



JSS COLLEGE OF ARTS, COMMERCE & SCIENCE
(AUTONOMOUS)
OOTY ROAD, MYSORE-570 025

Postgraduate Department of Commerce

Syllabus

Scheme of Instructions and Examination

2018 – 19 Onwards

M.COM. COURSE STRUCTURE AND SYLLABUS

(Incorporated changes made on 9th June 2017, 19th August 2017 and 17th March 2018)

M.Com COURSE STRUCTURE AND SYLLABUS

BATCH 2018-19

MINIMUM CREDITS REQUIRED FOR M.COM DEGREE

I to IV Semesters	HARD CORE COURSE		SOFT CORE COURSE		OPEN ELECTIVE COURSE		TOTAL	
	Number	Credits	Number	Credits	Number	Credits	Number	Credits
Total	12	48	6	24	1	4	20	76

Semester wise requirements of course and credits

Semester	HARD CORE COURSE		SOFT CORE COURSE		OPEN ELECTIVE COURSE		TOTAL	
	Number	Credits	Number	Credits	Number	Credits	Number	Credits
I	4	16	1	4	-	-	5	20
II	3	12	2	8	-	-	5	20
III	3	12	1	4	1	4	5	20
IV	2	08	2	8	-	-	5	18
Total	12	48	6	24	1	4	20	76

First Semester

Sl. No.		Course Code	Title of the course	Hard core/ Soft core/	Number of Credits			
					L	T	P	TOTAL
1	HC	MCA010	Accounting Theory	HC	3	1	0	4
2	HC	MCA080	Corporate Governance and Business ethics	HC	3	1	0	4
3	HC	MCA090	Advanced Financial Management	HC	3	1	0	4
4	HC	MCA100	Strategic Management	HC	3	1	0	4
5	SC	MCA210	Business Policy and Environment	SC	3	1	0	4
6	SC	MCA220	Statistics for Business Decisions	SC	3	1	0	4
7	SC	SC03	Disaster Management	SC	3	1	0	4
8	SC	SC04	Corporate Social Responsibility	SC	3	1	0	4

Note: students can register for any one of the above soft cores.

Second semester

Sl. No.		Course Code	Title of the course	Hard core/ Soft core	Number of Credits			
					L	T	P	TOTAL
1	HC	MCB030	Organisational Behaviour	HC	3	1	0	4
2	HC	MCB050	Entrepreneurial Development	HC	3	1	0	4
3	HC	MCB010	Capital Market Instruments	HC	3	1	0	4
4	SC	MCB240	Human Resource Management	SC	3	1	0	4
5	SC	MCB270	Management of Financial Services	SC	3	1	0	4
6	SC	MCB250	Banking Technology	SC	3	1	0	4
7	SC	SC08	Tax Planning	SC	3	1	0	4

Note: Students can register for any two of the above soft cores

Third Semester

Sl. No.		Course Code	Title of the course	Hard core/ Soft core/ Open elective	Number of Credits			
					L	T	P	TOTAL
1	HC	MCC010	International Business	HC	3	1	0	4
2	HC	MCC030	Business Research Methods	HC	3	1	0	4
3	HC	MCC040	Security Analysis and Portfolio Management	HC	3	1	0	4
4	SC	MCC230	Elective- Paper- 1	SC	3	1	0	4
5	SC	MCC250	Elective – Paper -1	SC	3	1	0	4
6	OE	540/580	Retail Banking/ Personal Financial Management/Financial Accounting/Management of non-profit organization	OE	3	1	0	4

Note

1. Students can register for any one of the elective groups as soft core (first paper in the group)
2. Non-commerce students can register any one of the following open-electives.

Fourth Semester

Sl. No.		Course Code	Title of the course	Hard core/ Soft core/ Open elective	Number of Credits			
					L	T	P	TOTAL
1	HC	MCD010	International Accounting	HC	3	1	0	4
2	HC	MCD020	Current Trends in Business and Commerce	HC	3	1	0	4
3	SC	MCD260	Advanced Cost Accounting	SC	3	1	0	4
4	SC	MCD270	Innovations in Accounting	SC	3	1	0	4
5	SC	MCD220	Minor Project Work	SC	0	1	3	4
6	SC	MCD230	Elective – Paper 2	SC	3	1	0	4
7	SC	MCD280	Elective- Paper 2	SC	3	1	0	4

Note: 1 Minor project work is a soft core course. The students can register for the Project work or for Advanced Cost Accounting or Innovations in accounting carrying four credits each.

Note: 2 Guiding 4 students for Major Project work is considered to be equal to 01 hour of class room teaching

Note: 3 Students must register for 2nd paper in the elective group selected by them in the III semester as soft core.

Elective Group

Any one group from the available electives shall be selected by a student at the commencement of the III Semester. Once a group has been selected, no change in the selected group will be allowed later. While the first paper of the selected group will be taught in Semester III, second paper of the selected group will be taught in Semester IV as Soft Core Courses. The Department will announce in the beginning of the third semester, any one or more elective groups which will be offered during III and IV semesters depending upon the availability of faculty members and the demand for electives.

Group A: Financial Accounting

- 1.Contemporary Areas of Financial Accounting
- 2.International Financial Reporting Standards (IFRS)

Group B: Financial Management

- 1.Futures, Options & Swaps
- 2.Strategic Financial Decisions

Group C: Business Taxation

- 1.Indirect Tax Laws and Practice : SC15:Goods and Services Tax and Customs Duty
2. SC16:Corporate Tax Laws and Planning

Group D: Cost Management

- 1.SC17: Cost Accounting For Decision Making
- 2.SC18: Cost Management

M.COM- SYLLABUS

First Semester

HARD CORE SUBJECTS

HC01: MCA010 ACCOUNTING THEORY

1. Course Description: The course provides the coverage of the meaning of accounting theory, its types, approaches to formulate accounting theory; the IASB's conceptual framework; recognition, measurement and disclosure of elements of financial statements.

2. Course Objectives:

- To provide the knowledge of accounting theory based on conceptual framework of accounting theory.
- To learn critical thinking skills necessary to analyze and interpret accounting related transactions in accordance with accounting theory, and the financial reports generated by the accounting system.

3. Pedagogy: Course activities consist of lectures, case study analysis, group discussions, seminar presentation, assignment writing and tests. Reading and analysis of annual reports of companies will be the integral part of instruction.

4. Course Contents:

Module 1: The Meaning of Accounting Theory: The meaning of accounting theory; relationship with accounting research and practice. Types of accounting theories- syntactical, semantical and behavioural theories. Approaches to formulation of Accounting Theory. Ownership theories - proprietary, entity and fund theories.

Module 2: The Conceptual Framework of Accounting: The IASB Framework for the Preparation and Presentation of Financial Statements-preface, purpose and scope; Users and their information needs; Objectives of financial statements; Underlying concepts and assumptions; Qualitative characteristics of financial statements; Constraints on relevant and reliable information; True and fair view; the elements of financial statements; Structure and format of financial statements. The accounting cycle.

Module 3: Recognition, Measurement and Disclosure of Elements of Income Statement: The concept of revenue and expense; their recognition principles and processes, measurement methods and disclosure issues. Recognition, measurement and disclosure of gains and losses from extraordinary items, unusual items, discontinued operations, effects of changes in accounting principles, and prior period items. Problems. Case studies on annual reports of companies.

Module 4: Recognition, Measurement and Disclosure of Elements of Balance Sheet: Definition of asset, liability and owners' equity; their types and characteristics. Recognition, measurement and disclosure of long-term and short-term assets and liabilities, owners' equity and retained earnings. Problems. Case studies of annual reports of companies.

References:

Anthony R.N., D.F. Hawkins and K.A. Merchant, *Accounting: Text and Cases*, McGraw Hill, 1999

Richard G. Schroeder, Myrtle W. Clark and Jack M. Cathey, *Financial Accounting Theory and Analysis: Text Readings and Cases*, John Wiley and Sons, 2005.

Ahmed Riahi Belkaoui, *Accounting Theory*, Quorm Books, 2000.

Jawahar Lal, *Accounting Theory and Practice*, Himalaya Publishing House, 2008.

L.S. Porwal, *Accounting Theory*, TMH, 2000.

HC02: MCA080 -CORPORATE GOVERNANCE AND BUSINESS ETHICS

Course Objectives: This subject aims to:

- To enable the student to understand the concept of corporate governance;
- To help students to know about corporate ethics and cultural influences;
- To impart knowledge of corporate social responsibility and accountability; and
- To give information about the corporate governance reforming committee reports in India.

Pedagogy:

The subject matter will be presented through lecture, class discussion, student presentation, guest lectures and laboratory experiences.

Module 1: Business ethics: Ethics; Doctrine of Trusteeship: Unethical practices; Good ethics and Good Business. Corporate Ethics: Concept and Importance – Benefits of corporate Ethics- Corporate Philosophy and Culture – Managing Ethics and Legal Compliance – Case Analysis.

Module 2: Social Responsibility of Business; Doctrine of Social Responsibilities of Business, Dimensions of Social Responsibility, and Assumptions of S.R. Corporate Social Responsibility: Corporate Crimes – Company and Society Relations – corporate Social Challenges – Corporate Accountability – Business and Ecology –Case Analysis.

Module 3: Concept of Corporate Governance: It's Importance –Agency Theory – Benefits of Good Corporate Governance – Present Scenario – Case Studies.

Module 4: Corporate Governance In India: Reforming BOD –Birla Committee – Naresh Chandra Committee – Narayana Murthy Committee – Audit Committee – Corporate Governance Code – The Future Scenario , E-Governance Importance, Requirements and Challenges in Present Scenario – Case Studies.

