



### List of New Course(s) Introduced

**Department** : **Commerce** e

**Programme Name** : **M. Com.**

**Academic Year** : **2021-22**

### List of New Course(s) Introduced

Sr. No.	Course Code	Name of the Course
1.	COPATT1	Organizational Behaviour
2.	COPATT2	Accounting for Financial Institutions
3.	COPATT3	Managerial Economics
4.	COPATT4	Advanced Business Statistics and Data Processing
5.	COPATD1	Accounting Theory
6.	COPATD2	Corporate Finance
7.	COPATD3	Human Resource Planning and Development
8.	COPATD4	Marketing Management
9.	COPBTT1	Organisational Theory
10.	COPBTT2	Computer Applications in Business
11.	COPBTT3	Accounting for Managerial Decisions
12.	COPBTC1	Research Methodology
13.	COPBTD1	Corporate Financial Reporting
14.	COPBTD2	Forex and Risk Management
15.	COPBTD3	Compensation Management and Employee Welfare Laws
16.	COPBTD4	Marketing Research



## Minutes of Meetings (MoM) of Board of Studies (BoS)

**Academic Year : 2021-22**

**School : School of Studies of Commerce and Management**

**Department : Commerce**

**Date and Time : Feb. 04, 2022 - 12:00 PM UTD 'B' Wing**

**Venue : Room No. 57**

The scheduled meeting of member of Board of Studies (BoS) of Department of Commerce, School of Studies of Commerce and Management, Guru Ghasidas Vishwavidyalaya, Bilaspur was held to design and discuss the M. Com. 1<sup>st</sup> and 2<sup>nd</sup> Semester (1<sup>st</sup> Year) under CBCS scheme and syllabi.

The following members were present in the meeting:

1. Prof. O. P. Chandrakar. (Principal, External Expert Member BoS)
2. Prof. Ashok Kumar Mishra (Chairman & HOD, BoS, Dept. of Commerce.)
3. Dr. Bhuvana Venkat Raman (Member, BOS, Associate Prof., Dept. of Commerce)
4. Dr. Mukesh Agarwal (Member BoS, Assistant Professor, Dept. of Commerce)

Following points were discussed during the meeting

1. Discussion and Approval of M. Com. 1<sup>st</sup> and 2<sup>nd</sup> Semester (1<sup>st</sup> Year) under CBCS scheme and syllabi.

The committee discussed and approved the scheme and syllabi. The following courses were revised in the of M. Com. 1<sup>st</sup> and 2<sup>nd</sup> Semester (1<sup>st</sup> Year) under CBCS scheme and syllabi:

M. Com. 1 <sup>st</sup> Semester (1 <sup>st</sup> Year)	M. Com. 2 <sup>nd</sup> Semester (1 <sup>st</sup> Year)
Organizational Behaviour	Organisational Theory
Accounting for Financial Institutions	Computer Applications in Business
Managerial Economics	Accounting for Managerial Decisions
Advanced Business Statistics and Data Processing	Research Methodology
Accounting Theory	Corporate Financial Reporting
Corporate Finance	Forex and Risk Management
Human Resource Planning and Development	Compensation Management and Employee Welfare Laws
Marketing Management	Marketing Research

Signature & Seal of HoD



**Department of Commerce**  
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Letter No.: 525 /Com/2021

Date: 1-November-2021

**Minutes of BOS (Board of Studies)**

**Agenda: Discussion and Finalisation of the Syllabus for M. Com CBCS Course.**

The meeting of Board of Studies was held on 1<sup>st</sup> November, 2021 in ITTD-B Wing (Room No 57). Meeting started at 11.30 am. Discussion on the syllabus was done in detail among the members. After discussion the members of BOS came to the conclusion that no modification/alteration to be done on the proposed syllabus.

All members of BOS unanimously have approved the syllabus.

Duly signed and approved syllabus is hereby enclosed and forwarded to the Assistant Registrar (Academic) for kind perusal.

Following Members were present:

1. Prof. Ashok Kumar Mishra (Head of the Department)
2. Prof. O.P. Chandrakar (External Expert Member)
3. Dr. Bhuvana Venkatraman (Associate Professor, Member)
4. Dr. Mukesh Agrawal (Assistant Professor, Member)

  
21/11/21  
HOD / H.O.D.  
विभागाध्यक्ष / H.O.D.  
वाणिज्य विभाग / Dept. of Commerce  
गुरु घासीदास विश्वविद्यालय, बिलासपुर (छ.ग.)  
Guru Ghasidas Vishwavidyalaya, Bilaspur (C.G.)

  
02/11/21  
External Examiner

  
01/11/2021  
Member

  
01/11/2021  
Member



## Scheme and Syllabus

**Guru Ghasidas Vishwavidyalaya, Bilaspur (C.G.)**  
**Department of Commerce**  
**Two Years PG Programme in Commerce (M.Com.)**  
Approved by the Board of Studies

CBCS Course Structure				Semester I			
From Session 2021-22 Onwards							
Course Code	Course Osted	Name of the Course	Credit	Lectures (per week)	End-Semester Exam Marks	Internal Test**	Total
COPATT1	Core Course	Organizational Behaviour	04	04	70	30	100
COPATT2	Core Course	Accounting for Financial Institutions	04	04	70	30	100
COPATT3	Core Course	Managerial Economics	04	04	70	30	100
COPATT4	Core Course	Advanced Business Statistics and Data Processing	04	04	70	30	100
Discipline Specific Elective (Any One)*							
Discipline Specific Elective: Accounting							
COPATD1	Discipline Specific Elective (A)	Accounting Theory	04	04	70	30	100
Discipline Specific Elective: Finance							
COPATD2	Discipline Specific Elective (B)	Corporate Finance	04	04	70	30	100
Discipline Specific Elective: Human Resource Management							
COPATD3	Discipline Specific Elective (C)	Human Resource Planning and Development	04	04	70	30	100
Discipline Specific Elective: Marketing							
COPATD4	Discipline Specific Elective (D)	Marketing Management	04	04	70	30	100
Total			20	20	350	150	500

\* Discipline Specific Electives (DSEs) from one area (Accounting, Finance, Human Resource, and Marketing) chosen by the students in first Semester are recommended to (but not binding to) be continued till final semester for developing subject specific expertise in them.

\*\* There will be two internal tests of 15 marks each aggregating a total of 30 marks.

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Head & Professor  
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Prof. O. P. Shrivastava  
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Member, BoS  
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CBCS Course Structure				Semester II			
From Session 2021-22 Onwards							
Course Code	Course Opted	Name of the Course	Credit	Lectures (per week)	End-Semester Exam Marks	Internal Test**	Total
COPBT1	Core Course	Organisational Theory	04	04	70	30	100
COPBT2	Core Course	Computer Applications in Business	04	04	70	30	100
COPBT3	Core Course	Accounting for Managerial Decisions	04	04	70	30	100
COPBTC1	Mandatory Course	Research Methodology	04	04	70	30	100
Discipline Specific Elective (Any One)							
Discipline Specific Elective: Accounting							
COPBD1	Discipline Specific Elective (A)	Corporate Financial Reporting	04	04	70	30	100
Discipline Specific Elective: Finance							
COPBD2	Discipline Specific Elective (B)	Forex and Risk Management	04	04	70	30	100
Discipline Specific Elective: Human Resource Management							
COPBD3	Discipline Specific Elective (C)	Compensation Management and Employee Welfare Laws	04	04	70	30	100
Discipline Specific Elective: Marketing							
COPBD4	Discipline Specific Elective (D)	Marketing Research	04	04	70	30	100
Total			20	20	350	150	500

\*\* There will be two internal tests of 15 marks each aggregating a total of 30 marks.

