



MANIPAL UNIVERSITY
JAIPUR

PROGRAMME PROJECT REPORT (PPR)

For

Master of Commerce (MCom)

ONLINE DEGREE PROGRAMME

DIRECTORATE OF ONLINE EDUCATION (DOE)

MANIPAL UNIVERSITY, JAIPUR-303007

RAJASTHAN



List of Contents

Sl. No	Contents	Page No
1.	Programme's Mission and Objectives	3
2.	Relevance of Programme with Manipal University, Jaipur Mission and Goals	4
3.	Nature of Prospective Target Group of Learners	4
4.	Appropriateness of programme to be conducted in Online mode to acquire specific skills and competence	5
5.	Instructional Design 5.1. Curriculum design 5.2. Programme structure and Detailed syllabus 5.3. Duration of the programme 5.4. Faculty and support staff requirement 5.5. Instructional delivery mechanisms 5.6. Identification of media–print, audio or video, online, computer aided 5.7. Student Support Services	5
6.	Procedure for Admission, Curriculum Transaction and Evaluation	
	6.1. Procedure for Admission	44
	6.2. Curriculum Transactions	45
	6.3. Evaluation	47
7	Requirement of the Laboratory Support and Library Resources	49
8	Cost Estimate of the Programme and the Provisions	50
9	Quality Assurance Mechanism and Expected Programme Outcomes	50

PROGRAMME PROJECT REPORT

Introduction

At every step in one's life, one needs to transform, to compete, and improve. In today's dynamic business environment, being acquainted with concepts is not enough. It is essential to acquire and constantly upgrade knowledge about various dimensions of accounting and finance. The **Manipal University, Jaipur** Online M.Com Programme imparts knowledge and skill sets to students to achieve this and face real world challenges. It teaches application of innovative practices to current business situations. It incorporates analysis of contemporary issues besides providing a strong theoretical foundation. It provides a collaborative learning environment with dedicated faculty to ensure students achieve their full potential. The online M.COM Programme teaches one to work smartly, take the lead in critical situations, and influence business decisions more effectively. It teaches one to not only work efficiently, but also shape the business environment and create opportunities for further growth.

It aims to provide the students with a wide range of skills and competence in the area of commerce. The two-year programme equips students with the knowledge of advance accounting and financial management, legal environment of business, export and import laws, economic policies and other aspects that influences trade and business. This programme tries for excellence in commerce education and training for accounting, taxation, banking, changing socio-cultural aspirations, the IT revolution and globalisation of economies. The Programme is designed to instil confidence, improve knowledge, and act as a catalyst in the search for success and growth.

1. Programme's Mission and Objectives

The online M. Com Course is imparting professional education and training in various aspects of business and its environment and provide them with opportunities to develop analytical skills to meet the challenges of business at the national and global level. The course aims at equipping the students with the requisite knowledge, skills & domain expertise envisaged, by the corporate world, of industry-worthy finance professionals.

- The basic objective of the Online M.Com program is to provide advance and practical knowledge of finance stream for making participants more competent to occupy key operational positions at their workplace.
- To impart the latest and relevant knowledge of Financial Analysis.
- To develop the right kind of values and attitudes to function effectively in the competitive environment of financial analysis

2. Relevance of Programme with Manipal University, Jaipur Mission and Goals

In order to align with the mission and goals of Manipal University Jaipur, the Online M.Com Programme is planned to incorporate therein all relevant subjects of wide-spectrum application in real time work environment, this course offers the students great career opportunities in the financial sector.

Vision

Global Leadership in Higher Education and Human Development

Mission

- Be the most preferred University for innovative and interdisciplinary learning
- Foster Academic research and professional excellence in all domains
- Transform young minds into competent professionals with good human values.

3. Nature of Prospective Target Group of Learners

It is by now well accepted that an M.Com degree is an important tool for professionals to enhance their knowledge of business, expand their career options and move up their career ladder, acquired accounting skills or embark on an entrepreneurial journey.

This Online programme has been designed for conventional learners, as well as working professionals and other individuals aspiring to acquire knowledge and associated academic credentials. Considering that all candidates interested in pursuing a degree may not be able to afford the same through a campus mode for reasons of paucity of time or financial constraints, online delivery is a feasible option to enable them to acquire knowledge and skills.

Delivery through this mode also contributes towards Gross Enrolment Ratio (GER) of 50% by 2035, as envisaged by the Government of India.

The programme is so designed that the prospective students who may not be able to afford full time, residential M. Com are provided with high value learning, anytime, anyplace, at one's own pace.