References:

Business ethics by L.P. Hartman, (Tata Mc Graw Hill)

Business ethics by W.H.Shaw, (Thomson)

Corporate management and Accountability by L.C. Gupta (Mc Millan Institute for FM and Research, Chennai-1974)

Strategic Management by Hill, Ireland and Horkisson (Thomson)

Business and society by Keith Davis (Mc Graw Hill)

Corporate Governance - Fernando

Business ethics and corporate Governance – Bansal Sandeep, Bansal Sanjiv, Bansal Rama – Kalyani Publishers.

Thomas R.Dyckman, Charles J Davis, Roland E.Dukes, *Intermidate Accounting*, Irwin McGraw-Hill.

Eldon S. Hendriksen, Accounting Theory; www.iasb.org. www.icaai.org. www.dca.gov.in

HC03: MCA090 - ADVANCED FINANCIAL MANAGEMENT

1. Course Description:

Financial management is a functional area in general management. This subject is focusing on introduction, scope and importance of financial management, investment decisions, capital structure decisions, dividend decisions and working capital management.

2. Course Objectives:

- To understand financial management concepts and its important functions taking into account other relevant financial issues.
- To learn the process of evaluation of projects
- To understand capital structure theories

3. Pedagogy:

Students must work out assigned individual topics, present seminars and participate in case studies or group discussions.

Course Contents:

Module 1: Introduction : Meaning, Scope, and functions of Financial Management. Corporate Objectives-Profit Maximization and Wealth Maximization, their social implications.

Module 2: Capital Budgeting Decision – Importance – Challenges – NCF estimation DCF Techniques- NPV vs IRR – Multiple IRR Problem- Modified IRR (MIRR) – Capital Rationing.

Module 3: Risk Analysis in Capital Budgeting- Approaches to risk absorption- Expected Net Present Value (ENPV) - Payback method - Risk-Adjusted Discount rate - Use of Normal Distributions - Sensitivity analysis - Measurement of Project risk- Risk Analysis of Project Portfolios.

Module 4: Capital Structures Decision – Traditional View – MM's theory- Factors impacting leverage decision. Cost of capital – Cost of equity – Cost of preferred capital- Cost of debt- Cost of retained earnings – WACC- Marginal cost of capital

References:

Pandey, I.M. financial Management, Vikas Publishing House, New Delhi.

Khan M. Y. and Jain P.K. Financial Management, Tata McGraw Hill, New Delhi.

Kishore, R., Financial Management, Taxmans Publishing House, New Delhi.

Chandra, Prasanna; Financial Management TMH, New Delhi.

Horn, Van; Financial management and Policy, Prentice Hall of India.

Brigham & Houston, Fundamentals of Financial Management, Thomson Learning, Bombay.

Richard Brealey and Stewart Myers, Principles of Corporate Finance, Tata McGraw Hill, 2000.

V K Bhalla, Financial Management and Policy: Text and Cases, Annual Publishers, 2002.

HC04: MCA100 - STRATEGIC MANAGEMENT

1. Course objective:

- To understand the strategy formulation
- To learn the steps in implementation of strategies.
- To learn evaluation of strategy
- To analyze strategy.

2. Pedagogy: Teaching method comprises of lecture sessions and tutorials. Lecture sessions focus on providing conceptual understanding and analytical setting for select aspects of the course content.

3. Course Contents:

Module 1: Strategic Management - An Introduction Concept of strategic management - Characteristics of strategic management - Defining strategy, Strategy formulation - Stakeholders in business - Vision, mission and purpose - Business definition, objectives and goals - Environmental appraisal - Types of strategies - Guidelines for crafting successful business strategies, Tailoring strategy to fit specific industry

Module 2: Strategic analysis and choice - Environmental Threat and Opportunity Profile(ETOP) – Organizational Capability Profile - Strategic Advantage Profile - Corporate Portfolio Analysis - SWOT Analysis - Synergy and Dysergy - GAP Analysis - Porter's Five Forces Model of competition - Mc Kinsey's 7s- Framework - GE 9 Cell Model - Distinctive competitiveness - Selection of matrix. Case study.

Module 3: Strategy implementation - Issues in implementation - Project implementation – Procedural implementation – Resource Allocation - Budgets - Organization Structure – Matching structure and strategy - Behavioural issues - Leadership style - Corporate culture – Values - Power - Social responsibilities – Ethics. Case study.

Module 4: Strategy Evaluation - Importance - Symptoms of malfunctioning of strategy - Organization anarchies - Operations Control and Strategic Control - Measurement of performance - Analyzing variances - Role of organizational systems in evaluation,. New Business Models and strategies for Internet Economy - Shaping characteristics of E-Commerce environment - E-Commerce Business Model and Strategies - Internet Strategies for Traditional Business - Key success factors in E-Commerce

References:

A concept of corporate planning-, Russel Ackoff, Newyork wiley
Business policy and strategic management- Tokyo, McGraw hill
Strategic Management-Text and Cases- V.S.P. Rao and V. Harikrishna
Strategic Management-Azar Kazmi
Strategic Management-Francis Cherunillam
Strategic Management-Subba Rao
Strategic Planning Formulation of Corporate Strategy - Ramaswamy
Strategic Management, 12th Ed. - Concepts and Cases - Arthur A. Thompson Jr. and A.J.Strickland
Management Policy and Strategic Management (Concepts, Skills and Practices) - R.M.Shrivastava
Strategic Management – Pearce
Strategy & Business Landscape - Pankaj Ghemawat

Second Semester

HC05: MCB030 - ORGANISATIONAL BEHAVIOUR

1. Course Objective:

- To understand individual behaviour in the organization.
- To provide foundation of individual behaviour
- To learn and apply skills in motivation
- To understand individual behaviour in group and to resolve the conflicts

The objective of this course is to provide the student the knowledge about organisations, their constitution and the behaviour of people in organisations.

2. Pedagogy:

Teaching method comprises of lecture sessions and tutorials. Lecture sessions focus on providing conceptual understanding and analytical setting for select aspects of the course content.

3. Course Contents

Module 1: Introduction: Meaning-Definitions and scope of organisational behaviour-people-Organizational structure-technology and environment-OB as a Behavioral science-Contributing Discipline to OB-Psychology-Sociology-social psychology-Anthropology-Political science-OB and Management-Comparative roles in organization-Case studies.

Module 2: Foundations of Individual Behaviour: Biological Characteristics-Age-Sex-Marital Status-Number of Dependents-Tenure-Ability-Intellectual Abilities- Physical Abilities-The Ability-Job fit personality-personality determinants-Personality Traits-Major Personality Attributes influencing OB-Matching personality and Jobs-Values, attitudes, and Job satisfaction: Importance of Values-Sources of Value system-Sources and types of Attitudes- learning –Theories of learning shaping values -Case Studies.

Module 3: Motivation: The concept of Motivation-Early Theories of Motivation-Hierarchy of Needs theory-theory X and Theory Y-Hygiene theory-contemporary theories of motivation-ERG Theory-three needs theory-cognitive evaluation theory and others –case studies.

Module 4: Foundation of group behaviour: Defining and classifying groups-group process-group tasks-cohesive groups-group dynamics-leadership-nature and importance-functions-styles-communications-nature and types-effective communication-Roles of Formal and informal communication-Conflict management-The process of conflict-types of conflict-functional and dysfunctional conflict-resolution of conflict-case studies.

References:

Organisational Behaviour: Concept, Theory and Practice-Nirmal Singh
Organisational Behaviour - Fred Luthans
Organisation Theory and Behaviour - V S P Rao and PS Narayana
Organisational Behaviour - Niraj Kumar
Organisational Behaviour – K. Aswathappa
Management of organisational change –Harigopal

HC 06 – MCB050 ENTREPRENEURIAL DEVELOPMENT

Objective:

- To expose the students to the foundations and different dimensions of Entrepreneurial Development.
- To make students to become Entrepreneurs
- To plan a project proposal.

Pedagogy: A combination of Lectures, Case Analysis, Group Discussion, Seminars, Assignments, etc.

Module – 1: Entrepreneurship: Need, Scope, Entrepreneurial Competencies and Traits, Factors affecting Entrepreneurial Development, Entrepreneurial Motivation, Conceptual Model of Entrepreneurship, Entrepreneur Vs Intrapreneur, and Classification of Entrepreneurs. Micro, Small and Medium Enterprises (MSMEs): Meaning and Definitions of MSMEs, Features, Scope, Objectives, Relationship between Small and Large Units; Indian MSME Sector - Nature, Contribution to Economy, Problems and Government Schemes; and MSMEs Act, 2006.

Module – 2: Entrepreneurial Development Programs and Small Business: Relevance and Achievements of EDPs, Role of Government in Organizing such Programs, Women and Rural Entrepreneurs - Present Status in India. Small Business: Concept and Definition, Role of Small Business in Modern Indian Economy, Small Entrepreneur in International Business, Steps for starting a Small Industry, Registration as SSI, Role of SIDBI, Advantages and Problems of SSIs, Institutional Support Mechanism in India, EDI, Incubation Centers, Incentives and Facilities, and Government Policies for SSIs.

Module – 3: Project: Definition, Characteristics, Types, Steps in identification of Projects, Project Life Cycle. Project Management - Meaning, Scope and Importance, Role of Project Manager. Project Appraisal - Preparation of a Real Time Project, Feasibility Report containing Technical Appraisal, Environment Appraisal, Market Appraisal and Managerial Appraisal. Project Identification - Environment for Business Opportunities, Idea Generation, Short Listing and Selection of Product/Service, Stages in Venture Appraisal, Factory Design and Layout, and Feasibility Report Preparation.