*[Signature]*  
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**Semester I COPATD3 : HUMAN RESOURCE PLANNING AND DEVELOPMENT**

**Learning Objective:** To provide advance knowledge about HR Practices in real corporate world to students and make them able for taking decisions related to HR Planning and Development.

Unit	Content	Credit: 04 Lectures
I	<b>Human Resource Planning (HRP):</b> Objectives, Process & Prerequisites; Importance; Factors affecting HRP; Problems of HRP. <b>Human Resource Development (HRD):</b> Conceptual Approach, Mechanism and Focus of HRD; Role of HRD Manager; Changing Role of HRD in the Competitive Environment; Significance of HRD.	06
II	<b>Retaining Talent:</b> Induction, Socialisation and Placement of Employees; Mentoring, Employee Retention; Life-Friendly Organisation (LFO); Strategies for Work-Life Balance; Quality of Work Life (QWL).	12
III	<b>Training and Development:</b> Employee Training; Management Development; Self-Development.	12
IV	<b>Competency and Performance Development:</b> Management of Competencies; Competency Mapping and Development; Assessment Centre Scope and Use; Improving Performance Appraisal and 360° and 540° Performance Appraisal; Employee Counselling.	12
V	<b>Contemporary Issues in HRD:</b> Developing Positive Employment Relationship; Emerging Strategies of Trade Unions and HRD; Mergers, Acquisitions and Role of HRD; VRS and Role of HRD; HR Outsourcing; Offshore Outsourcing (BPO) and Challenges to HR Professionals; HR Audit.	06
<b>Total Lectures (hours)</b>		<b>48</b>

**Suggested Readings:**

1. Balkaoui, A.R. & Balkaoui, J.M.: Human Resource Valuation: A Guide to Strategy and Techniques.
2. Dale, B.: Total Quality and Human Resource: an Executive Guide.
3. Mabey, C. & Salama, G.: Strategic Human Resource Management.
4. Thomson, R. & Mabey, C.: Developing Human Resource.
5. Bhatia, S.K.: Emerging Human Resource Development, Deep & Deep Publications, New Delhi.

  
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Semester I		COPATD2 : CORPORATE FINANCE	
Learning Objective: To enlighten students with the knowledge of financing functions related to corporate in crucial global environment.			
Unit	Content	Credit: 04	Lectures
I	Introduction: First Principles of Corporate Finance; Objective in Corporate Finance; Time Value of Money; Introduction to Value and Price; The Basics of Risk.		10
II	Investment Analysis: Estimating Hurdle Rates for Firms; Investment Decision Rules; Investment in Noncash Working Capital; Investments in Cash and Marketable Securities.		08
III	Financing Decision: An overview of Financing Choices; Financing Process; Financing Mix and Choices		12
IV	Dividend Decision: Dividend Policy; Buybacks, Spinoffs, and Divestitures.		10
V	Valuation: Discounted Cash Flow Valuation; Relative Valuation; Standardised Values and Multiples; Determinants of Multiples; Value Enhancement: Tools and Techniques; Acquisitions and Takeovers.		08
Total Lectures (hours)			48

**Suggested Readings:**


1. Ross, Stephen A. et al., "Corporate Finance", McGraw Hill Education (India) Private Limited, Noida (U.P.), 12<sup>th</sup> Edition, 2021.
2. Berk, Jonathan et al., "Fundamentals of Corporate Finance", Pearson Education, New Delhi, 3<sup>rd</sup> Edition, 2019.
3. Damodaran, Aswath, "Corporate Finance: Theory and Practice", Wiley India, 2<sup>nd</sup> Edition, 2007.
4. Saini, Jaswant, "Corporate Finance", University Book House Pvt. Ltd., 2017.
5. Abuja, Narendra L. et al., "Corporate Finance", PHI Learning Pvt. Ltd. 1<sup>st</sup> Edition, 2016.
6. Taillard, Michael, "Corporate Finance for Dummies", For Dummies, 1<sup>st</sup> Edition, 2012.

Note: Latest edition of text books may be used.

  
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**Suggested Readings:**


1. Miriyala, Ravi Kant, Accounting Standards Made Easy - Bharat Law House Pvt. Ltd.
2. Agarwal, S.P and Jain, P.C., Advanced Financial Accounting, New Age International Publishers, New Delhi.
3. Patel, Chintan N., Indian Accounting standards (Ind AS), Taxxman's Publications.
4. D' Souza, Dolphy and Bansal, Vishal, Indian Accounting Standards (Ind AS), Snow White Publications.
5. Glautier, M.W.E., Accounting Theory and Practices, Prentice Hall, New Delhi.
6. Leiwy, Danny and Perks, Robert, Accounting: Understanding and Practice, McGraw Hill.
7. Rawat, D.S., Students Guide to Accounting Standards-Taxmann, New Delhi.
8. Sharma, D.G., Accounting Standards -Taxmann, New Delhi.
9. Porwal, L.S., Accounting Theory- Tata McGraw Hill, New Delhi.
10. Lal, Jawahar, Accounting Theory and Practice -Himalaya Publishing House, New Delhi.
11. Dandago, Kabiru, I., Advanced Accounting Theory and Practices, Adonis and Abbey Publishers Ltd. London.

**Note:** Latest edition of text books may be used.

  
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**Guru Ghasidas Vishwavidyalaya, Bilaspur (C.G.)**  
**Department of Commerce**  
**Two Years PG Programme in Commerce**  
**Reconsidered by the Members of Board of Studies**