4. Appropriateness of programme to be conducted in Online mode to acquire specific skills and competence

The courses in the programme are delivered through Self-Learning e-Module which is a modular unit of e-learning material which is inter-alia self-explanatory, self-contained, self-directed at the learner, and amenable to self-evaluation, and enables the learner to acquire the prescribed level of learning in a course of study and includes contents in the form of a combination of the following e-Learning content, and made available through four-quadrant approach namely,

(a) e-Tutorial - faculty led Audio - Video Lectures, (b) e-Content (combination of PDF/ epub) Text Materials, (c) Discussion forum for raising of doubts and clarifying the same on real time basis by the Course Coordinators/Course Mentors assigned to students (d) Self-Assessment Quiz, Test and Assignments to reinforce learning. Reference books are also mentioned in the syllabus. Latest Edition of Reference books may be referred to.

A robust Learning Management System that keeps track of delivery of e-Learning Programmes, learner's engagement, assessment, results and reporting in one centralized location, is in place. All of the above can be done/delivered by online and other platforms without much loss of fidelity. Hence the M.COM programme is suited for Online mode of learning.

5. Instructional Design

5.1. Curriculum design

Curriculum has been designed by experts in the area of accounting and care has been taken to include contemporary topics, as well as topics that also inculcate environmental awareness in students. The curriculum and syllabus are approved by the Board of Studies, Centre for Internal Quality Assurance (CIQA) and University Academic Council which consists of experts from Academia and Industry.

5.2 Program structure and detailed syllabus

5.2.1 Program structure

MASTER OF COMMERCE

Programme Structure		
Course Code	Title	Credits
1st Semester		
DCM6101	Management Concepts & Organisational Behaviour	4
DCM6102	Managerial Economics	4
DCM6103	Financial Management	4
DCM6104	Cost Analysis & Control	4
DCM6105	Business and Economic Laws	4
DCM6106	Financial Accounting & Reporting	4
2nd Semester		
DCM6201	Research Methodology and Statistical Analysis	4
DCM6202	Management Accounting	4
DCM6203	Marketing Management	4
DCM6204	Business Environment	4
DCM6205	Project Planning, Appraisal & Control	4
DCM6206	Management of Financial Institutions, Market and Service	4
3rd Semester		
DCM7101	Strategic Management	4
DCM7102	E – Commerce	4
DCM7103	International Business	4
DCM7104	Corporate Tax Laws and Planning	4
DCM7105	Security Analysis and Portfolio Management	4
DCM7106	Management Information System	4
4th semester		
DCM7201	Advanced Corporate Accounting	4
DCM7202	Audit & Assurance	4
DCM7203	Risk Management	4
DCM7204	Business Ethics and Corporate Governance	4
DCM7205	Indirect Taxes: GST	4
DCM7206	Project Report	8

5.2.2 Detailed syllabus

SEMESTER - I

COURSE CODE- DCM6101	MANAGEMENT CONCEPTS & ORGANISATIONAL BEHAVIOUR
-----------------------------	---

Learning Objectives:

To enable learners to:

- understand fundamental concepts of management and organizational behavior.
- understand the basic concepts and theories underlying individual behavior besides developing better insights into one's own self.
- understand the Individual behavior in groups, dynamics of groups and team besides developing a better awareness of how they can be better facilitators for building effective teams as leaders themselves.
- understand fundamentals of behaviour dynamics in an organization.

Unit I – Understanding an organization: Introduction, Organizational Process, Vision and Mission, Strategy, Structure, System, Process, Jobs and Tasks

Unit II – Introduction to management and management process: Introduction, Importance of Management, Evolution of Management Thought, Principles of Management, Management Process/Functions, and a System View

Unit III – Planning and decision making: Introduction, Importance of Planning, Types of Planning, Steps in Planning, Decision Making, Model in Planning and Decision Making

Unit IV – Organizing and staffing: Introduction, Importance of Organizing, Types of Organizations, Organizational division and span of control, Types of Departmentation, Staffing and its importance in the organization, Line and staff concept, Staffing concept and HR Management

Unit V – Leading: Introduction, Comparison and Contrasting of Directing and Leading, Characteristics of Leading, Importance of Leading, Functions of Leading

Unit VI – Controlling: Introduction, Importance and Process, Critical Control Points. Control as a feedback system, Prerequisites of Effective Control, Control Techniques, IT Enabled 'Controls' and its Challenges

Unit VII – Introduction to OB: Introduction, Historical Perspective, Approaches to and Importance, Framework for Learning OB, The Intricate Relation between MP and OB, Human Resources Management Relationship, Limitations of OB, Globalization and OB