Module – 4: Project Planning: Functions, Project Objectives and Policies, Identifying Strategic Project Variables; Statement of Work; Mile Stone Schedules Tools for Planning Hierarchy of Plans. Project Financing: Project Cost Estimation and Working Capital Requirement, Sources of Fund, Preparation of Projected Income Statement, etc; Implementation of Projects - Graphic representation of Project Activities, Management and Control of Projects, Project Scheduling, MIS in Project, Problems of Project Implementation.

Reference

1. Singh Narendra, Project Management and Control, Himalaya Publishing House.
2. Prasanna Chandra, Projects: Planning, Analysis, Selection, Implementation and Review, Tata McGraw Hill.
3. P. Gopala Krishnan and V. E Rama Moorthy, Project Management, MacMillan India.
4. Chandra Prasanna, Project Preparation, Appraisal and Implementation, Tata McGraw Hill.
5. A. N Desai, Entrepreneurship Management, Ashish Publishing House.
6. Vasanth Desai, The Dynamics of Entrepreneurial Development and Management, Himalaya Publishing House.
7. Nicholas, Project Management for Business and Technology: Principles and Practice, Prentice Hall of India.
8. Hall B. L, Pickle and Yance, Small Business Management, John Wiley & Sons, USA.
9. Kenneth R. Van Vloorthis, Entrepreneurship and Small Business Management, Allyn and Bacon. Kuvempu University, Master of Commerce (Regular), 2017-18 51
10. C. M. Bamback and J. R. Manscusu, Entrepreneurship and Venture Management, Prentice Hall of India.
11. Yound, Trevour L, Planning and Implementing Project, Sterling Publishing Ltd.
12. C. A Dailey, Entrepreneurship Management, McGraw Hill.

HC07: MCB010 - CAPITAL MARKET INSTRUMENTS

1. Course Description:

Capital markets in recent times are flooded with new and innovative instruments enhancing vibrancy and volume of capital markets. Every advanced programme in commerce should consist of a course in analysis and evaluation of various instruments traded in capital markets today.

2. Course Objectives:

- To equip students an opportunity to understand the role of capital markets
- To evaluate the various capital market instruments like Stock, bonds etc.
- To understand instruments like ETFs and derivatives and their operations

3. Pedagogy:

Teaching method comprises of lecture sessions and tutorials. Lecture sessions focus on providing conceptual understanding and analytical setting for select aspects of the course content.

4. Course Contents:

Module 1: Origin, Nature and Role of Capital Markets -Globalization of Capital markets- Capital Markets in India - Stock exchanges.

Module 2: Stocks, Bonds, Debentures – Types of Debentures, Private Placement, Guidelines for IPO – ADRs - GDRs – ETFs –Units of Mutual funds

Module 3: Derivatives- Basic features – Role of Derivatives markets - Forwards and Futures - Commodity Futures – stock Futures and Index futures.

Module 4: Options - Stock options and Index options-Swaps – Currency Swaps and Interest Rate Swaps.

References:

Financial institutions and markets- by Bhole (TMH).

Financial markets- by M.Y.Khan (Vivek).

Financial Derivatives – Dr.G.Kotreshwar

Third Semester

HC08: MCC010- INTERNATIONAL BUSINESS

1. Course Objectives:

- To equip the student with policy and practice skills related to international business.
- To understand the intricacies of running business across the political territories.
- To get an insight in to the policy environment in India regarding the international business.

2. Pedagogy:

The course would be taught under LTP method. The lecture sessions are designed to be interactive with the student expected to come prepared with basic reading suggested before every session. The tutorial sessions are basically group exercises with each designated group handling a prescribed module for presentation and interaction, in a three-way interactive process. It basically involves preparing field reports and presenting them for plenary discussions.

3. Course Contents:

Module 1: Introduction: International Marketing-Trends in International Trade-Reasons for Going International-Global Sourcing and Production Sharing-International Orientations-Internationalization Stages and Orientations-Growing Economic Power of Developing Countries-International Business Decision-Case Studies.

Module 2: International Business Environment: Trading Environment-Commodity Agreements-Cartels-State Trading-Trading Blocks and Growing Intra-Regional Trade-Other Regional Groupings-SAARC-GATT/WTO and Trade Liberalization-The Uruguay Round-Evaluation-UNCTAD and WTO negotiation

Module 3: Multinational Corporations: Definition-Organizational Structures-Dominance of MNC's-Recent Trends-Code of Conduct-Multinationals in India-Case Studies.

Module 4: India in the Global Setting: India an Emerging Market-India in the Global Trade-Liberalization and Integration with Global Economy-Obstacles in Globalization-Factors Favoring Globalization-Globalization Strategies. Trade Policy and Regulation in India: Trade Strategies-Trade Strategy of India-Export-Import Policy-Regulation and Promotion of Foreign Trade in India-Case studies.

References:

Chadha.G.K	: WTO and Indian Economy
G.S.Batra & R.C.Dangwal	: International Business : New Trends
Jean Pierre & H.David Hennessay	: Global Marketing Strategies
Justine Palu	: International Business
Francis Cheruniulam	: International Business

HC09: MCC030 - BUSINESS RESEARCH METHODS

1. Course Objective:

The course is envisaged to provide the student the knowledge and skill related to conduct of research related to business. This basic course familiarizes the student with the technicalities of executing a research assignment, in particular the applied research domain.

2. Pedagogy:

The lecture sessions focus on providing conceptual understanding and analytical setting for select aspects of the course content. This session focuses on student involved and student driven content study. Identified groups of students make presentations and interact with both the faculty and the other students. The aspects reinforced through lecture and tutorial is taken up for practical study. Here the students would undertake field exercises related to different aspects of the course content.

3. Course Content:

Module 1: Introduction: Objectives and Role of Business Research–Distinct Features of Business Research-Theoretical Setting for Business Research–Ethical Issues in Business Research.

Module 2: Research Process: Developing a Research Proposal–Exploratory Research and Qualitative Analysis–Sources of Data- Methods of data collection–Techniques of Communicating with Respondents.

Module 3: Managing Research Assignment: Questionnaire Design-Sampling and Fieldwork Techniques-Measurement and Scaling Concepts-Attitude Measurement.

Module 4: Analysis and Presentation: Application of Univariate, Bivariate and Multivariate methods of Statistical Analysis-Methods of Business Research Report Writing–Language-Referencing-Bibliography.

References:

Business Research Methods, William G. Zikmund, The Dryden Press

Research for Development: A Practical Guide, Sophie Laws, VISTAAR Publications

Methodology in Social Research, Partha Nath Mukherjee, Sage Publications

HC10: MCC040 - SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT

1. Course Objective:

- To make the students well versed with practical aspects of investment analysis
- To understand the functions of SEBI
- To analyze the various investment alternatives
- To construct portfolios of investment

2. Pedagogy:

In the LTP framework the Lecture sessions focus on building conceptual clarity and providing basic information on the nature and role of non-profit sector. The reinforcement through Tutorial sessions focus on group exercises related to Indian non-profit sector. Practical exercises involve field reports by students, both at individual and group levels.

3. Course Contents:

Module 1: Investment Setting - Securities – Sources of investment information – Security market indications – Security Contract regulation Act. Investor Protection. Over view of capital market, Institutional structure in capital market, Reforms and state of capital market, New issue market and problems, Securities and Exchange Board of India (SEBI), Debt Market.

Module 2: Fundamental Analysis - Economic Analysis – Economic forecasting and stock Investment Decisions – Forecasting techniques. Industry Analysis – Industry classification. Economy and Industry Analysis. Industry life cycle – Company Analysis Measuring Earnings – Forecasting Earnings – Applied Valuation Techniques – Graham and Dodds investor ratios.

Module 3: Technical Analysis - Fundamental Analysis Vs Technical Analysis – Charting methods – Market Indicators. Trend – Trend reversals – Patterns - Moving Average – Exponential moving Average – Oscillators – ROC Momentum – MACD – RSI – Stoastics.

Module 4: Portfolio Theory – Portfolio Construction – Diagnostics Management – Performance Evaluation – Portfolio revision- Mutual Funds.

References:

1. Donald E.Fischer & Ronald J.Jordan, 'Security Analysis & Portfolio Management', Prentice Hall of India Private Ltd., New Delhi 2000.
2. V.A.Avadhani – 'Securities Analysis and Portfolio Management', Himalaya Publishing House, 1997.
3. V.K.Bhalla, 'Investment Management', S.Chand & Company Ltd., Seventh Edition, 2000.
4. Punithavathy Pandian, 'Security Analysis & Portfolio Management' – Vikas Publishing House Pvt., Ltd., 2001

HC11: MCD010 - INTERNATIONAL ACCOUNTING

1. Course Description:

- To provide a deeper understanding of international accounting issues related to global financial reporting.
- To focus on major diversities and challenges of financial reporting in the global arena, harmonization and international financial reporting standards.
- To focus on main issues in international financial statement analysis.

2. Course Objectives:

- To provide knowledge and skills to the students on areas of accounting at international level.
- To bring attitudinal changes to meet challenges and issues of international accounting.

3. Pedagogy: Method of instruction consists of lectures, analysis of international financial statements, group discussions, seminar presentations, writing assignments and tests. Reading and analysis of annual reports of multi-national organisations will be integral part of instruction.

4. Course Contents:

Module 1: International Financial Reporting: Definition and scope of international accounting. Main causes of diversity in international financial reporting. Harmonization vs. standardization. Rationale for and obstacles to harmonization. Role of regional and international organizations engaged in accounting harmonization – EU, ASEAN, IASB, IFAC, IOSCO, OECD, U.N., etc. Case studies on current evidence on accounting harmonization at regional level and global level.