Semester I		COPATDI : ACCOUNTING THEORY	
<b>Learning Objective:</b> To provide the students the conceptual knowledge of accounting theory and understanding of various Indian Accounting Standards.			
			<b>Credit: 04</b>
Unit	Content	Lectures	
I	<b>Introduction:</b> Concept of Accounting and its changing role; Users of Accounting Information and their need; Accounting and other Disciplines; Financial Accounting Vs. Management accounting and Cost Accounting; concept and necessity of Accounting Theory; Relation between Accounting Theory and Accounting Practices; Accounting Theory Vs. Accounting Practices.	<b>10</b>	
II	<b>Structure of Accounting Theory:</b> Elements of Accounting Structure; Basic Concepts, Principles, Postulates and Conventions of Accounting; Generally Accepted Accounting Principles; <b>Financial Statements:</b> Essentials, Nature, Uses and Limitations; <b>Financial Statement Analysis:</b> Objectives, process and types; procedure for Analysis and Interpretation, (With Case Studies).	<b>08</b>	
III	<b>Establishment of Accounting Standards:</b> The International Accounting Standards Committee (IASC) and International Accounting Standards Board (IASB)- Objectives, Organization, Standard setting procedure and a brief reference of International Accounting Standards; India's Standing Committee on International Financial Standards and codes; Advisory Groups in India; Accounting Standards Board (ASB) of Institute of Chartered Accountants of India.	<b>12</b>	
IV	<b>Indian Accounting Standards (Ind AS) &amp; IFRS (With Numerical Problems):</b> A Detailed Discussion on- Presentation of Financial Statements (Ind AS - 1), Inventory (Ind AS - 2), Statement of Cash Flows (Ind AS - 7), Property, Plant and Equipment (Ind AS - 16), Revenue (Ind AS - 18), Business Combinations (Ind AS - 103), Consolidated and Separate Financial Statements (Ind AS - 27), Provisions for Contingent Assets and Liabilities (Ind AS - 37).	<b>10</b>	
V	<b>Indian Accounting Standards (Ind AS) &amp; IFRS: (With Numerical Problems)</b> Ind AS - 108: Operating Segments. Ind AS - 8: Accounting Policies, Changes in Accounting Estimates and Errors. Ind AS - 10: Events after the Reporting Period. Ind AS - 12: Income Taxes. Ind AS - 23: Borrowing Costs. Ind AS - 24: Related Party Disclosures. Ind AS - 33: Earnings per Share. Ind AS - 34: Interim Financial Reporting.	<b>08</b>	
<b>Total Lectures (hours)</b>			<b>48</b>

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<b>Semester I COPATT4 : ADVANCED BUSINESS STATISTICS AND DATA PROCESSING</b>		
<b>Learning Objective:</b> To impart knowledge about advance application of different statistical methods in business and research.		
		<b>Credit: 04</b>
<b>Unit</b>	<b>Content</b>	<b>Lectures</b>
I	Introduction, Functions, Limitations, Importance and distrust on statistics, Sources of Data, Census and Sample Investigation.	<b>08</b>
II	<b>Probability Theory and Distributions:</b> Probability-Classical, Relative and Subjective; Addition and Multiplication Probability Models; Conditional Probability; Bernoulli and Bayes Theorem; Binomial, Poisson and Normal Distributions - Characteristics and Applications.	<b>10</b>
III	Tests of Significance, Types of Errors in Testing of Hypothesis, Level of Significance-Confidence Interval and Confidence Limits, Two tailed and One tailed Tests, Standard Error and its Utility, Degrees of Freedom, Critical Values, Acceptance and Rejection Regions.	<b>10</b>
IV	<b>Parametric Tests:</b> Difference Between Large and Small Sample Tests of Significance; Assumptions in Large Sample Theory; Tests of Significance in Attributes; Significance Tests in Large Variables; Z - test and Significance Tests in Small Sample; Students t-Distribution-Assumptions and Applications; F-test; Analysis of Variance-Assumptions and its Applications.	<b>10</b>
V	<b>Non-Parametric Tests:</b> Meaning and Characteristics of Non-Parametric Tests; Difference Between Parametric and Nonparametric Tests; Chi square Test-Assumptions, Conditions and Applications; Sign Test.	<b>10</b>
<b>Total Lectures (hours)</b>		<b>48</b>

**Suggested Readings:**


1. Elhance, D. N., Fundamentals of Statistics, Kitab Mahal, Allahabad.
2. Hooda, R. P.: Statistics for Business & Economics, Macmillan.
3. Gupta, S. P., Statistical Methods, Sultan Chand, New Delhi.
4. Gupta, K. L., Business Statistics; Navyug Shahitya Sadan, Agra.
5. Gupta, B.N.: Business Statistics, SPBD, Agra.
6. Shukla & Sahai, Statistical Analysis, Sahitya Bhawan, Agra.

**Note:** Latest edition of text books may be used.

  
Prof. Ashok Kumar Mishra  
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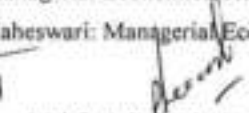
**Guru Ghasidas Vishwavidyalaya, Bilaspur (C.G.)**  
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<b>Semester I COPATT3 : MANAGERIAL ECONOMICS</b>		
<b>Learning Objective: To provide knowledge about real life applications of different economics theories.</b>		
<b>Unit</b>	<b>Content</b>	<b>Credit: 04</b>
		<b>Lectures</b>
I	<b>Nature and Scope of Managerial Economics:</b> Managerial Relation with Economics and other Disciplines; Business Objective Models Profit Maximization, Sales Maximisation, Managerial Discretion and Behavioural Models; Fundamental Economic Concepts Incremental, Opportunity Cost, Discounting and Equi-Marginal or Substitution Concepts.	<b>08</b>
II	<b>Theory of Consumer Demand:</b> Cardinal Utility Analysis of Demand; Choice; Individual and Market Demand Functions; Law of Demand - Price, Income and Substitution Effects, Bandwagon Effects.	<b>10</b>
III	<b>Demand Elasticity and Forecasting:</b> Elasticity of Demand - Determinants and Distinctions, Degrees and Measurements of Price, Income, Cross Advertising; Elasticities and Applications in Business; Decisions, Demand Estimation-Functional Forms, Demand Forecasting, Need for and Steps in Demand Forecasting and Demand Forecasting Techniques for Established as well as New Products.	<b>08</b>
IV	<b>Production Theory:</b> Production Function; Laws of Variable - Traditional Analysis, Isoquant, Iso- Equilibrium-Expansion Path and Returns to Scale as per Isoquants; Economies and Diseconomies of Scale Internal and External.	<b>12</b>
V	<b>Cost Theory:</b> Implications of Costs Real, Alternative and Money Costs; Cost Distinctions and Functions; Cost Behaviour in Short-Run and Economic Capacity; Derivation of Long Run Costs; Modern Analysis of Costs - Average Fixed and Average Variable Costs and Reserve Capacity; Relevance of Costs in Business Decisions.	<b>10</b>
<b>Total Lectures (hours)</b>		<b>48</b>

**Suggested Readings:**

1. Calva & Waugh: Micro Economics: An Introductory Text.
2. Dwivedi, D. N.: Managerial Economics, Vikas Publishing House, New Delhi.
3. Jhingan, M.L.: Micro Economic Theory, S. Chand, New Delhi.
4. Maheshwari, K.L.: Managerial Economics.
5. Mehta, P.L.: Managerial Economics, Kalyani Publishers, New Delhi.
6. Varshney & Maheswari: Managerial Economics, S. Chand, New Delhi.