Unit VIII – Individual level behavioural variables – 1 (Personality, Perception): Introduction, Personality, Definition and Determinants, Personality Traits, Personality Attributes affecting OB, Definition, Importance and Factors Influencing Perception, Perception and Making Judgment

about Others

Unit IX – Individual level behavioural variables – 2 (Values, Attitudes and Emotions): Introduction, Values, Attitudes, Definition and Concept of Emotions, Emotional Intelligence, Indian Perspective on EI

Unit X – Individual level behavioural variables – 3: Introduction, Learning and its Applications in Organizations. Definition and Importance of Motivation, Early Theories in Motivation, Contemporary Theories in Motivation, Motivational Tools in Organization

Unit XI – Group level behavioural - 1 (The group): Introduction, Concept of Groups, Stages of Group Formation and Group Process, Work Group Behaviour, Factors that Affect Group Behaviour, Implications of Group Process for Organizations

Unit XII – Group level behavioural- 2 (The team): Introduction, Definition and Overview of a Team, Seventeen Characteristics of an Effective Team, Designing a Team –Team Wheel, Key Issues in Team Building, The Seven Step of Intact Team Building, Cross Functional Teams

Unit XIII – Group level behaviour- 3 (Leadership): Introduction, Overview of Leadership, Role of Leadership in Contemporary Business, Theories of Leadership, Contingency Theories of Leadership, New Leadership Theories

Unit XIV – Power, politics, conflict, negotiation and stress: Introduction, Power, Politics, Conflict, Negotiations, Stress

Unit XV – Culture and change: Introduction, Concept of Culture, Fundamentals of Culture, Fundamentals of Change, Eight Steps of John Kotter on Leading Change

Suggested Readings:

- Management Process & Organisation Behaviour, Sahni NK, Kalyani Publishers

COURSE CODE- DCM6102

MANAGERIAL ECONOMICS

Learning Objectives:

To enable learners to:

- understand how demand and supply functions in the economy.
- appreciate the cost and revenue functions.
- understand various markets function in the real market.
- understand the various functions consumption, savings and investment.
- analyze the problems of inflation, fiscal and current account deficits.

Unit I – Meaning and Importance of Managerial Economics: Introduction, Meaning, Scope of

Managerial Economics, Importance of the study of Managerial Economics, Two Major Functions of a Managerial Economist

Unit II – Demand Analysis: Introduction, Meaning and Law of Demand, Elasticity of Demand

Unit III – Demand Forecasting: Introduction, Meaning and Forecasting, Level of Demand Forecasting, Criteria for Good Demand Forecasting, Methods or Techniques of Demand Forecasting, Survey Methods, Statistical Methods, Demand Forecasting for a New Product; Theory of Consumer Choice

Unit IV – Supply & Market Equilibrium: Introduction, Meaning of Supply and Law of Supply, Exceptions to the Law of Supply, Changes or Shifts in Supply. Elasticity of supply, Factors Determining Elasticity of Supply, Practical Importance, Market Equilibrium and Changes in Market Equilibrium

Unit V – Production Analysis: Introduction, Meaning of Production and Production Function, Cost of Production

Unit VI – Cost Analysis- Introduction, Types of Costs, Cost-Output Relationship: Cost Function, Cost-Output Relationships in the Short Run, and Cost-Output Relationships in the Long Run.

Unit VII – Objectives of Firm- Introduction, Profit Maximization Model, Economist Theory of the Firm, Cyert and March's Behavior Theory, Marris' Growth Maximisation Model, Baumol's Static and Dynamic Models, Williamson's Managerial Discretionary Theory

Unit VIII – Revenue Analysis and Pricing Policies- Introduction, Revenue: Meaning and Types, Relationship between Revenues and Price Elasticity of Demand, Pricing Policies, Objectives of Pricing Policies, Pricing Methods

Unit IX – Price Determination under Perfect Competition- Introduction, Market and Market Structure, Perfect Competition, Price-Output Determination under Perfect Competition, Short-run Industry Equilibrium under Perfect Competition, Short-run Firm Equilibrium under Perfect Competition, Long-run Industry Equilibrium under Perfect Competition, Long-run Firm Equilibrium under Perfect Competition

Unit X – Pricing Under Imperfect Competition- Introduction, Monopoly, Price Discrimination under Monopoly, Bilateral Monopoly, Monopolistic Competition, Oligopoly, Collusive Oligopoly and Price Leadership, Duopoly, Industry Analysis

Unit XI – Macro Economics and some of its measures- Introduction, Basic Concepts, Macroeconomic Ratios, Index Numbers, National Income Deflators