Module 2: International Financial Reporting Standards (IFRS): The structure of IFRS. Process of IFRS Standard Setting. Constraints. Conceptual Framework for Financial Reporting under IFRS. Hierarchy of Standards. IFRS adoption or convergence. Case studies on compliance with IFRS by Indian Companies and MNCs.

Module 3: Accounting for Foreign Exchange Rate Fluctuations: An overview of foreign currency markets and exchange rates. Foreign exchange exposures. Accounting for spot and forward foreign currency transactions. Foreign currency translation methods- current rate method, current/non-current method, monetary/non-monetary method and temporal method. IFRS on foreign currency exchange accounting. Case studies on the annual reports of companies.

Module 4: International Financial Statement Analysis: Main issues in international financial statement analysis – understandability, availability, reliability, comparability and timeliness of financial information. Language, terminology and format. Techniques of financial statement analysis-horizontal, vertical, trend and ratio analysis. Analysis of income statement, balance sheet and cash flow statements of multinational corporations.

References:

International Accounting by Shirin Rathore, Prentice-Hall of India, New Delhi
Comparative International Accounting by Christopher Nubs and Robert Parker, Pearson Education Asia, New Delhi.
International Accounting: A User Perspective by Shahrokh M. Saudagaran, South-Western Thomson Learning, Australia.
International Accounting by A.K.Das Mohapatra, Prentice-Hall of India, New Delhi
The Analysis and use of Financial Statements by Gerlad I.White, Ashwinipaul C.Sondhi and Dov Fried, John Wiley, New York.
The Economic Times, The Business Line and Financial Express daily papers.
Research Journals on International Accounting.
Internet Sources; www.iasb.org, www.worldbank.org, www.unctad.org, etc.,

HC12: MCD020 - CURRENT TRENDS IN BUSINESS AND COMMERCE

Course Objectives:

1. To enable the students to keep abreast with the changes taking place in business and financial environment;
2. To enable the students to take up competitive examinations and JRF Admission Testes, NET and SLET

Pedagogy: LTP Model of facilitating learning process, working out MCQ's and group discussions.

Course contents:

1. All the compulsory subjects of M.Com programme.
2. The study of trends in the area of business and commerce – Trading, manufacturing, Finance, Capital Market, Foreign Trade, Foreign Exchange, Industrial relations, International Business and Collaborations, Taxation, Internal Marketing Scenario.
3. Trends in Inflation, Economics Development, Employment, Industry and Agriculture, World Economics and Trade Problems; Social, Economics and Political event in the Country and the world.

Reference:

1. Reserve bank of Indian Bulletin
2. Yojana
3. The Economic Times Daily
4. Business Line Daily
5. Business Standards
6. Business India.

SOFT CORE SUBJECTS

First Semester

SC01: MCA210 - BUSINESS POLICY AND ENVIRONMENT

1. Course objective:

- To provide the student the knowledge about human resources, their significance and managing them in organizations.
- To provide insight for policy formation
- To understand environmental factors that influence business
- To learn corporate social responsibility of business.

2. Pedagogy:

Teaching method comprises of lecture sessions and tutorials. Lecture sessions focus on providing conceptual understanding and analytical setting for select aspects of the course content.

3. Course Contents:

Module 1: Introduction: Business Policy: Importance of business policy-essentials of business policy-classification of business policy- Vision, Mission, Objectives –Types of Policies: Production policy-personnel policy- Financial policy-Marketing Policy-case studies.

Module 2: Business in a Social System, Business and Economic system –Business Objectives-Internal and External Business Environment.

Module 3: Business Environment: Internal Environment of Business-External Environment-Economic-Political-Socio-Cultural-Technological Environment –case studies

Module 4: Business Ethics: Principles of Business Ethics; Doctrine of trusteeship; unethical practices; good ethics and good business. Social responsibility of business; Doctrine of social responsibility: Rationale of social responsibility; control of monopoly and restrictive and unfair trade practices.

References:

A concept of corporate planning-, Russel Ackoff, Newyork wiley

Business policy and strategic management- Tokyo, McGraw hill

Strategic Management-Text and Cases- V.S.P. Rao and V. Harikrishna

Strategic Management-Azar Kazmi

Strategic Management-Francis Cherunillam

Strategic Management-Subba Rao.

SC02: MCA220 - STATISTICS FOR BUSINESS DECISIONS

1. Course Description:

The course comprises of probability theories, sampling techniques, time series analysis and multivariate analysis.

3. Course Objectives:

- To enable a student to have knowledge about application of probability theory and sampling in different areas of commerce and application of multiple correlation and regression analysis.
- To use different tools in taking business decisions.

3. Pedagogy:

Class room teaching of basic statistical models shall be followed by solving problems involving business applications. Assigned problems are to be worked on an individual basis, followed by group discussion of case problems.

4. Course Contents:

Module 1: Probability: Meaning, terminology, types and rules. Random variables and use of expected value in decision making. Binomial, Poisson and Normal probability distributions- their characteristics and applications in business decisions.

Module 2: Sampling: Meaning of sample and population. Probability and non-probability methods of sampling. Use of random digits to choose random samples. Sampling from normal and non-normal populations. The Central limit theorem. Use of sampling in business decisions

Module 3: Time Series Analysis : Variations in time series. Cyclical, seasonal and irregular variations. Trend analysis. Application of time series analysis in forecasting.

Module 4: Multivariate Analysis: Multiple regression and correlation analysis. Analysis of Variance. Application of multivariate analysis in business decisions. Using Statistical Package for Social Sciences (SPSS) to solve problems.

References:

Wonnacott and Wonnacott: "Statistics for Business and Economics" Wiley Publications

Wonnacott and Wonnacott: "Econometrics" Wiley Publications

Sanchetti and Kapoor: "Statistics"

Morris Hamber: "Statistical Analysis for Decision Making"

Richard Livin and David Robin: "Statistics for Management"

SC03: DISASTER MANAGEMENT

1. Course Description: The course essentially covers all aspects of disaster management.

2. Course objectives:

- To provide a deeper understanding of disaster management and its successful application in management of natural and man-made disaster.
- To learn crisis Management
- To learn the role of financial institution in mitigation.

3. Pedagogy: Method of instruction consists of lectures, case study design and analysis, group discussions, seminar presentations, writing assignments and tests.

4. Course content:

Module 1: Basics of Disaster: Definition of hazard and disaster; typology of disaster; natural and human; made disasters. Geological disaster; earth quakes and seismology, volcanic eruptions, tsunami and landslides. Hydrological disasters- floods, droughts and famines, cyclones and hurricanes.

Module 2: Human made disaster: Human instigated disaster; communal forces and violence, caste conflicts, ethnic conflicts, refugees. Industrial and technological accidents, system failure, explosion and chemical leakers/spillage, biological weapons.

Module 3: National policy on disaster management, contingency action plans, financial assistance, from center to states under calamity relief fund. Crisis management groups; their formations and functions

Module 4: Management of disaster: Risk assessment and disaster response, quantification techniques, NGO management, SWOT Analysis based on design and formulation strategies, insurance and risk management, role of financial institutions in mitigation effort.

References:

Encyclopedia of disaster management By Goel, S. L. Deep & Deep, Publication Pvt, Ltd.

Disaster management by G. K. Ghosh, A. P.H Publishing corporation.

Disaster management by R. B. Singh, Rawat Publications

Disaster management : Through the new millennium by Ayaz Ahmed, Anmol Publications.

Emergency medical services and disaster management: A Holistic approach by P.K.Dave, Gaytee Brothers medical Publishers(P) ltd.

Disaster management by D. Narayan, A.P.H. Publishing Corporations.

Model Encyclopedia of Disaster and Hazard management by B.C. Bose, Rajath Publications.

Disaster management by Nikuj kumar, Alpha Publications.

Disaster management: recent approaches by Aravind Kumar. Anmol Publications.

SC04: CORPORATE SOCIAL RESPONSIBILITY

Course Description: This course is designed to inform and stimulate discussion on issues of ethics and social responsibility encountered in the business setting. The materials covered are intended to allow students to recognize and manage ethical and social responsibility issues as they arise, and to help them formulate their own standards of integrity and professionalism. The overall course objectives are to increase the awareness on the ethical dimension of business conduct; to contribute insight into the professional standards and the responsibilities of business students in future careers; to develop analytical skills for identifying and resolving ethical and social responsibility issues in business; and to practice making decision connected to ethical and social responsibility issues in a business environment.

Course Objectives:

- To Define and discuss the principles and goals of business ethics, good governance and social responsibility
- To explain the core principles underlying fairness, accountability and transparency in governance and how the said principles are applied within the corporate context.
- To Identify major global and local issues and developments that have led towards a greater appreciation and understanding of good governance and social responsibility.
- To value their role as a citizen, future business executive, entrepreneur, and employee, with regards to advocating good governance and social responsibility that are anchored on Filipino and Catholic values.

Course contents:

Module 1: Ethics and Business ; Nature of Business . Importance of Ethics in Business , Relationship Between Ethics and Business. Morality of Profit .