  
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Semester I		COPATT2 : ACCOUNTING FOR FINANCIAL INSTITUTIONS
	Mutual funds (MFs): Evolution, types, Regulation of MFs, Organisation structure, Design and marketing of MF schemes and products, Tax treatment of MF schemes, Financial Reporting by Mutual Funds; SEBI requirements; Performance evaluation.	
IV	<p><b>Financial Services Company Accounts:</b> Overview, Environment and importance of financial services in an economy, Constituents and cultures in financial services sector, Functional classification of financial services, Major forces driving financial services; Accounts of Merchant Bankers, Stock and Commodity Market Intermediaries; Mortgages – traditional and non-traditional, Securitization; Regulation of merchant banking activity, SEBI guidelines.</p> <p><b>Accounts of Credit Rating Companies:</b> Concept, rationale, process, methodology, SEBI regulations for credit rating, Credit Rating Agencies Regulation, 1999, Rating services offered including grading of real estate developers, Rating of small and medium enterprises.</p> <p><b>Consumer Finance:</b> Role of consumer credit in the financial system, Features, Legal framework, Credit screening methods, Innovative structuring of consumer credit transactions, Consumer Credit Act, 1974; Credit cards – concept, types, billing and payment, Settlement procedure, Mechanism of transactions, member establishments, member affiliates, Accounting requirements; Accounting and reporting.</p> <p><b>Accounts of Factoring, Forfeiting and Venture Capital Companies:</b> Concept, Forms, Functions of factor, Legal aspects, Evaluation of factoring, Factoring disputes, Factoring vs. Forfeiting, Factoring vis-à-vis bill discounting, Computation of factoring commission, Forfeiting, bill financing – bills of exchange, Bill discounting; Venture capital (VC) – Nature and scope, Role of venture capitalists and private equity firms, Types of venture capital funds, Investment appraisal matrix, Deal structuring, venture capital vs. debt financing, Regulatory environment, Evaluation criteria, limitations.</p>	08
V	<p><b>Equipment Leasing Companies Accounts:</b> History and development of leasing, Concept and classification, Types of leases, Leasing and commercial banking, Product profile, Legal aspects of leasing, Lease documentation, Lease agreement, Tax aspects of leasing, Appraisal criteria, Lease evaluation – the lessee's angle, the lessor's angle, negotiating lease rentals, Lease accounting and reporting: IAS-17, Ind AS 17; Hire purchase – concept, characteristics, Leasing vs. hire-purchase, Legal, Tax and Accounting aspects, the Hire Purchase Act, 1972; Financial reporting and Ethics.</p>	08
<b>Total Lectures (hours)</b>		<b>48</b>

**Suggested Readings:**

1. Maheshwari, S. N. Advanced Accountancy, Vol II. Vikas Publishing House.
2. Sehgal, A. and Sehgal, D. Advanced Accounting, Vol. II. Taxman Publications.
3. Shukla, M.C. and Grewal, T.S. Advanced Accounts, Vol. II, S. Chand & Company.

Note: Latest edition of text books may be used.

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<b>Semester I COPATT2 : ACCOUNTING FOR FINANCIAL INSTITUTIONS</b>		
<b>Learning Objective:</b> To develop understanding and skill of the students for maintaining the financial accounts of Banking companies, Insurance companies and other financial institutions as per the legal requirements.		
<b>Unit</b>	<b>Content</b>	<b>Credit: 04</b>
I	<b>Banking Company Accounts:</b> Accounting legislation for banks, Banking Company Accounts; Special features of bank accounts - Division of bank accounts (committed and internal accounts), Basic characteristics of their application; Cash, bank accounts, liabilities from short sales, Deposits and loans by issuing banks, Deposits, loans and other claims and liabilities from other banks; Client Accounts - Standard and classified loans and other claims for customers, Client deposits; Securities, derivatives, other claims and liabilities and transitional accounts; Intangible, tangible property, shares, securities held to maturity, foreign subsidiaries and agencies; Capital accounts, long-term liabilities and closing Accounts; Costs, profits; Off-balance sheet accounts; legal framework, Risks measurement and disclosures, Capital Adequacy Norms (Capital funds Tier I & Tier II for Indian Banks), Technique of computing weightage for the purpose of capital adequacy norms, Risk-Adjusted Assets; Reporting for capital adequacy norms, Performance analysis. Preparation of Profit and Loss Account and Balance Sheet of a Banking Company, Computation of Cash Reserve Ratio & Statutory Liquidity Ratio, Liquidity Norms, Income Recognition, Classification of Assets and Provisions, Discounting of Bills, Collection of Bills, Acceptances on behalf of customers.	<b>08</b>
II	<b>Insurance Company Accounts:</b> Insurance Company Accounts; Special features; Legal regulation of accountancy of insurance companies, Specific terms - Insurance terminology; Accounting of reserves; Technical, other reserves and non-technical accounts; Accounting for insurance contracts, risk disclosure, Company's capital adequacy, Indian Accounting Standard (Ind AS) 104.  <b>Accounting of Life, Fire, Marine, Motor Vehicles, and Health insurance Companies:</b> IRDA regulation regarding preparation of financial statements Preparation of Revenue Accounts, Statement of Profit and Loss, Balance Sheet; Legal framework of financial reporting; Annual reports of insurance companies; Company's performance analysis, Computation of Life Assurance Fund, Valuation Balance Sheet.	<b>10</b>
III	<b>NBFC Accounts:</b> Evolution of non-bank financial companies (NBFCs), Role and services provided, Categories of NBFCs; Comparison with banks; Regulatory framework; innovative sources of financing; Securitization as a funding mechanism.	<b>14</b>

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Semester I		
COPATTI : ORGANISATIONAL BEHAVIOUR		
Learning Objective: This course aims at familiarising the students with behavioural aspects, patterns of human beings and their perception with respect to business organisation.		Credit: 04
Unit	Content	Lectures
I	<b>Introduction:</b> Meaning, Characteristics, significance, key elements of OB; Scope of OB; Levels of Analysis in OB; Challenges and Opportunities for OB; role of managers in OB – interpersonal, informational and decision role.	08
II	<b>Personality –</b> Meaning, Definition, Characteristics, Types of Personality; Determinants; Factors affecting Personality; Theories of Personality: Freudian, Carl Jung's, Erikson; The Big Five Personality Traits;	10
III	<b>Perception:</b> Meaning, Definition, Nature, Importance of Perception; The Perception Process; Factors influencing the Perceptual Set; Strategies for improving Perceptual Skills; <b>Learning:</b> Meaning, Definition, Nature, Principles, and Determinants of Learning	12
IV	<b>Inter-Personal Behaviour:</b> Meaning and Definition; Analysis of Self Awareness; Analysis of Ego States; Analysis of Transactions; Script Analysis; Games Analysis; Analysis of Life Positions; Stroking.	08
V	<b>Group Dynamics:</b> Meaning, Definition, and Features of Group Dynamics; Types of Groups; Introduction to Group; meaning and importance of Groups; Types of Group; Advantages and Disadvantages; Transactional analysis (T.A.); Work Stress.	10
<b>Total Lectures (hours)</b>		<b>48</b>

**Suggested Readings:**

1. Ashwathappa, K: Organisational Behaviour, Himalaya Publishing House, Mumbai.
2. Arnold, H.J. & Fieldman D.C: Organisational Behaviour, McGraw-Hill Book Company, New York.
3. Dwivedi, R.S.: Human Relations and Organizational Behaviour, Galgotia Publishing.
4. Dayal, Ishwar: Organizational Development, Ane Books Pvt. Ltd, New Delhi.
5. Luthans, F.: Organizational Behaviour, New York McGraw-Hill.
6. Prasad L.M.: Organisational Theory & Behaviour, S. Chand, New Delhi.
7. Robbins, S.P.: Organizational Behaviour, Prentice-Hall India, New Delhi.
8. Rao, V.S.P & Narayana, P.S.: Organisational Theory & Behaviour, Himalaya Publishing House, Mumbai.
9. Uma Sekaran, "Organisational Behaviour" Wiley & Sons, New Delhi.