Unit XII – Consumption Function and Investment Function- Introduction, Consumption Function, Investment Function, Marginal efficiency of capital and business expectations, Multiplier, Accelerator

Unit XIII – Stabilization Policies-Introduction, Economic Stability, Instruments of economic Stability, Monetary Policy, Fiscal Policy, Physical Policy or Direct Controls

Unit XIV – Business Cycle- Introduction, Meaning and Features, Theories of Business Cycles, Measures to Control Business Cycles, Business Cycles and Business Decisions

Unit XV – Inflation and Deflation: Inflation - Meaning and Kinds, Measures to Control Inflation, Deflation

Suggested Readings:

- Managerial Economics, D.N. Dwivedi, Vikas Publishing House
- Managerial Economics, Principles and Wide Applications, Dominick Salvatore, Oxford

COURSE CODE - DCM6103	FINANCIAL MANAGEMENT
------------------------------	-----------------------------

Learning Objectives:

To enable learners to:

- understand the importance, scope and relevance of financial management in an organization.
- understand fundamental concepts, tools and techniques of financial management to achieve organizational objectives.
- apply learnings from financial management discipline in theoretical as well as practical decision scenarios.
- Identify the problems faced by an organization related to financial management and provide possible solutions.

Unit I: Financial Management: Introduction, Meaning and Definition, Goals of Financial Management, Finance Functions, Interface between Finance and other Business Functions

Unit II: Financial Planning: Introduction, Objectives, Benefits, Guidelines, Steps in Financial Planning, Factors Affecting Financial Planning, Estimation of Financial Requirements of a Firm, Capitalisation

Unit III: Time Value of Money: Introduction, Rationale, Future Value, Present Value

Unit IV: Valuation of Bonds and Shares: Introduction, intrinsic value, book value, Valuation of Bonds, Valuation of Shares

Unit V: Cost of Capital: Introduction, Meaning of Cost of Capital, Cost of Different Sources of Finance, Weighted Average Cost of Capital

Unit VI: Leverage: Introduction, Types of Leverage -Operating, Financial and Combined Leverage, Application of Operating leverage, Financial Leverage, and Combined Leverage

Unit VII: Capital Budgeting: Introduction, Importance of Capital Budgeting, Complexities Involved in Capital Budgeting Decisions, Phases of Capital Expenditure Decisions, Identification of Investment Opportunities, Rationale of Capital Budgeting Proposals, Capital Budgeting Process, Investment Evaluation, Appraisal Criteria

Unit VIII: Risk Analysis in Capital Budgeting: Introduction, Types and Sources of Risk in Capital Budgeting, Risk Adjusted Discount Rate, Certainty Equivalent Approach, Probability Distribution Approach, Sensitivity Analysis, Simulation Analysis, Decision Tree Approach

Unit IX: Capital Rationing: Introduction, Types, Steps Involved in Capital Rationing, Various Approaches to Capital Rationing

Unit X: Capital Structure: Introduction, Features of an Ideal Capital Structure, Factors Affecting Capital Structure, Theories of Capital Structure

Unit XI – Dividend Decisions: Introduction, Traditional Approach, Dividend Relevance Model, Miller and Modigliani Model, Stability of Dividends, Forms of Dividends, Stock Split

Unit XII: Working Capital Management: Introduction, Components of Current Assets and Current Liabilities, Concepts of Working Capital, Objective of Working Capital Management, Need for Working Capital, Operating Cycle, Determinants of Working Capital, Approaches for Working Capital Management, Estimation of Working Capital

Unit XIII: Inventory Management: Introduction, Role of Inventory in Working Capital, Characteristics of inventory, Purpose of Inventory, Costs Associated with Inventories, Inventory Management Techniques, Importance of Inventory Management Systems

Unit XIV: Receivable Management: Introduction, Costs Associated with Maintaining Receivables, Credit Policy Variables, Evaluation of Credit Policy

Unit XV: Cash Management: Introduction, Meaning and Importance of Cash Management, Motives for Holding Cash, Objectives of Cash Management, Models for Determining Optimal Cash Needs, Cash Planning, Cash Forecasting and Budgeting; Sources of working capital finance.

Suggested Readings:

- Financial Management: Theory and Practice, Chandra, P., McGraw Hill Education
- Principles of Corporate Finance, Brealey, R., Myers, S., Allen, F. and Mohanty, P., McGraw Hill Education

COURSE CODE: DCM6104	COST ANALYSIS & CONTROL
-----------------------------	------------------------------------

Learning Objectives:

To enable learners to:

- understand the basic concepts of cost and cost accounting

- apply the different cost and management accounting techniques for managerial decision making
- understand TQM and JIT for cost control and management

Unit I: Overview of Cost Accounting Concepts and Practices: Different types of Cost, Cost centre, Cost unit.