Module 2: Different Normative Ethical Theories Commonly Used in Business Decision Making : Kohlberg's Stages of Moral Development . The Machiavellian Principles 3. Utilitarianism . The Principle of Rights and Virtues: The Kantian Ethics . Divine Command Ethics. Ethical Egoism of Ayn Rand

Module 3: Ethics and Social Responsibility : Concept of Corporate Social Responsibility . Historical Phases of CSR. Perspective on CSR . Assessment on the Practice of CSR . The Four Corporate Social Responsibilities . Social Responsibility Towards Consumers , Social Responsibility Towards the Community and the Environment

Module 4: Corporate Governance and Corporate Social Responsibility . Corporate Governance vs. CSR . Stakeholder vs. Shareholder. Problems in corporate world; Sexual Harassment . The Problem of Just Wage and Unfair Compensation . Unjust Dismissal . Gift-giving and Bribery . Multi-Level Marketing and Pyramiding . Whistle Blowing . Conflict of Interest . Money Laundering . Insider Trading . Business Bluffing . Mergers and Acquisitions -CSR and Disclosure- Annual General Meetings

References:

- Fisher, C. & Lovell, A. (2006): Business Ethics and Values: Individual, Corporate and International Perspectives, Harlow, England: Pearson Education Limited
- Kim, K. A., Nofsinger, J. R. & Mohr, D. J. (2010): Corporate Governance, Upper Saddle River: Pearson Education, Inc.
- Brooks & Dunn (2012): Business & Professional Ethics, South-Western: Cengage Learning
- Salvador, S.M., et.al (2010): Corporate Social Responsibility and Good Governance, Allan Adrian Books
- Boatnight, J.R., (2012): Ethics and the conduct of Business, New Jersey: Pearson Education, Inc., Upper Saddle River
- Mandal, S.K. (2012): Ethics in Business and Corporate Governance, Tata McGraw-Hill Education Private Limited
- Johnson, C.E. (2012): Organizational Ethics, SAGE Publications, Inc.
- Benn, S. and Bolton, D. (2011): Corporate Social Responsibility, SAGE Publications, Inc
- Roa, F.C. (2011): Business Ethics and Social Responsibility, Rex Bookstore, Inc.

Second Semester

SC05: MCB240 - HUMAN RESOURCE MANAGEMENT

1. Course Objective:

- To provide the student the knowledge about human resources, their significance and managing them in organisations.
- To learn the steps in HRD
- To understand reward system appraisal of individual

2. Pedagogy:

Teaching method comprises of lecture sessions and tutorials. Lecture sessions focus on providing conceptual understanding and analytical setting for select aspects of the course content.

3. Course Contents:

Module 1: Environmental context: New economic policy and changing business-technological –socio-economic and political and legal environment, structural reforms and their implications for HRM in India- Response of the management-worker and unions to structural reforms and their implications for HRM in India-Response of the management –Worker and unions to structural adjustment. Concepts of human resource management-Meaning-Objectives-Scope and functions-Perspective of HRM: linking corporate strategies and policies with HRM Organisation of HRM department.

Module 2: Human Resources planning and Procurement; Job analysis and evaluation-job description-job specification -job rotation and job enrichment. Human resource planning- importance-objectives and problems. Recruitment-meaning-recruitment policy, sources –factors affecting selection decision-selection procedure. Human resource information system.

Module 3: Human resource development: Meaning-concepts of HRD-objectives of training-organisation of training programmers-methods-advantages and limitations of training. Evaluation of training programme HRD for total quality management. Transfer policy Promotion policy-Demotion and Discipline- consequences of indiscipline –disciplinary procedure.

Module 4: Compensation/Rewards system: Significance of reward system in business organisation. Compensation system in practice-systems of promoting -factors determining employee compensation and rewards-dearness allowance, employee benefits-bonus-laws on wages, bonus and social security-managerial compensation. Performance Appraisal: concepts, objectives philosophy and process of performance appraisal system- counseling.-career planning and management.

References:

1. Human Resource Management: Strategies and Action -Armstrong
2. Human Resource Management -Dr.Ashwathappa
3. Personnel and Human Resource Management -D.A. Deonz and F.P. Robins
4. Personnel Management - Edwin Phillip
5. Human Resources Management—L.M. Prasad

SC06 - MCB270 MANAGEMENT OF FINANCIAL SERVICES

1. Course Description:

This course is all about Financial Services industry analysis, trends, globalization and government policy. It also includes an analysis of future of Financial Services, particularly in respect of investment banking, micro-finance/insurance and angel investing.

2. Course Objectives:

The course aims at helping the students to:

- To understand and appreciate the role of financial services industry.
- To grasp the trends in financial services industry particularly the impact of globalization of Financial Services.
- Gain an insight into the future of Financial Services industry.

3. Pedagogy:

Students must work out assigned individual topics, present seminars and participate in case studies or group discussions.

4. Course Contents:

Module 1: Concept and Scope of Financial Services – Marketing of Financial Services Problems and Prospects of Financial Services Industry in India.

Module 2: Globalization of Financial Services – GATS – Functions and the Role of GATS Evaluation of Government's policy towards globalization.

Module 3: An Overview of Trends in Financial Services in India – Lease Financing; Types, History and Development of Lease Financing, Structure of Leasing Industries, Factoring and International Factoring, Securitization- meaning, features, process, IPO Management – Venture Capital; Features, Methods of Venture Financing, Initiatives – Credit Rating; functions –Credit Rating Agencies. Portfolio Management Services.

Module 4: Future of Financial Services Industry – Micro Finance/Insurance – Angel investing – Investment Banking.

References:

1. Financial Markets and Institutions – Bhole L. M. (Tata McGraw Hill)
2. Indian Financial System – Theory and Practice – Khan M.V (Vikas Publishing)
3. Financial Management and Control – Chakraborty S.K (Mc Milan)
4. New Issues Markets - Khan M.Y (Allied Publishers)
5. Emerging Scenario of Financial Services – Gordon & Natarajan (Himalaya Publishing House)
6. Financial Services in India - M.A. Kohok (Himalaya Publishing House)
7. Management of Financial Services – Avadhani (Himalaya Publishing House).

1. **Course description:** The course deals with study of technology adaption in banking, besides providing scope of practical side of banking
2. **Course Objective:**
 - To help the student understand the recent developments in banking technology.
 - To learn delivery channels
 - To learn electronic fund transfers
3. **Pedagogy:** LTP model, field survey, summary and group discussions.

4. **Course Contents:**

Module 1: Branch Operation and Core Banking - Introduction and Evolution of Bank Management – Technological Impact in Banking Operations – Total Branch Computerization – Concept of Opportunities – Centralized Banking – Concept, Opportunities, Challenges & Implementation . – Case study: Analysis of Recent Core Banking Software.

Module 2: Delivery Channels - Overview of delivery channels – E – Lounge establishment - Phone Banking – Call centers – Internet Banking – Mobile Banking – Payment Gateways – Card technologies – MICR electronic clearing

Module 3: Interbank Payment System - Interface with Payment system Network – Structured Financial Messaging system – Electronic Fund transfer – RTGSS – Negotiated Dealing Systems & Securities Settlement Systems – Electronic Money – E Cheques

Module 4: Global developments in banking technology - Information technology in finance and service delivery. Impact of technology on banks – protecting the confidentiality information system audit. Audit measures in computerized environment information system security and disaster management.

References:

1. Financial Services Information Systems - Jessica Keyes Auerbach publication; 2nd edition (March 24, 2000)(Text Book)
2. Kaptan S S & Choubey N S., “E-Indian Banking in Electronic Era”, Sarup & Sons, New Delhi, 2003
3. Vasudeva, “E – Banking”, Common Wealth Publishers, New Delhi, 2005
4. Turban Rainer Potter, Information Technology, John Wiely & Sons Inc
5. Banking Technology - Indian Institute of Bankers Publication.

SC08:

TAX PLANNING

Course Objectives: The course aims at basically to sharpen the skills of the students to enable them to plan and manage their tax affairs.

Pedagogy: Class room teaching with LTP model, solving problems, group discussions and case study analysis

Course Contents:

Module 1: Introduction: Definition, nature, scope, significance and limitations of tax-planning, difference between tax-evasion and tax-avoidance, tax management, tax-audit : concept, its significance and procedure and legal provisions.

Module 2: Tax Planning through Organisational Set-up, Tax planning with reference to location, nature and form of organisation of new business, organisational problems and tax-management, tax-obligations of individuals and, firms.

Module 3: Tax Planning through Managerial and Financial Decisions Tax-planning through managerial decisions like make or buy, repair or renovate, own or lease, export and domestic sales, capital structure, dividend policy, amalgamation, mergers etc. Computer application in Income Tax and Tax Planning

Module 4: Tax Planning through Concessions, Incentives and Tax Audit Implications of Tax-concessions and incentives in respect of Residential status, location of business, rebates including deduction and exemption etc. Tax planning regarding: Salary, house property, capital gains and other sources.

References :

1. Shukla, S.K. – Tax Planning & Management, (Hindi & English), New Royal Book Co., Lucknow
2. Prasad, Bhagwati – Law and Practice of Income Tax in India.
3. Bare Act.
4. Taxman's Direct Tax Laws and Practice, Dr.Vinod K Singhania and Kapil Singania Taxman's Publications(p)Ltd., New Delhi.

Fourth Semester

SC 09:MCD260

ADVANCED COST ACCOUNTING

1. **Course Description:** This course is intended to expose students on advanced aspects of cost accounting
2. **Course objectives:** To enable students aware of advanced cost accounting practices
3. **Pedagogy:** Method of instruction consists of lectures, case study design and analysis, group discussions, seminar presentations, writing assignments and tests.

4. **Course content:**

Module 1: Cost Book Keeping and Reconciliation between Cost and Cost financial Accounts – Book - keeping, Cost Ledgers, interlocking and integral Accounts. Reconciliation of Cost and Financial Accounts, Reasons, Needs, Methods.