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Semester I		COPATD4 : MARKETING MANAGEMENT	
Learning Objective: The study shall provide the students in-depth knowledge about marketing and its real-life applications in corporate world.			
			<b>Credit: 04</b>
Unit	Content	Lectures	
I	<b>Introduction:</b> Concept and functions of Marketing, Nature and importance of Marketing, Marketing Mix.	<b>06</b>	
II	<b>Product Decisions:</b> Product Development, Branding, Labelling and Packaging.	<b>12</b>	
III	<b>Distribution Decision:</b> Different Channels of Distribution, Functions of Channels of distribution.	<b>12</b>	
IV	<b>Pricing:</b> Meaning, Objectives, Process, methods of Pricing, Price Policies, Price Regulations. <b>Market Segmentation:</b> Concept and bases of Segmentation, Objectives of segmentation. <b>Consumer Behaviour:</b> Concept and factors affecting consumer behaviour.	<b>12</b>	
V	<b>Marketing Research:</b> Concept, Objectives, Limitations, Process, Planning for Marketing Research.	<b>06</b>	
<b>Total Lectures (hours)</b>			<b>48</b>

**Suggested Readings:**

1. Kotler. Marketing Management, PHI, New Delhi.
2. Pyle. Marketing Principles, MaCmillan, New York.
3. Kotler, Philip & Armstrong, G : Principles of Marketing, Pearson, New Delhi.
4. Mishra, M.N. : Modern Marketing Management, S.Chand, New Delhi.
5. Neelmegham, S. : Marketing in India: Cases and Readings, Sultan Chand, New Delhi.
6. Sherlekar, S.A. : Marketing Management, Himalaya Publishing House, New Delhi.
7. Saxena, Rajan : Marketing Management, Vikas Publishing House, New Delhi.

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Suggested Readings:

1. Belcher, David W. "Compensation Administration", Prentice Hall, Englewood Cliffs. NT.
2. Henderson, R.I. Compensation Management in a Knowledge Based World. New Delhi: Pearson Education.
3. Milkovich, G; Newman J and Ratnam, C.S.V, Compensation, Tata Mc Graw Hill, Special Indian Edition.
4. Armstrong, M. & Murlis, H. Reward Management: A Handbook of Salary administration, London: Kegan Paul.
5. Sharma, J.P. An Easy Approach To Company And Compensation Laws. New Delhi: Ane Books Pvt Ltd.
6. Malik, P.L. Handbook of Labourer and Industrial Law, Eastern Book Company.
7. Government of India Report of the National Commission on Labour Ministry of Labour and Employment, New Delhi.

  
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<b>Semester II COPBTD3 : COMPENSATION MANAGEMENT AND EMPLOYEE WELFARE LAWS</b>		
<b>Learning Objective:</b> To promote understanding of issues related to compensation management in corporate sector and public services and to impart skill in designing compensation management system, policies and strategies, apart from promoting understanding of legal issues in the administration of compensation, welfare and social security.		
		<b>Credit: 04</b>
<b>Unit</b>	<b>Content</b>	<b>Lectures</b>
I	<b>Compensation Management and Employees Welfare:</b> Compensation management process, Forms of pay, Financial and non-financial compensation. Compensation Strategies, Assessing job values & relativities; Pay structures; Designing pay levels, mix and pay structures, construction of optimal pay structure. Paying for performance, skills and competence. International pay systems: comparing costs and systems; Strategic market mind set; Expatriate pay. Concept and Rationale of Employees Welfare.	<b>08</b>
II	<b>The Payment of Bonus Act, 1965:</b> Objects; Scope and Application; Definitions; Calculation of amount payable as Bonus; Eligibility and Disqualifications for Bonus; Minimum & maximum Bonus; Set on & Set off of Allocable Surplus; Application of Act in Establishment in Public Sector; Bonus linked with Production or Productivity.	<b>08</b>
III	<b>The Payment of Wages Act, 1936:</b> Objects; Application; Responsibility for payment of wages; Fixation of wage periods; time-limits; Deduction from wages; Remedies available to worker, Powers of authorities, Penalty for offences.  <b>The Minimum Wages Act, 1948:</b> Objects; Application; Minimum Fair and Living Wages; Determination of minimum wage; Taxation of minimum wage; Advisory Board; Remedy to worker for non-payment of minimum wages.	<b>12</b>
IV	<b>The Workmen's Compensation Act, 1923:</b> Objects; Employer's liability for compensation; Amount of compensation; Distribution of compensation; Notice and claims, remedies of employers against stranger; Procedures in proceedings before Commissioner.	<b>10</b>
V	<b>The Maternity Benefit Act, 1961:</b> Definitions, Employment of, or work by, women prohibited during certain periods, right to payment of maternity benefits, notice of claim of maternity benefit and payment thereof, Leaves, Dismissal during absence of pregnancy, forfeiture of maternity benefits.	<b>10</b>
<b>Total Lectures (hours)</b>		<b>48</b>

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<b>Semester II COPBTD2 : FOREX AND RISK MANAGEMENT</b>		<b>Credit: 04</b>
<b>Learning Objective: To provide basic knowledge of foreign exchange concepts and risk management.</b>		
<b>Unit</b>	<b>Content</b>	<b>Lectures</b>
I	<b>Introduction:</b> International trade, foreign exchange, foreign exchange markets structure and functions, international financial institutions, FEMA.	<b>08</b>
II	<b>Risk Management:</b> Currency derivatives (forward contracts, futures, options, and currency swaps), interest rate risk, transaction exposure, translation and economic exposure.	<b>08</b>
III	<b>Exchange Rate Systems:</b> Gold and the Bretton woods systems, fixed exchange rates, flexible exchange rates, factors which influence the determination of exchange rates (PPP theory), exchange control, objectives and methods of exchange control.	<b>10</b>
IV	<b>Foreign Exchange Transactions:</b> Purchase and sale transactions, spot and forward transactions, ready exchange rates, principal types of buying rates, principal types of selling rates, ready rates based on cross rates.	<b>08</b>
V	<b>Forex Contracts:</b> Forward contracts, factors that determine forward margins, calculation of fixed forward rates and option forward rates, forward exchange rates based on cross rates, execution of forward contract, cancellation and extension of forward contract, forward rate agreement, currency futures and option contracts, financial swaps.	<b>14</b>
<b>Total Lectures (hours)</b>		<b>48</b>


**Suggested Readings:**

1. C. Jeavanandam, Foreign Exchange Practice and Concepts, Sultan Chand & Sons, New Delhi.
2. Apte P.G. International Financial Management TataMcGraw Hill, New Delhi.
3. Shapiro, Alan. C. Multinational Financial Management, Prentice Hall, New Delhi. 2006, 8th edition.
4. Cheol S. Eun, Bruce G. Resnick, International Finance Management, Mc Graw Hill, 5th edition, 2009.