Unit II: Cost Standards for General Cost Accounting Practices, Cost classification, Objective of measurement of Direct and Indirect Cost.

Unit III: Overhead Costing-I: Meaning, Classification and Methods of Segregating overheads

Unit IV: Overhead Costing-II: Allocation, Apportionment and Absorption of Overhead, Over or Under Absorption of Overheads.

Unit V: Costing Techniques and Methods of Control

Unit VI: Marginal Costing versus Absorption Costing Technique

Unit VII: Break even analysis, multiple Break Even, Differential cost analysis, Break even charts.

Unit VIII: Cost control for management decisions – relevant costing, key factor decision, optimization of product mix decisions and pricing decision

Unit IX: Specific purpose decisions: make or buy; own or lease, repair or replace, sale of scrap, accept or reject new order

Unit X: Competitive pricing as marketing strategies, pricing for lowest bid tenders, pricing for export sales versus domestic sales.

Unit XI: Activity Based Costing (ABC): Modern production environment, problems with traditional costing, Activity Based Costing, identifying activities and cost drivers, calculation of full production cost using ABC and relevance of ABC.

Unit XII: Other costing techniques: Joint product and by-product costing and throughput costing

Unit XIII: Environmental Costing: Introduction, role and significance of environmental costing

Unit XIV: Just in Time System (JIT): Introduction, Advantages and Disadvantages of JIT, Elements of JIT, Costs associated with JIT, Cost control in JIT

Unit XV: Total Quality Management: Introduction, Stages in TQM implementation, Benefit of TQM, Principles of TQM, Strategies to Implement TQM, Quality Cost in TQM, Advantages and Disadvantages of TQM.

Suggested Readings:

- Jawaharlal & Srivastawa: Cost Accounting, McGraw Hill Education (India) Pvt. Ltd., 2019.
- Agarwal N.K. Cost Accounting” Asian Books. 2019
- Arora M. N.: A Text Book of Cost & Management Accounting, Vikas PublishingHouse Pvt.Ltd., New Delhi. 2014

- Bhattacharya A K.: "Principles & Practice of Cost Accounting" PHI Learning, 2019.
- Oswal, Mangal: Cost Analysis & Cost Control, Ramesh Book Depot Jaipur.2019
- Bhar, B.K.: Cost Accounting Methods and Problems, Academic Publishers, 2018

COURSE CODE - DCM6105	BUSINESS AND ECONOMIC LAWS
------------------------------	-----------------------------------

Learning Objectives:

To enable learners to:

- understand the relevance and provisions related of business laws
- comprehend and interpret the legal aspect related to business situation.
- resolve legal challenges arising in day-to-day business operations.
- effectively communicate the legal formalities and compliances at various stages of business.

Unit I – Introduction to Business Law: Introduction, Meaning and Nature of Law, Sources of Indian Law, Legal Environment of Business, Mercantile Law, Some Basic Legal Concepts, Essentials of Law

Unit II – Contract Act: Introduction, Objectives, Definition of a Valid Contract, Offer and Acceptance, Capacity to Contract, Consent, Consideration, Classification of Contracts, Performance of Contracts, Discharge of Contracts, Breach of Contract and Void Agreements, Quasi Contracts, Freedom to Contract

Unit III – Contracts of Guarantee and indemnity: Introduction, Contract of Indemnity, Contract of Guarantee, Kinds of Guarantee, Creditor, Surety

Unit IV – Contracts of Bailment and Pledge: Introduction, Bailment and its Kinds, Definition of bailment, Kinds of bailment, Bailor and Bailee, Termination of Bailment, Finder of Lost Goods, Pledge or Pawn, Pledge by Non-owners, Pledgor and Pledgee

Unit V – Contract of Agency: Introduction, Agent and Agency, Kinds of Agencies, Classification of Agents, Duties and Rights of Agents, Principal's Duties to the Agent and his Liability to Third Parties, Personal Liability of Agent, Termination of Agency, Power of Attorney

Unit VI – Partnership Act: Introduction, Meaning and Nature of Partnerships, Registration of Firms, Partnership Deed, Relations of Partners to One Another, Relations of Partners to Third Parties, Types of Partnerships, Changes in a Firm, Dissolution

Unit VII – Sales of Goods Act: Contract of sale, Goods and their classification, Meaning of price, Conditions and Warranties, Passing of property in goods, Transfer of title by non- owners, Performance of a contract of sale, Unpaid seller and his rights, Remedies for breach of contract