Module 2 : Product Life Cycle Costing: Introduction, Product Life cycle, Phases and Characteristics of Product Life Cycle, Stages of Product Life Cycle, Product Life Cycle Costing Features and benefits of Product Life Cycle Costing.

Module 3 : Value Chain Analysis Introduction - Definition – Role of Management Accountant – Value Chain Analysis – approach for assessing competitive advantages – value chain analysis v/s conventional management accounting.

Module 4 : Productivity & Concept and Measurement i) Productivity Meaning, Measurement of Material, Labour, Capital and Management Productivity. Productivity V/s Efficiency. Capacity - Theoretical, Practical and idle capacity, Capacity utilization and effect of same on cost. ii) Concept and Measurement Measures to improve productivity - Technical, Financial, Operational Measures. Restructuring of activities - Business Process Re-engineering elementary knowledge. Human aspect of productivity.

References:

Cost accounting – S P jain and Narang
Cost accounting – NK Prasad

1. Course Description:

- To make students familiar with various innovations taking place in accounting.
- To learn valuation of human resource.
- To learn valuing the brand.

2. Pedagogy: Course activities consist of lectures, Assignments, seminars and test.

3. Course Content:

Module 1: Accounting for corporate re – structuring – Re-financing and rescue financing, re organization of debtor and creditor, sale of assets, targeted stock offerings downsizing and layoff programs, negotiated wage give backs, employee buyouts.

Module 2: Human resource accounting- Concept need importance objectives development of HRA methods of valuation human resources, financial disclosure of human resources, HRA practices in India.

Module 3: Brand Accounting – need and importance of Brand Accounting methods of valuation of Homegrown and Acquired brands, brand accounting and Indian corporate practices.

Module 4: Responsibility Accounting – Basic Principles, Process in Implementation. Controllable and Non-controllable Costs, Responsibility Reporting, Determinants of Responsibility Centers, Responsibility Center Performance, Measurement Reporting to Different Levels of Management.

References:

1. Financial reporting and analysis – Revsine Collins Johnson
2. Rachna Jawa – ‘Mergers Acquisition & Corporate Restructuring’- New Century Publications – 2009.
3. Human Resource Accounting – Advances in Concepts, Methods & Applications – Third Edition – Eric G Flamholtz.
4. Product & Brand Management - First Edition – Tapan & Panda
5. Product & Brand Management – Tony Tollington – Emerald Publications
6. Accounting & Accountability – Changes & Challenges in Corporate, Social & Environmental Reporting – Carol J Adams, Dave Owen & Robert Gray.

ELECTIVE GROUPS

GROUP A: FINANCIAL ACCOUNTING

Paper 1

SC11: CONTEMPORARY AREAS IN ACCOUNTING

1. Course Description: This course focuses on emerging areas of accounting which are likely to be of interest to a wide range of stakeholders including investors, employees, environmentalists, society, government agencies and public at large. The course provides the coverage of accounting for the effects of price changes, intangible assets, non-profit organizations, and society.

2. Course Objectives:

- To provide knowledge and skills to the students on emerging areas of accounting.
- To bring attitudinal changes to innovations in accounting.
- To learn accounting for derivatives.

3. Pedagogy: Course activities consist of lectures, case study analysis, group discussions, seminar presentation, assignment writing and tests. Reading and analysis of annual reports of for-profit and not-for-profit organisations will be integral part of instruction.

4. Course Contents:

Module 1 : Accounting for the Effects of Price Changes : Impact of changing prices on conventional financial statements. Restatement of financial statements under general purchasing power of accounting, specific purchasing power of accounting, current cost accounting. IFRS on effects of price changes. Case studies on annual reports.

Module 2: Accounting for Intangible Assets: Nature and classification of intangible assets. Basic principles of accounting for intangibles. Accounting for human resources, brands, copyrights, patents, and goodwill. IFRS on intangible assets. Case studies on annual reports.

Module 3: Accounting for Derivatives: Definition risk and derivative; their types. Recognition, measurement and disclosure of derivatives and hedged items. IFRS for derivative instruments and hedged items. Case studies on annual reports.

Module 4: Social, Environmental and Value Added Accounting: Theory and practical applications of Social accounting, environmental accounting and Value-Added accounting. Case studies on annual reports.

References:

What Counts: Social Accounting for Nonprofits and Cooperatives, Laurie Mook, Jack Quarter and Betty Jane Richmond, Sigel Press, London

Human Resource Accounting by Flamholtz, Eric, Jossey –Bass, San Francisco.

Accounting Theory: An Introduction by L.S.Porwal, Tata McGraw-Hill Publishing Company Ltd. New Delhi.

GROUP A: FINANCIAL ACCOUNTING

Paper-2

SC12: INTERNATIONAL FINANCIAL REPORTING STANDARDS (IFRS)

1. **Course Description:** This course is designed to provide a deeper understanding of international accounting issues related to global financial reporting as per IFRS.
2. **Course Objectives:**
 - To acquire knowledge, comprehension and capability to apply in the real world scenario of the accounting concepts.
 - To learn International Financial Reporting Standards issued by the IASB.
3. **Pedagogy:** Method of instruction consists of lectures, group discussions, seminar presentations, writing assignments and tests. Reading and analysis of annual reports of national and multi-national organisations will be integral part of instruction.

4. Course Contents:

Module 1: International Financial Reporting Standards (IFRS): The structure, vision and mission of IASB. The IFRS setting process. IFRS adoption and convergence in different countries.

Module 2: International Financial Reporting Standards issued by the IASB: The knowledge, comprehension and capability to apply in the real world scenario of the accounting concepts, principles and interpretations discussed in the required pronouncements. International Financial Reporting Interpretations Committee's Statements (IFRICs) and Standing Interpretation Committee Statements (SICs). Problems and case studies on the annual reports of companies.

Module 3: XBRL: Meaning and need for XBRL. Features of XBRL. Benefits of XBRL. XBRL Taxonomy. Filings of financial statements using XBRL. Case Studies on XBRL adopted organizations.

Module 4: IFRS for SMEs : The knowledge, comprehension and capability to apply in the real world scenario of the accounting concepts, principles and interpretations discussed in the required pronouncements. International Financial Reporting Standards for SME issued by the IASB. Problems and case studies on the annual reports of companies.

References:

1. Wiley IFRS 2010: Interpretation and Application of International Financial Reporting Standards, by Barry J. Epstein, Eva K. Jermakowicz, John Wiley Publications, 2010
2. Wiley IFRS for SMEs: Practical Implementation Guide and Workbook by Barry J. Epstein, Eva K. Jermakowicz, Sylwia Gornik-Tomaszewski, John Wiley Publications, 2010.
3. Financial Accounting: IFRS Edition, 1st Edition by Jerry J. Weygandt, Paul D. Kimmel, Donald E. Kieso, John Wiley Publications, 2010.
4. The Vest Pocket IFRS by Steven M. Bragg by John Wiley Publications, 2010
5. www.iasb.org; www.mca.gov.in; <http://xbrl.icaai.org>; www.xbrl.org;
www.xbrleducation.com; www.globalreporting.org.

GROUP B: FINANCIAL MANAGEMENT

Paper -1

SC13: FUTURES, OPTIONS & SWAPS

1. Course Description: The course is designed to provide basic knowledge about risk management and the new instruments of capital market i.e., derivatives used for managing risk. It mainly comprises of a description of the concepts of risk management, forwards/futures, options and swaps along with the trading mechanics and pricing of these instruments.

2. Course Objectives:

- To understand of the role and significance of risk management
- To Critical understand and appreciation of the role of derivative markets and instruments
- Understand the trading mechanics and technology involving derivative contracts.
- Apply the basic valuation models for pricing the derivative assets.

3. Pedagogy: Class room teaching of basic derivative concepts shall be followed by a series of individual seminar presentations, group seminars, discussions and case study analysis relating to futures, options and swaps. Assigned problems are to be worked on an individual basis, followed by group discussion of case problems.

4. Course Contents:

Module 1: Risk Management –Sources of risk - Objectives of Risk Management – Risk Management Process – Importance - Tools of Risk Management.

Module 2: Forward and Futures: Trading Mechanics- Margin Requirements - Winding up of futures contracts - valuation of F & F

Module 3: Options: Trading in Options – factors impacting Option Prices - Pricing of Options- Black Scholes Options Pricing Model-Binomial pricing model.

Module 4: Swaps: Evolution-Types of Swaps-Currency Swaps-Interest Rate Swaps-Designing Currency and Interest Rate Swaps-Valuation of Swaps.

References:

1. Financial Derivatives – By G. Kotreshwar, Chandana Publications (2014), Mysore
2. Capital Market Instruments – By G. Kotreshwar, Chandana Publications (2014), Mysore
3. Financial Derivatives – By Gupta (PHI)
4. Introduction to Futures and Options Markets – By John Hull (PHI)
5. Derivatives – By D. A. Dubofsky and T. W. Miller (Oxford)
6. Futures and Options – By Edwards and Ma (Mc Graw Hill)

GROUP B: FINANCIAL MANAGEMENT

Paper -2

SC14: STRATEGIC FINANCIAL DECISIONS

1. Course description: Financial decisions need to be aligned with overall corporate strategy. This course is introduced to provide an interface of financial policy and strategic management process mainly focusing on financial restructuring, innovative financing strategies and risk management.

3. Course Objectives:

- To acquaint students with the advanced concepts of financial management and the application of the same in developing financial strategies for the organization.
- To the ability to manage risk in financial decisions.

3. Pedagogy: Method of instruction consists of lectures and tutorials. Lecture session focuses on providing analytical setting for basic financial strategies followed by case study/group discussions and seminar presentations.