  
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Semester II COPBTDI : CORPORATE FINANCIAL REPORTING		
V	Value Added Accounting & Reporting: Introduction, Historical background, Definitions, Necessity of preparing Value Added Statements, Reporting and Disclosure of Value Added Statement (With Numerical Problems): 1. Economic Value Added (EVA) 2. Gross Value Added (GVA) 3. Net Value Added (NVA) 4. Market Value Added (MVA)	10
<b>Total Lectures (hours)</b>		<b>48</b>


**Suggested Readings:**


1. Andrew W Higson: Corporate Financial Reporting: Theory and Practice (SAGE Publications Ltd.).
2. Ashok Sehagal Deepak Sehagal; Advanced Accounting (Taxmann Allied Services, Pvt. Ltd; New Delhi).
3. Bhushan Kumar Goyal and H N Tiwari, Financial Accounting, International Book House.
4. CA (Dr.)Tulsian P.C. & Tulsian Bharat: Financial Reporting (S Chand; New Delhi).
5. CA Sunitajani Miriyala CA Ravi Kanth Miriyala: Commercial's Financial Reporting (Commercial Law Publishers (India) Pvt. Ltd.).
6. CA Vinod Kumar Agarwal: E-book for Financial Reporting.
7. Charles T. Horngren & Donna Philbrick, Introduction to Financial Accounting, Pearson Education.
8. Corporate Financial Reporting: Study material issued by The Institute of Cost Accountants of India (ICAI).
9. David Young & Jacob Cohen: Corporate Financial Reporting & Analysis (Willy).
10. Dr.T.P.Ghosh: Illustrated Guide to Revised Schedule VI (Taxmann pub.).
11. E. Mrudula & V.R.P. Kashyap (ICFAI) Financial Reporting edited Book.
12. Financial Reporting: Study material issued by The Institute of Chartered Accountants of India (ICAI).
13. Garrison H., Ray and Eric W. Noreen Managerial Accounting: McGraw Hill.
14. Goel, Rajiv, Management Accounting: International Book House.
15. Goldwin, Alderman and Sanyal, Financial Accounting, Cengage Learning.
16. Gupta and Gupta; Principles and Practice of Accounting, (Sultan Chand & Sons, Delhi).
17. J.R. Monga, Corporate Accounting: Concepts and Applications. Mayur Paper Backs, Delhi.
18. Jawaharlal: Corporate Financial Reporting (Taxmann Publications).
19. R. N. Anthony, David Hawkins, K. A. Merchant, Accounting: Text & Cases. McGraw-Hill Edu.
20. Relevant Literature published by Security Exchange Board of India (SEBI).
21. Relevant Literature published by the IRDA.
22. Relevant Literature published by the Reserve Bank of India (RBI).
23. S. N. Maheshwari; Corporate Accounting: (Vikas Publishing house Pvt. Ltd. New Delhi).
24. S.P. Jain & K. L. Narang: Company Accounts: (Kalyani Publishers, New Delhi).
25. Sanjeev Singhal: Accounting Standards: (Bharat Law House Pvt. Ltd; New Delhi).
26. Shukla M.C. & T. S. Grawal: Advanced Accountancy: (Sultan Chand & Sons, New Delhi).
27. Singh, Surender, Scholar Management Accounting: Tech Press, New Delhi.

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Semester II COPBTDI : CORPORATE FINANCIAL REPORTING		Credit: 04
Unit	Content	Lectures
<b>Learning Objective:</b> To understand the recognition, measurement, disclosure and analysis of information in an entity's financial statements to cater the needs of the stakeholders. To develop an understanding of the various forms of reporting (other than financial statements) and accounting for special transactions, and apply such knowledge in problem solving.		
I	<b>A. Introduction:</b> Framing of Accounting Standards, National and International Accounting Authorities, Adoption of International Financial Reporting Standards (IFRS). <b>B. Application of Indian Accounting Standards (Ind AS) with reference to General Purpose Financial Statements (With Numerical Problems):</b> Ind AS 101, 106, 11, 19 & 20.	08
II	<b>Accounting and Reporting for Carbon Credits:</b> Brief historical background, Kyoto Protocol, Market Based Mechanism, Carbon Credits and Certified Emission Reductions, Carbon Trade, Pricing of CERS, Verified Emission Reduction (VER), Calculation of CERS, Clean Development Mechanism Project Registration Process / Cycle, Additionality, Baseline, CDM Projects in India, Trading Platform for CER in India. Measurement & Accounting Treatment of Carbon Credits as per relevant Accounting Standards (With Numerical Problems).	10
III	<b>Accounting and Reporting for E-commerce Business:</b> Introduction, Definition, Advantages, Elements, Challenges & Various Models of E-commerce Business. Classification of E-commerce websites; Terms of agreement between the vendors and the E-commerce operators; Revenue recognition for E-commerce companies. Accounting principles applicable to specific sources of revenue of E-commerce companies; Recognition and Measurement of Costs; Rebates, Discounts and other sales incentives; Equity based consideration. Accounting for GST in E-commerce Companies (With Numerical Problems); Indian Accounting Standards and its implication on E-commerce companies.	10
IV	<b>Accounting and Reporting for Share Based payments (as per Ind AS - 102):</b> a) Meaning, Scope, Recognition, Equity settled transactions, Transaction with employees and non-employees; Types of share based payments (With Numerical Problems). b) Determining types of conditions, determining impact of condition on share based valuation; Grant date; Determination of Fair value of Options, Determination of ESOP Provision and Related Disclosure and settlement of ESOP; Fair Value calculation. (With Numerical Problems).	10
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Semester II		COPBTCI : RESEARCH METHODOLOGY	
	of NVivo.		
	<b>Data Processing:</b> Field work validation, Editing, Coding, Classification and Tabulation of data.		
V	<b>Data Analysis:</b> Univariate, Bivariate and Multivariate Data; Analysis of Univariate data using descriptive Statistical Measures; Use of Charts and Graphs.  <b>Testing Significance of Results:</b> Level of Significance, one sample z test, one sample t test, one sample Kolmogorov Smirnov test.  <b>Testing of Hypotheses:</b> Concept, Meaning, Types; Steps in Testing the Hypothesis, Error in Hypothesis Testing - Type I and Type II Errors, P - Value Approach.  <b>Use of Software for Data Analysis and Testing the Significance of Results:</b> Use of Research Software like SPSS, AMOS, GRATL, Smart PLS, NVivo, Zotero/Mendeley, etc.  <b>Report Writing:</b> Types of Reports, Footnotes and Endnotes, Reference List and Bibliography, Use of Citations and References; APA Style, Plagiarism, Software for detection of plagiarism; Problems encountered by Researchers in India.	06	
		<b>Total Lectures (hours)</b>	<b>48</b>