Unit VIII – Negotiable Instruments Act: Negotiable instruments, Promissory notes, Bills of exchange, Cheques, Negotiation, Presentment, Dishonour, Crossing of cheques, Paying

banker

Unit IX – Banking and Insurance Law- Introduction, Control and Regulation of Banking, Insurance in India, Regulation of Insurance Sector, Reserve Bank of India, 1934, IRDA Act, 1999, LIC Act, 1956

Unit X – Consumer Protection Act-Introduction, Definitions, Rights of Consumers, Nature and Scope of Complaints, Remedies Available to Consumers, Consumer Protection Act, 2019 vs 1986

Unit XI – The Competition Act- Introduction, Definitions, Enquiry into Certain Agreements and Dominant Position of Enterprise and Combinations, Miscellaneous Provisions, Finance, Accounts and Audit, MRTP Act,1969

Unit XII – The Foreign Exchange Management Act- Introduction, Definitions, Regulation and Management of Foreign Exchange, Authorized Person, Contravention and Penalties [Sections13-15], Adjudication and Appeal [Sections 16-35], Directorate of Enforcement, Miscellaneous Provisions

Unit XIII – The Companies Act: Introduction, Formation of a Company, Memorandum of Association, Articles of Association, Prospectus, Shares, Directors, General Meetings and Proceedings, Auditor, Winding up, Types and Provisions of Company's Act, 2013 Securities and Exchange Board of India Act, 1992

Unit XIV – Right to Information- Introduction, Right to Information Act, 2005, Information Technology Act, 2000, Electronic Governance, Secure Electronic Records and Digital Signatures, Digital Signature Certificates, Cyber Regulations Appellate Tribunal, Offences, Limitations of the Information Technology Act, 2000

Unit XV – Intellectual Property Laws- Introduction, Legal Aspects of Patents, Filing of Patent Applications, Rights from Patents, Infringement of Patents, Penalty and Trademark Infringement, Legal Protection for Trade Secrets, Infringement of Geographical Indications and Remedies for Infringement, Copyright and its Ownership, Infringement of Copyright, Civil Remedies for Infringement.

Suggested Readings:

- Avtar Singh: Principles of Mercantile Law, 7th ed., Eastern Book Company, Lucknow
- M.C. Kuchhal: Business Law, 6th ed., Vikas publishing House, New Delhi
- Legal Aspects of Business, Pathak, A., Tata McGraw-Hill
- Legal Aspects of Business, Gupta, P., Vikas Publishing House

CODE - DCM6106	FINANCIAL ACCOUNTING & REPORTING
-----------------------	---

Learning Objectives:

To enable learners to:

- understand fundamentals of financial accounting, accounting standards and accounting framework
- prepare financial statements and understand accounting treatment of consolidation.
- understand specific applications of accounting standards
- understand recent developments of financial accounting and reporting

Unit I: Introduction to Financial Accounting: Concepts, Conventions, Principles, Conceptual framework of financial reporting.

Unit II: Accounting Standards: History, Accounting Standards- Indian Accounting Standards, US GAAP, International Standards, Relative view of Indian Accounting Standards, US GAAP and International Standards.

Unit III: Income Statements and Balance sheet.

Unit IV: Accounting for corporate entities, preparation of Financial Statements for corporate entities including Banking and Insurance Companies.

Unit V: Consolidation of Financial Statements of Holding Companies and its subsidiary companies.

Unit VI: Investment in another entity constitutes a subsidiary or an associate relationship in accordance, exemptions to parent entity from preparing consolidated financial statements,

Unit VII: Preparation of the consolidated statement of financial position and statement of comprehensive income in accordance with relevant IndAS/ IFRS for a group comprising of one or more subsidiaries (being either wholly or partially directly owned) or associates, including interests acquired part way through an accounting period.

Unit VIII: Application of IFRS for generating appropriate accounting entries in respect of reporting performance, principles and first time adoption of IFRS

Unit IX: Accounting for taxation, employee benefits, non-current assets.

Unit X: Accounting for government grants, inventory and events after reporting period.

Unit XI: Ethical Accounting: Principles/ codes of ethics in accounting, Ethical dilemma- resolving ethical dilemma.

Unit XII: The provisions of relevant international accounting standards/ Indian GAAP in respect of the recognition and measurement of revenue, leases, financial instruments.

Unit XIII: Share based payments- equity and cash settled share payment transactions, and deferred taxation

Unit XIV: Adoption of relevant accounting policies and Accounting estimates: Impairment of non-current assets, Bad debts, Provision for obsolete and slow-moving stock, Provision for pension benefits, Depreciation.

