	N.A	Students will understand about International Marketing Mix and Segmentation
04	12	Guest Lecture, Case Study Method, Presentation, Group Discussion	Videos on Youtube	N.A	Students will aware about Procedural Aspect of Export Documentation

Method of Evaluation

Subject	Internal Evaluation	External	Suggested Add on
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		Evaluation	Course
Unit – I	Class Test, Group Discussion, Presentation, Case Study, Home Assignment	Written Examination	N.A.
Unit – II	Class Test, Group Discussion, Presentation, Case Study, Home Assignment	Written Examination	N.A.
Unit – III	Class Test, Group Discussion, Presentation, Case Study, Home Assignment	Written Examination	N.A.
Unit – IV	Class Test, Group Discussion, Presentation, Case Study, Home Assignment	Written Examination	N.A.

References

Sr. No.	Title of the Book	Author/s	Publication	Place
1.	Marketing Management	Arun Kumar, Rachana Sharma.	Atlantic Publishers & Distributors	New Delhi
2.	Marketing Management	Amar Jyoti	Gennext Publishers	New Delhi
3.	Marketing Management	Ranjan Saxena	Tata Mc-Graw Hill Publishers	New Delhi
4.	The Marketing Mix- Master of 4Ps of marketing		50munutes.com	
5.	International Marketing Mix Management	Tobias Richter	Noyos	Berlin
6.	Marketing Management	Russell Winer	Pearson Education	Delhi
7.	Public Relation in Marketing Mix	Jordan Goldman,	NTC Business Books	New York
8.	Public Relation for Marketing Management	Frank Jefkins	The MACMILLAN Press Ltd	London
9.	International Marketing	P.K. Vasudeva,	Excel Books	
10.	Marketing Management	Rajan Saxena	Mc Graw Hill Education Pvt Ltd	New Delhi

11.	Marketing Management (A south Asian Perspective)	Philip Kotler, Kevin Lane Keller, Abraham Koshy, Mithileshwar Jha,	Pearson.	New Delhi
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SPECIAL ELECTIVE SUBJECT - Group H (Advanced Marketing)

Subject: Marketing Research

Course Code: 318

Total Credits: 04

Preamble

After introduction of new economic policy the intensity of competition in the market has increased substantially. Competition is becoming tougher day by day. Therefore every business house is giving more importance to the marketing side compared to the other branches of the business. The heart of business success lies in its marketing. Most aspects of business depend on successful marketing. The overall marketing umbrella covers advertising, public relations, promotions and sales. Marketing is a process by which a product or service is introduced and promoted to potential customers. Without marketing, business may offer the best products or services, but none of the potential customers would know about it. Without marketing, sales may crash and companies may have to close.

In this situation, many jobs are available in the marketing field. These jobs require detailed knowledge of marketing. The main aim of this course is creating manpower which will fulfill the demands of the industry in the field of marketing.

Objectives of the course

- The Course participants will become more familiar with the nature and practices of international marketing. They should feel equally confident to be able to distinguish international marketing mechanics from the domestic marketing models and approaches.
- They would be far more equipped to design and participate in designing an international marketing strategy.
- The spin-off benefits to the participants should be to develop in them a right attitude, inject enthusiasm and hone their interactive ability as they address the issues and challenges of operating in the international market

Depth of the program – Detailed Knowledge

Objective of the Program

- f. To equip and train Post Graduate students to accept the challenges in the field of international marketing by providing opportunities to study the concept and scope of international marketing.
- g. To develop students' independent logical thinking and facilitate personality development.
- h. To impart the students to understand the various concepts regarding international marketing.
- i. To impart the knowledge regarding procedural aspects of export documentation
- j. To impart the knowledge regarding World Economy and Current Environment of Global Marketing.