**Suggested Readings:**

1. Bennet, Roger: Management Research, Routledge, New York.
2. Fowler, Floyd, J. JR. : Survey Methods, Sage Publication, New Delhi.
3. Gupta, S.P.: Statistical Methods, Vikas Publishing House, New Delhi.
4. Kothari, C. R. Research Methodology: Methods and Techniques, New Age International Publishers.
5. Bajpai, Naval, *Business Research Methods*, Pearson.
6. Bhandarkar, P. L. & Wilkinson, T.S. *Methodology and Techniques of Social Research*, Himalaya Publishing House.
7. Bryman, Alan & Emma Bell, *Business Research Methods*, Oxford University Press - India Edition.
8. Collis, Jill & Hussey, Roger, *Business Research: A Practical Guide for Undergraduates & Postgraduates*, Palgrave Macmillan - India.
9. Cooper and Pamela, *Business Research Methods*, Tata Mc Graw Hill,
10. Sharma, K. R. *Research Methods*, Atlantic Publishers, New Delhi.
11. Krishnaswamy O.R. and Ranganatham, M. *Methodology of Research in Social Sciences*, Himalaya Publishing House.
12. Zikmund, William G. *Business Research Methods*, Cengage Learning.
13. Kumar, Ranjit, *Research Methodology - A Step-by-Step Guide for Beginners*, Pearson Education.
14. Mohan, S. and Elangovan, R. *Research Methodology in Commerce*, Deep and Deep Publications Pvt Ltd., New Delhi.
15. Panneerselvam, R. *Research Methodology*, PHI Learning Pvt Ltd., New Delhi.
16. Sekaran, Uja, *Research Methods for Business*, Wiley India, New Delhi.

Note:

Latest edition of the text books should be used.

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Semester II		COPBTCI : RESEARCH METHODOLOGY	
Learning Objective: To impart in students the core knowledge related to research and its processes to enable the student to do independent research/ consultancy projects in future.			
Unit	Content	Credit: 04	Lectures
I	Research: Meaning, Characteristics, Objectives, Motivation in Research, Types, Methods, Significance, Process, Approaches, Criteria of Good Research. Concept of Theory, Empiricism, Deductive and Inductive Theory. Research Standards, Research Ethics, Code of Ethics for Researchers.	06	
II	<p><b>Research Problem and Research Design:</b> Selection of Problem of Research, Research Problems in Social Sciences, Components and Sources of Research Problem, Definition and Evaluation of Research Problem, Techniques for Defining Research Problem.</p> <p><b>Review of Literature:</b> Need, Purpose and Making Notes on Literature Reviewed, Research Gap Identification. Sources of Research Papers and other published works, Search engines and use of keywords, Systematic Review, Methods of Review of Literature. Use of software like NVivo for Review of Literature.</p> <p><b>Research Design:</b> Meaning, Need &amp; Importance, Features of Good Research Design, Types of Research Design – Concept, Pros &amp; Cons. Qualitative, Quantitative and Mixed Research Designs, Types of Sampling Design, Variables in Research: Introduction, Meaning, Types.</p>	12	
III	<p><b>Measurement and Scaling:</b> Scales of Measurement, Types of Data Measurement Scales, Techniques of Data Scaling, Goodness of Measurement Scales, Deciding the Scale; Development of Research Instruments – Questionnaires and Schedules, Testing the Research Instruments; Reliability and Validity Tests, Testing the Reliability using Cronbach's Alpha.</p>	12	
IV	<p><b>Sampling:</b> Introduction to Sampling: Concepts of Population, Sample, Sampling Frame, Sampling Error, Sample Size, Characteristics of a good sample, Types of Sampling - Probability and Non-Probability, Determining Size of the Sample, Sample v/s Census Method of Data Collection.</p> <p><b>Collection of Data:</b> Primary and Secondary data; Collection of Primary Data: Methods of Data Collection - Field Survey, Observations, Experimentation; Identification and Selection of Respondents, Serving the Instruments and Collection of Instruments; Secondary data: Sources, Identification and Selection of Source; Databases as Source of Secondary Data.</p> <p><b>Content Analysis:</b> Content, Process of Content Analysis, Word-count etc., Use</p>	12	

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Total Lectures (hours) 48


Suggested Readings:


1. Atkinson Anthony A., Rajiv D. Banker, Robert Kaplan and S. Mark Young, Management Accounting, Prentice Hall.
2. Homgreen Charles T., and Gary L. Sundem and William O. Stratton, Introduction to Management Accounting, Prentice Hall of India.
3. Drury Colin, Management and Cost Accounting, Thomson Learning.
4. Garison R.H. and E.W. Noreen, Managerial Accounting, McGraw Hill.
5. Ronald W. Hilton, Managerial Accounting, McGraw Hill Education.
6. Jawahar Lal, Advanced Management Accounting, Text, Problems and Cases, S. Chand & Co., New Delhi.
7. Mukhi, Bhavya Accounting for Management Decisions Indica Publishers & Distributers Pvt Ltd New Delhi.
8. Chintaman. S. A. Management Accounting Indica Publishers & Distributers Pvt Ltd New Delhi.
9. Vasudeva S. Accounting for Business Managers Himalaya Publishing House, New Delhi.
10. Khedkar & Bharti Accounting for Business Decisions Himalaya Publishing House, New Delhi.
11. Arora, M.N.: Cost and Management Accounting, Vikas Publication, New Delhi.

Note: Latest edition of text books may be used.

  
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**Semester II COPBT3 : ACCOUNTING FOR MANAGERIAL DECISIONS**

**Learning Objective:** The objective of the course is to enable the students to acquire knowledge of concepts, methods and techniques of management accounting and to make the students develop competence with their usage in managerial decision making and control.

**Credit: 04**

Unit	Content	Lectures
I	<b>Management Accounting:</b> Nature and Functions, Scope of Management Accounting, Financial vs. Management Accounting; Cost vs. Management Accounting; Role of Management Accountant, Tool and Techniques used in Management Accounting, Limitation of Management Accounting. <b>Budgeting and Budgetary Control:</b> Meaning, Objectives, Advantages and Limitations, Essentials of Effective Budgeting, Classification of Budgets; Cash Budget, Fixed and Flexible Budget, Master Budget, Zero Base Budgeting, Performance Budgeting.	08
II	<b>Standard Costing and Variance Analysis:</b> Limitations of Historical Costing, Meaning of Standard Costing, Standard Costing v/s Estimated Costing, Variance Analysis: Material Variance, Labour Variance and Overhead Variance and Sales Variance, Reporting of Variance, Disposition of Variance.	10
III	<b>Variable and Absorption Costing:</b> Concept, Comparison, Applications of Variable Costing, Preparation of Income Statements. <b>Marginal Costing:</b> Meaning of Marginal Costing, Characteristics of Marginal Costing, Income determination under Marginal Costing and Absorption Costing, Income Determination under Marginal Costing. <b>Cost-Volume-Profit (CVP) Analysis:</b> Contribution Margin; Break - Even Analysis; Profit Volume (P/V) Analysis; Multiple-Product Analysis; Optimal use of Limited Resources.	14
IV	<b>Decision Process:</b> Relevant Information and Short-Run Managerial Decisions - Managerial Decision Making; Decision Making Process; Differential Analysis; Types of Managerial Decisions - Make/Buy, Add/Drop, Sell/ Process Further, Operate/Shutdown, Special Order, Product-Mix, Pricing Decisions. Advantages and Disadvantages of divisionalisation.	08
V	<b>Concept of Responsibility Accounting:</b> Responsibility Centers, Cost Centre, Revenue Centre, Profit Centre, Investment Centre, Responsibility Performance Reporting, Financial Measures of Performance, Non- Financial Performance Measures, Cost Reduction and Cost Control. <b>Activity Based Costing:</b> a) Identify appropriate cost drivers under ABC. b) Calculate costs per driver and per unit using ABC. c) Compare ABC and traditional methods of overhead absorption based on production units, labour hours or machine hours.	08