Unit XV: Recent developments in financial accounting and reporting in India- Sustainability reporting, Triple Bottom line, CSR reporting, Fair value measurement, and Integrated reporting

Suggested Readings:

- Elliot Barry & Elliot Barry Financial Accounting & Reporting 19th edition Pearson group 2019
- Sharma Praveen & Bhalla Kapileshwar Financial Reporting 5th edition Taxman's 2021
- Bhattacharya K Ashish Corporate Financial Reporting & Analysis PHI 2018
- Mukherjee & Hanif Corporate Accounting 2nd edition Mc Graw Hill 2017

SEMESTER II

CODE - DCM6201	RESEARCH METHODOLOGY AND STATISTICAL ANALYSIS
-----------------------	--

Learning Objectives:

To enable learners to:

- understand the concept and process of research
- understand research design, sampling techniques, data collection and analysis
- apply the parametric and non-parametric tests to test the hypothesis
- understand the process of writing research report and ethics in research

Unit I: Introduction & Research Process. Research as source of knowledge, research process, constructs & concepts, variables & its types, induction & deduction, scientific methods.

Unit II: Literature survey & finding research gaps, formulating research problem & determining research objectives. Limitations in Research.

Unit III: Research Design. Meaning- Need- Features of Good Research Design – Types of Research Design – Principles of Experimental Design

Unit IV: Sampling Techniques, types/methods of sampling, sampling procedure, sampling error, Standard error of the mean (Standard Deviation), Estimation of parameters, accuracy & precision of estimation, Central limit theorem, sample size determination, confidence interval and Confidence Level.

Unit V: Data Collection: Observation, Structured & Unstructured Interviews, Schedule & Questionnaire method, Survey method.

Unit VI: Measurement & Scaling Techniques: - types of data: Primary & Secondary, Types of Scales: Ratio, Interval and Ordinal Nominal. Mapping rules, characteristics of a good measurement, sources of error in measurement.

Unit VII: Testing validity & reliability of questionnaire: Meaning – Types of Validity: Face validity, Content Validity, Construct Validity, Criterion Validity - Reliability

Unit VIII: Processing & Editing of Data. Processing data for analysis: editing, coding,

classification & tabulations.

Unit IX: Measures of Central tendency: Basic Concept, Tools of Measuring central tendency.

Unit X: Hypothesis Testing: Meaning – Types of Hypotheses – Procedure for testing Hypotheses.

Unit XI: Parametric Tests - I: Z test, t- test,

Unit XII: Parametric Test - II: ANOVA - The Basic Principle of ANOVA - One Way ANOVA- Two Way ANOVA

Unit XIII: Non-Parametric Tests: Chi-Square Test - Important Characteristics of Chi-Square Test - Steps Involved in Applying Chi-square Test - Yates' Correction -

Unit XIV: Writing the research report & Publication: Thesis writing, research paper writing preparing synopsis & summary of research thesis work. How to publish research papers, reference writing: foot note, end note, in-text citation, bibliography, citation styles.

Unit XV: Ethics in Research: Meaning – researcher's obligation – Research ethics in social science perspective.

Suggested Readings:

- Kothari C.R., Research Methodology – Methods and Techniques – New Age International Publishers, 2015
- Richard I. Levin, David S. Rubin, Sanjay Rastogi, Masood Husain Siddiqui, Statistics for Management, Pearsons, 2014
- Kenneth S. Bordens & Bruce B. Abbitt. Research Design & Methods, A process approach. McGraw Hill, 8th edition, 2015
- Allan Bryman & Emma Bell, Business Research Methods 3rd Oxford publication, 2015

COURSE CODE - DCM6202	MANAGEMENT ACCOUNTING
------------------------------	------------------------------

Learning Objectives:

To enable learners to:

- understand the application of management accounting techniques in business decisions.
- analyze financial statements by applying financial analysis techniques
- understand the concept and applications of marginal costing in real business scenario.
- understand the contemporary developments of management accounting

Unit I: Introduction of Management Accounting- Definition, Nature of Management Accounting, Scope and Importance of Management Accounting, Functions and Objectives of Management Accounting, Management Accountant: Status and Functions of Management Accountant, Distinction between Management Accounting and Financial Accounting, Distinction between Management Accounting and Cost Accounting.

Unit II: Budgeting and Budgetary Control-Meaning, Characteristics, Objectives, Steps, Advantages, Limitations, Types of budgets

Unit III: Standard Costing- Meaning, Advantages, Limitations, preliminaries, steps in setting up of standard costs, differences between budgetary control and standard costing.