4. Course Contents:

Module 1: Financial Policy and Strategic Planning - Changing face of Financial Management - components of financial strategy - objectives and goals - strategic planning process - Corporate strategy, financial policy and shareholder value creation.

Module 2: Expansion and Financial Restructuring: Mergers and Amalgamations-corporate restructuring -Types of corporate restructuring- Expansion strategy - Divestment strategy reason for merger - Benefits and cost of merger - Determination of swap ratios - Evaluation of merger proposal.

Module 3: Financing Strategy - Hybrid securities namely convertible and non-convertible securities - Deep discount bonds - Secured premium notes - Private equity.

Module 4: Risk management – Objectives - Functions of risk management - Risk Identification – Risk Measurement and Evaluation - Risk Control – Insurance and Financial Derivatives - importance of risk management

References:

1. An introduction to strategic Financial Management: Allen D. CIMA/ Kogan page, London
2. Financial Theory and corporate policy: Copeland T.E and J D Weston Addison westerly, NY.
3. Financial Decision Making: Hamton Jone, PHI, New Delhi
4. Financial Management: Pandey I. M, Vikas Publication, Delhi
5. The Essence of mergers and Acquisitions: Sudarsanm, PS: prentice Hall of India, Hall
6. Financial Derivatives: G Kotershwar Chandana Publications, Mysore

GROUP C: BUSINESS TAXATION

Paper-1

SC15: MCC230 -INDIRECT TAX LAW AND PRACTICE

Goods and Services Tax and Customs Duty

3. **Course Description:** This paper is to educate the taxation students about Indian Tax System, its background, and its operation in the global competitive market. The importance and administration of the indirect taxes in the Indian market oriented economy and its role in achieving the objectives of modern welfare government. To understand the relevance of GST in the present Indian Tax Scenario.

2. Course Objectives: After completion of this course the students would be able:

- 1) To understand the importance of indirect taxes (GST) in the Indian and global economy and its contribution for the economic development.
- 2) To comprehend the principles of taxations, objectives of taxes and its impact, shifting and incidence process of indirect taxes in market orientated economy.
- 3) To understand the implications of indirect taxes on the taxable capacity consumers, dealers and of the society at large and its changes.
- 4) To make them to be a tax consultant in preparing the tax planning, tax management. Payment of tax and filling of tax returns.
- 5) To understand the impact of GST on Domestic, National and International Trade and educating the students as a tax audit, consultant and managers.

3. Pedagogy:

- 1) Lecture:
- 2) Tutorial and bridge class*(Non tax students)
- 3) Live leading cases pending and deciding in the high court and supreme courts.
- 4) Practical works: Tax planning, Tax management, filing of various tax returns and working as consultants and tax adviser for small companies nearby dealers and companies relating to GST and Customs

4. Course Contents:

Module 1: Constitutional Provision for Indian tax system, structure of Indian tax system. Public finance, public expenditure and public revenue. Principle and objectives of taxations in the modern welfare governments. Indian tax structure, different types of taxes- taxes under indirect tax family in India, methods of taxations, tax reforms and recent tax reforms committees and its recommendations and fiscal discipline.

Module 2: GST-Genesis, History, Constitutional Background of GST, GST Bills, GST- Central and State Financial relations, Finance commissions, Salient features of GST, Tax Reforms and GST in India, Tax compliance, GST administrative structure both central and state level, Advantages of GST- Economy, Governments, dealers and consumers, E-Commerce and GST GST-Issues, challenges and problems.- **Legal case study.**

Module-3: Taxes under GST- levy and incidence of GST, Value of Tax event, Rates and Schedules, CGST, SGST, IGST, Criteria for GST, GST on Exports, Imports and SEZ supplies input credit, Payment of Taxes, Returns Filing, Assessment and Audit of Accounts, under GST, GST refund, Appeals and Revision, Prosecution and Appellate Tribunals. -**Case studies.**

Module: 4: Customs Duty: Customs Act, 1962 and Rules, regulations Circulars and Notifications; Customs Tariff Acts, and the related Rules. Principles governing levy of customs duty, types of duties at global scenario. Basic principles of classification of goods and valuation of goods, special provisions regarding baggage, goods imported or exported by post, and stores. Duty drawback schemes, GATT and WTO objectives principles in customs duty.- **Case studies.**

References:

- 1) Indirect Taxes- Law and Practice: V.S.Datey
- 2) Karnataka GST Manuals
- 3) GST Ready Reckoner
- 4) Bare Acts of Customs, Customs Tariff Acts, GST
- 5) Public Fiancé- Mahaveer Thagy
- 6) Public Finance Prof.H.Doltan
- 7) GST Bill/Act 2016
- 8) CST Law and Practice-SS Gupta
- 9) Basic of GST-Nitya Tax association Taxman
- 10) GST Manual- Taxman publication
- 11) Indian GST for Beineers –Jayaram Hiregange and Deepak Rao
- 12) CA Practical Manuals
- 13) www.gstindia.com.

GROUP C: BUSINESS TAXATION

Paper-2: SC16: MCD230 - CORPORATE TAX LAW AND PLANNING

1. Course Description: This course is focus on different heads of income, taxable in the hands of companies, computation of gross total income, deduction, exemptions, set off and carry forward of loss. Tax planning relating to various managerial decisions for reducing the tax burden, allocation of investments, and maximize the company wealth. As a tax consultant of the corporate tax laws of the company to give advice to the drawing officers regarding TDS, advance payment of tax and remittances of tax, for his employees.

2. Course Objectives: After study this paper the students are able to interact with the followings:

- To understand the incidence of based on residential status of the companies.
- To understand the deferent types of companies under corporate income tax act.
- To known the deferent sources of income for corporate assesses.
- To educate as a manger of a company/as tax consultant how reduce the tax burden and maximize the company wealth.
- To understand the impudence of tax planning with various managerial decisions.
- To be able understand his role as tax consultant for a company relating TDS, Advance payment of Tax, remittance of corporate income tax.

3. Pedagogy: The course content is covered class room lecture, remedial class for non tax students, student's seminar, case discussion, and work out the problem on the company problems as student, as consultant and as a tax authority and also visiting company and tax office for practical exposure.

4. Course Content:

Module 1: Definition of company-Indian company, Domestic Company, Foreign Company, Widely Held Company, Closely held company, Residential Status of a company and incidence of Tax.

Module 2: Computation of Taxable income of companies- Computation of table income under different heads of income-House property, Profit and gain from business or profession, Capital gain and income other sources, carry forward and set off of losses in case of companies. Deduction from Gross Total income. Minimum Alternative Tax.

Module 3: Tax Planning- Tax avoidance and tax evasion. Tax planning with corporate dividend, Dividend policy- bonus shares. Tax planning with reference to specific managerial decisions- Make or Buy, Own or Lease, Purchase by installment or by Hire, Repair, Replace, Renewal or Renovation, shout down or continue.

Module 4: Procedure for assessment- Deduction of Tax at Source, Advance payment of Tax, Tax returns, refunds appeals and revision.

References:

1. Direct Taxes-Dr.H.C. Mehrotra and Dr.S.P.Goyal Sahitya Bhavn New Delhi.
2. Direct Taxes law and practice-Bhagavathi Prasad, Vishva Prakashana, New Delhi.
3. Direct Taxes Aggarval P.K "Tax Planning for Companies" Hind Law Publishers, New Delhi.
4. Corporate Tax Planning and Management, Lakhota, Vision Publishers.
5. Taxman's Direct Tax Laws and Practice, Dr.Vinod K Singhanian and Kapil Singania Taxman's Publications(p)Ltd., New Delhi.

GROUP D: COST MANAGEMENT

Paper-1 SC17 MCC250: COST ACCOUNTING FOR DECISION MAKING

1. Course Description:

This course provides the coverage of concept of cost behavior analysis, break even analysis, multi product break even analysis, graphs, marginal costing and managerial decisions and direct costing.

2. Course Objectives:

- To aimed at equipping the students with the knowledge and skill relating to marginal costing.
- To evaluate a wide range of managerial decisions involving make-or-buy, pricing, export offers, temporary short-term of operations, discontinuance of a product line, etc.,

3. Pedagogy:

Course activities consist of lectures, case study analysis, group discussions, seminar presentation, assignment writing and tests. Solving problems and evaluating decisions involving the financial and cost data of selected firms will be integral part of instruction.

4. Course Contents:

Module 1: Introduction: Meaning- terminology- Scope & Concepts- Cost Behavior Analysis- Break Even Analysis- Approaches of Break Even Analysis in relation to cost & revenue. Factors- Multiproduct Break Even Analysis- Assumptions Underlying Break Even Analysis- Limitations of Break Even Analysis- Case Studies.

Module 2: Contribution Concepts & Sort term Profitability Analysis: Profitability Analysis Under Constrained Conditions- Profit- Volume Ratio & its Uses- Profit Volume Graphs – Case Studies.

Module 3: Marginal Costing & Managerial Decisions: Profit Planning- Pricing Decision – Production Decision – Make and Buy Decision Joint & By-product Decision – Distribution Cost Analysis- Case Studies.

Module 4: Standard Costing: Objectives-Principles-Determination of Standards for Material-Labor- Direct Expenses & Overhead Costs-Variable and Fixed Costs-Case Studies.Variance Analyses: Material, Labor, and Overhead Variances-sales & Profit Variances-Disposition of Variances-Assessing the Significance of Standard Cost Variance-Standard Cost Accounting- Case Studies.