Unit No	Unit Title	Contents	Purpose Skills to be developed
01	Introduction to Marketing Research	<p>Marketing Research- Meaning, Factors involved in Marketing Research, Types of Marketing Surveys, Role of Marketing Research in Marketing, Implications of marketing research on marketing mix(7 P's), Ethics in Marketing Research, Career in Marketing Research.</p> <p>Research Process- Formulating the Problem, finding basic research issues, Developing Hypotheses, Characteristics of a</p>	To impart the students about the concept of Marketing Research & it's process.
02	Application of Marketing Research	<p>- Marketing Research Department's Goals- Pragmatic, Selective, and Evaluative,</p> <p>Marketing Decision Support System (MDSS) - Scope & Significance, Characteristics, Components, Role in Decision Making.</p> <p>Applications of Marketing Research : Cluster analysis for identifying market segments, Conjoint analysis for Product research, Multi-dimensional scaling, Discriminate analysis and perceptual mapping for Brand positioning research, Advertising research – copy testing, media selection, media scheduling, Industrial versus consumer marketing research.</p>	To impart to the students about application of Marketing Research
03	Market Information	<p>Market Information: Meaning and Importance, Sources of Collecting Marketing Information, Secondary Data Sources, Standardized Sources of Collecting Data- Home Audit, Mail Diary, Shop and retail audits, Readership surveys and viewer ship surveys.</p>	To impart to the students about how to collect market Information

04	Use of Internet in Marketing Research	Web Based Marketing Research: Meaning, Advantages & Disadvantages Primary & Secondary Data Collection through Internet, Reach analysis, Marketing Research in Social Media, Online Brand Perception Research, Online Targeted Advertising	To impart the students about use of internet in marketing research
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Teaching methodology

Topic No.	Total Lectures	Innovative methods to be used	Film shows and AV Applications	Project	Expected Outcome
01	16	Guest Lecture, Presentation of the students and Lectures available on Youtube	Videos on Youtube	N.A	Students will understand the students about the concept of Marketing Research & it's process
02	16	Guest Lecture, Case Study Method, Presentation, Group Discussion	Videos on Youtube	N.A	Students will get in-depth knowledge about application of Marketing Research
03	08	Guest Lecture, Case Study Method, Presentation, Group Discussion	Videos on Youtube	N.A	Students will understand how to collect market Information
04	08	Guest Lecture, Case Study Method, Presentation, Group Discussion	Videos on Youtube	N.A	Students will aware about use of internet in marketing research

Method of Evaluation

Subject	Internal Evaluation	External Evaluation	Suggested Add on Course
Unit – I	Class Test, Group Discussion, Presentation, Case Study, Home Assignment	Written Examination	N.A.

Unit – II	Class Test, Group Discussion, Presentation, Case Study, Home Assignment	Written Examination	N.A.
Unit – III	Class Test, Group Discussion, Presentation, Case Study, Home Assignment	Written Examination	N.A.
Unit – IV	Class Test, Group Discussion, Presentation, Case Study, Home Assignment	Written Examination	N.A.

References

Sr. No.	Title of the Book	Author/s	Publication	Place
1.	Marketing Management	Arun Kumar, Rachana Sharma.	Atlantic Publishers & Distributors	New Delhi
2.	Marketing Management	Amar Jyoti	Gennext Publishers	New Delhi
3.	Marketing Management	Ranjan Saxena	Tata Mc-Graw Hill Publishers	New Delhi
4.	The Marketing Mix- Master of 4Ps of marketing		50minutes.com	
5.	International Marketing Mix Management	Tobias Richter	Noyos	Berlin
6.	Marketing Management	Russell Winer	Pearson Education	Delhi
7.	Public Relation in Marketing Mix	Jordan Goldman,	NTC Business Books	New York
8.	Public Relation for Marketing Management	Frank Jefkins	The MACMILLAN Press Ltd	London
9.	International Marketing	P.K. Vasudeva,	Excel Books	
10.	Marketing Management	Rajan Saxena	Mc Graw Hill Education Pvt Ltd	New Delhi

11.	Marketing Management (A south Asian Perspective)	Philip Kotler, Kevin Lane Keller, Abraham Koshy, Mithileshwar Jha,	Pearson.	New Delhi
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