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<b>Semester II COPBTT2 : COMPUTER APPLICATIONS IN BUSINESS</b>		
<b>Learning Objective:</b> To impart advance knowledge of Computer Applications especially in context of businesses.		
Unit	Content	Credit: 04
I	<b>Computer Fundamentals:</b> Meaning and Characteristics; Computer Generations; Classification of Computers; Organisation of Computer; Input and Output Devices; Storage Devices; PC as a Virtual Office.	<b>08</b>
II	<b>Information Technology:</b> Meaning and Components; Basic Idea of Different Types of Networks; Internet-a Global Network; E-Mail; Common Protocol Used in Internet; Concept of World Wide Web and Internet Browsing; Internet Security; Application of Internet in Business.	<b>10</b>
III	<b>Operating Systems and Word Processing:</b> Concepts; Basic Idea of DOS, WINDOWS and Unix; Introduction and Working with MS-Word in MS-Office; MS-Excel; MS-Power Point-Basic Commands, Formatting Text and Documents; Working with Graphics and Creating Presentation the Easy Way.	<b>10</b>
IV	<b>Introduction to Accounting Packages:</b> Preparation of Vouchers, Invoice and Salary Statements; Maintenance of Inventory Records, Maintenance of Accounting Books and Final Accounts; Financial Reports Generation.	<b>12</b>
V	<b>Database Management System:</b> Traditional File Management; Processing Techniques; Limitation of File Management Systems; Meaning and Features of DBMS; Components of DBMS; Architecture of DBMS; Functioning of DBMS.	<b>8</b>
<b>Total Lectures (hours)</b>		<b>48</b>

**Suggested Readings:**

1. Satish Jain, Fundamentals of Computers, BPB Publications.
2. Ron Mansfield, Working in Microsoft Office, McGraw Hill Education, India.
3. Malhotra, Computer in Management.
4. V. Raja Raman, Computer Fundamentals.
5. P. K. Sinha, Computer Fundamentals.

  
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Semester II		
COPBTT1 : ORGANISATIONAL THEORY		
Learning Objective: To enable students with the behavioural aspects of the organisation.		
Unit	Content	Credit: 04 Lectures
I	<b>Team Development and Management of Conflict:</b> Nature of Teams; Difference between Work Groups and Work Teams; Characteristics of Effective Teams; Importance of Teams; Levels of Conflict Individual, Interpersonal, Group Level and Organisation Level Conflict; Causes of Conflict; Stages of Conflict; Conflict Management Preventive and Curative Measures. <b>Management of Conflict:</b> Meaning; Features; Approaches; Impact of Conflict.	10
II	<b>Organisational Change and Organisational Development:</b> Introduction, Meaning, Forces, and Types of Change; Levels of Change; Change Process; Change Agents; Human Reactions to Change; Causes of Resistance to Change; Overcoming Resistance to Change; Meaning, and Definition; Characteristics, Need, Benefits, Limitations, Assumptions, and Values of OD; Steps in OD Process; Techniques of OD; Limitations and Effectiveness of OD.	12
III	<b>Organisational Culture:</b> Introduction, Meaning, and Definition; Characteristics and Components of Culture; Uniformity of Culture Dominant Culture and Sub Cultures, Strong Culture and Weak Cultures, Mechanistic and Organic Cultures; Authoritarian and Participative Cultures; National Vs. Organisational Culture.	10
IV	<b>Power and Politics:</b> Meaning and Definition of Power; Distinction between Power, Authority, and Influence; Sources, Faces, Acquisition of Power; Power Dynamics; Characteristics of Organisational Politics; Causes of Political Behaviour; Functions of Organisational Politics; Managing Political Behaviour.	08
V	<b>Quality of Working Life:</b> Introduction, Concept, Scope, Principles and Techniques for improving QWL. <b>Morale:</b> Meaning; Factors; Importance; Impact of Morale in productivity.	08
<b>Total Lectures (hours)</b>		<b>48</b>

**Suggested Readings:**

1. Ashwathappa, K: Organisational Behaviour, Himalaya Publishing House, Mumbai
2. Arnold, H.J. & Fieldman D.C: Organisational Behaviour, McGraw-Hill Book Company, New York.
3. Dayal, Ishwar: Organizational Development, Ane Books Pvt. Ltd, New Delhi.
4. Luthans, F.: Organizational Behaviour, New York McGraw-Hill.
5. Prasad L.M.: Organisational Theory & Behaviour, S. Chand, New Delhi.
6. Robbins, P.: Organizational Behaviour, Prentice-Hall India, New Delhi.

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Semester II		COPBITD4 : MARKETING RESEARCH	
Learning Objective: To impart practical knowledge about research in marketing to solve different contemporary problems in corporate world.			
			<b>Credit: 04</b>
Unit	Content	Lectures	
I	Introduction: Definition, Process of Marketing Research; Role of Marketing Research in Marketing Decision Making; International Marketing; Research	08	
II	Defining Marketing Research Problem and Approach: Importance and Process of defining the problem; Management Decision Problem and Marketing Research Problem; Components of the Approach.	08	
III	Formulation of Research Design: Definition and Classification – Exploratory and Descriptive Research Design; Marketing Research Proposal, Sampling in Marketing Research; Use of Secondary Data in Marketing Research; Measurement & Scaling in Marketing Research: Levels of Measurement Scales-Nominal, Ordinary, Interval and Ratio Scales. Types of Attitude Scales – Comparative and Non-comparative Rating Scales, Itemized Rating Scales-Semantic Differential, Likert Scale, & Stapel Scale. Reliability & Validity of Measurement Instruments.	10	
IV	Tools in Marketing Research: General Procedure for Hypothesis Testing Analysis of Variance (ANOVA), Multivariate Analysis (Application & Methodology); Factor & Conjoint Analysis.	12	
V	Application of Marketing Research: Consumer Research, Product Research, Advertising Research; Marketing and Sales Forecasting; Sales Analysis.	10	
<b>Total Lectures (hours):</b>			<b>48</b>

**Suggested Readings:**

1. Malhotra, N. K. and Dash, S.; Marketing Research; PHI, New Delhi.
2. Boyd, Marketing Research: Text and Cases.
3. A. Pururaman, Marketing Research.

  
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