References:

1. Management Accountancy: J. Batty : ELBS
2. Cost Accounting- A Manorial Emphasis: C.T.Hornigel :
3. Cost Analysis for Management Decisions: M.R.S. Murthy : Tata Mc Graw Hill
4. A Dictionary of Managerial Finance, G. Kotreshwar, Chandana Publications(2014), Mysore

GROUP D: COST MANAGEMENT
Paper-2
SC18:MCD280: COST MANAGEMENT

1. Course Description:

This course provides the coverage of a broader framework of various tools and strategies used for cost management and control.

2. Course Objectives:

- To understand the scope and need for cost control and management.
- To familiarize themselves with the basic cost control and management tools.,
- To understand the importance of statistical tools and operation research in cost control and management.

3. Pedagogy:

Course activities consist of lectures, case study analysis, group discussions, seminar presentation, assignment writing and tests.

4. Course Contents:

Module 1: Cost Management-Nature; Cost Management System; Cost Management ; Components of CM. Activity-Based Management [ABM]: Concept and Uses; Relationship between Activity – Based Costing and ABM; Operational ABM and Strategic ABM; Techniques of ABM; Implementation Steps in ABM.

Module 2: Pricing Strategies- Factors Influencing Pricing Decisions; Short run Vs. Long Run Pricing Strategy; Cost-Based Pricing; Economic Approach to Pricing; Pareto Analysis in Pricing Decisions. Activity-Based- Budgeting (ABB): ABB and Traditional Budgeting; ABB Process; Capacity Utilization; Role of ABB in Cost Management.

Module 3: Designing Costing Systems for Job and Process Oriented manufacturing environments – Cost Estimation and Regression Analysis – and cost volume profit Analysis.

Module 4: Application of Operation Research and Statistical Tools in cost management: Linear Programming, Network Analysis, Assignment, Transportation and Time Series Analysis- Time series analysis including moving totals and averages.

References:

1. Cost Management : A strategic Emphasis, Blocher,Chen,Lin Mc Graw Hill
2. Welsh, Glenn A. : Profit, Planning and Control(prentice Hall)
3. Standard Costing : J. Batty
4. Cost Analysis for Management Decisions: M.R.S. Murthy , Tata Mc Graw Hill
5. Managerial Accounting : Calvin Engler, Irwin Publication
6. Cost Accounting A Managerial Emphasis: Charles T Horngren, Srikant, PHI.
7. Advanced Management Accounting: Robert S Kaplan Anthony A. Alkinson Prentice Hall of India, New Delhi
8. Management & Cost Accounting : Cohn Drury International Thomson Business Press
9. Principles & Practices of Cost Accounting : Ashish K. Bhattacharya A. H. Wheeler publisher
10. Quantitative Techniques in Management: N.D. Vohra Tata McGraw Hill Book Co. Ltd.
11. Cost Management strategy for business decision: Ronald Hilton and Michal Maher, 3rd Editions, Macgraw Hill.

Open Elective

OE01: 540

RETAIL BANKING

1. Course Description:

This course is designed to provide a basic understanding of Personal Banking. It focuses on functions of banks, banker and customer relationship, Opening of bank accounts and their operations, bank deposits and loans and banking technology.

2. Course Objectives:

- To acquire knowledge various functions associated with banking.
- To procedures relating to deposits and loans, and banking technology.
- To know the functions of RBI and Commercial banks.

3. Pedagogy:

Method of instruction consists of lectures, case study design and analysis, group discussions, seminar presentation, writing assignments and tests. Interaction with customers of banks, managers and employees of banks.

4. Course Contents:

Module 1: Functions of Banks: Introduction, Types of Banks, Payment Bankers-Recent Developments. Functions of Reserve Bank of India, Commercial Banks, Private Sector Banks, and Grameena Banks.

Module 2: Banker and Customer Relationship: Different Customers-Special type of Customers, Know your Customer [KYC] guidelines- Opening of different bank accounts and procedures for their operations.

Module 3: Bank Deposits and Loans: Pledge, Hypothecation, Mortgage-Utility. Different Deposit and Loan Products of Banks, Rate of Interest- Fixed and Floating, Documentation Procedures.

Module 4: Banking Technology: Net Banking-Procedure-Safety, Digital Banking-Pro's and Con's. Electronic Banking, Core Banking Technology, Debit and Credit Cards, ATMs.

References:

Machiraju, H.R., Indian Financial System, Vikas, New Delhi.
Verma, J.C. Merchant Banking, TMH, New Delhi.
Mithani and Gordeon, Banking Theory and Practice, Himalaya, Bombay.
Bhole, L.B., Financial Institutions and Markets, TMH, New Delhi.

1. Course Description: This course is designed to provide a deeper understanding of Personal Financial Management. It focuses on basics of personal financial management, personal savings and investment plans, computation of return and risk factor of personal savings and investments, retirement savings plans.

2. Course Objectives:

- To provide basic principles for managing personal finance.
- To help individual learn investment decisions
- To mitigate old age financial planning.

3. Pedagogy: Method of instruction consists of lectures, case study design and analysis, group discussions, seminar presentation, writing assignments and tests. Interaction individual investors with different profiles by age, income, sex, occupation, and region.

4. Course Contents:

Module 1: Basics of Personal Financial Management: Basics of Personal Financial Management: Budget, The Personal Financial Planning Process, Preparation of Personal Budget, Personal Financial Statements, Personal Income Tax Planning. Case studies on personal financial planning of individuals.

Module 2: Personal Savings & Investment: Investment Criteria- liquidity, safety and profitability. Savings instruments of Post Office and Banks. Chit Funds. Investment in Shares, Debentures, Corporate and Government Bonds, Mutual Fund. Investment in Physical Assets – Real Estate, Gold and Silver, Gold certificates. Risk and Return associated with these investments. Case studies on risk and return perception of retail investors on various investments.

Module 3: Computation of Return and Risk of Personal Investment: Present Value and Future Value of a Single Amount and an Annuity. Computation of interest, dividend and capital gains on personal investments. Impact of leverage on return. Personal tax planning,

Module 4: Retirement Savings Plans: Retirement Savings Plans:, Gratuity plans from the government. Life Insurance types. Health insurance. Pension Plans- Defined Contribution Plan and Defined Benefit Plan. Provident Fund, Gratuity. Life Insurance Plans. General Insurance Plans. Reverse Mortgage Plans.

References:

Personal Finance by Jack R. Kapoor, Les R. Dlabay and Robert J. Hughes, Tat McGraw-Hill Publishing Company Ltd. New Delhi.

Financial Education by Reserve Bank of India – rbi.org.

Personal Finance columns in The Economic Times, The Business Line and Financial Express Daily News Papers.

Information Broachers of Post Offices, Banks, Mutual Funds, Insurance Companies

Internet Sources- BSE, NSE, SEBI, RBI, IRDA, AMFI etc.

OE 03:

FINANCIAL ACCOUNTING

1. Course Description:

This course is designed to provide a basic understanding of financial accounting. It focuses on financial accounting concepts, principles, and procedures. Specific attention is devoted to preparation

2. Course Objectives:

- To acquire knowledge about accounting and accounting cycle.
- Preparation of Financial Statements
- To help in the preparation of financial statements
- To learn the mechanism of recording and posting

3. Pedagogy:

Method of instruction consists of lectures, case study design and analysis, group discussions, seminar presentation, writing assignments and tests. Reading and analysis of annual reports of various business organisations.

4. Course Contents:

Module 1: Introduction: Meaning and purpose of financial accounting. Information needs of users. Basic principles and concepts of accounting.

Module 2: The Accounting Cycle-1: Analysis of business transactions, recording journal entries in the Journal, posting journal entries into the Ledger.

Module 3: The Accounting Cycle-1: Preparation of Unadjusted Trail Balance, recording adjustment and closing entries, and preparation of adjusted trail balance.

Module 4: Final Accounts: Preparation of Financial Statements- Profit and Loss Account, Balance Sheet

References:

1. Financial Accounting by Narayana Swamy, Prentice-Hall of India
2. Accounting: Text and Cases by Robert N. Anthony, McGraw-Hill

OE 04: MANAGEMENT OF NON PROFIT ORGANISATIONS

1. Course Objective:

- To give the student basic inputs related to management of nonprofit organizations.
- To place of nonprofit sector vis-à-vis State and Business
- To professionally managing the nonprofit organizations are introduced to the students.

2. Pedagogy:

In the LTP framework the Lecture sessions focus on building conceptual clarity and providing basic information on the nature and role of nonprofit sector. The reinforcement through Tutorial sessions focus on group exercises related to Indian nonprofit sector. Practical exercises involve field reports by students, both at individual and group levels.

3. Course Content:

Module 1: The world of non-profit enterprises – third sector, nonprofits sector, social enterprises; Economic, Sociological and Structural theories of nonprofits; Contemporary role of nonprofits; Nonprofits vis-à-vis State and Business

Module 2: Accounting & Finance – Financial reporting in nonprofits; Distinct needs of nonprofit accounting; Sources of funds and their implications; Basic tenets of fund management in nonprofits

Module 3: Human Resource Management – Volunteers & Staff, Critical issues of compensation, quality and retention, Training and development, Incentives and Motivation

Module 4: Governance and Professionalism – Governance process and Board role; Credibility and legitimacy issues; Professionalism, Productivity and measurement of quality

References:

NGO Management, Michael Edwards & Allan Fowler (Eds), Earthscan

Global Civil Society: Dimensions of the Non-Profit Sector, Lester Solamon & Helmut Anheier, John Hopkins Centre for Civil Society, Baltimore

Helmut Anheier, The Nonprofit Sector, Routledge

The Third Sector, Jacques & Jose L. Monzon Campos (Eds), De Boeck