Unit IV: Variance Analysis- Meaning, favorable and unfavorable variances, controllable and uncontrollable variances, uses of variances, analysis of variances, types of variances

Unit V: Marginal Costing: Introduction, Objectives, Meaning and Definition, Distinction between Absorption Costing and Marginal Costing, Application of Marginal Costing.

Unit VI: Cost – Volume – Profit Analysis- Contribution, Break even analysis, Profit Volume Ratio, Margin of safety.

Unit VII: Role of CVP Analysis in Managerial Decisions- Decision making process, concept and role of relevant costs, application of CVP analysis in various short-term decision-making situations- profitable product mix, acceptance or rejection of special/ export offers, make or buy, addition or elimination of a product line, sell or process further, operate or shut down

Unit VIII: Analysis and Interpretation of Financial Statements: Introduction, Objectives, Concept and Types of Financial Statements, Significance and Importance of Financial Statements, Methods of Analysis of Financial Statements: Comparative Income Statements, Comparative Balance Sheets, Common Size Income Statements, Common Size Balance Sheets, Trend Analysis

Unit IX: Ratio Analysis- Introduction, Definition and Meaning, Objectives of Ratio Analysis, Significance and limitations of Ratio Analysis, Classification of Ratios, Calculation and Interpretation of Ratios: Profitability Ratios, Liquidity Ratios, Solvency Ratios, Activity Ratios.

Unit X: Fund Flow Statement: - Introduction, Meaning of Funds Flow Statement, Objectives, Concept of Fund, Advantages and limitations of Fund Flow Statement, Schedule of Changes in Working Capital, Preparation of Funds Flow Statement.

Unit XI: Cash Flow Statement: Introduction, Objectives, Meaning, Difference between Fund Flow Statement and Cash Flow Statement, Advantages and limitations of Cash Flow Statement, Preparation of Cash Flow Statement.

Unit XII: Responsibility accounting: Concept and meaning of responsibility accounting, responsibility centers: cost center, revenue center, profit center, investment center; responsibility performance reporting

Unit XIII: Management Reporting: Introduction, Meaning of Report and Reporting, Essential

features of an Ideal Report, Designing and Installation of Reporting system, Types of Reports, Drafting of Reports under different situations

Unit XIV: Overview of latest developments in Accounting- Transfer Pricing, Inflation accounting, Divisional performance analysis, Balance scorecard, Human Resources Accounting

Suggested Readings:

- Weygandt, J.J., Kimmel, P.D., Kieso, D.E., and Aly, I.M. (2017). Managerial Accounting Tools for Business Decision-Making, 5th Edition
- Charles T. Horngren, Gray L. Sundem, and William O. Stratton, Introduction to Management Accounting, 14th edition, Prentice-Pearson Education, Delhi, 2008
- Khan, M.Y., and P.K. Jain, Management Accounting, 6 edition, Tata McGraw-Hill, New Delhi, 2009
- Hanif & Mukherjee, Cost and Management Accounting, Tata McGraw-Hill, 2015.
- Richard M. Lynch and Robert W. Williams, Accounting and Management: Planning and Control, 3rd edition Tata McGraw-Hill, New Delhi, 2005
- Anthony, Robert N., David f. Hawkins, and Kenneth A. Merchant, Accounting: Text and Cases, 13th edition, Tata McGraw-Hill, New Delhi, 2010

COURSE CODE - DCM6203	MARKETING MANAGEMENT
------------------------------	-----------------------------

Learning Objectives:

To enable learners to:

- understand fundamental marketing concepts, theories and principles in areas of marketing
- understand the role of marketing as a fundamental organizational policy process
- analyse the interaction of marketing and environmental forces through an understanding of marketing decisions
- apply the knowledge, concepts, and tools to understand challenges and issues of marketing

Unit I– Introduction to Marketing Management: Introduction, Market and Marketing, the Exchange Process, Core Concepts of Marketing, Functions of Marketing, Importance of Marketing, Marketing Orientations

Unit II – The Marketing Process: Introduction, Marketing Mix-The Traditional 4Ps, The Modern

Components of the Mix- The Additional 3Ps, Developing an Effective Marketing Mix, Marketing Planning, Marketing Implementation and Control

Unit III – Marketing Environment: Introduction, Environmental Scanning, Analysing the Organization's Microenvironment, Company's Macro Environment, Differences between Micro and Macro Environment, Techniques of Environment Scanning

Unit IV – Understanding the Marketing-Information Systems (MIS): Introduction, Characteristics of MIS, Benefits, Types, Components, Marketing Research

Unit V – Consumer buying behavior: Introduction, Characteristics, Types of Buying Decision Behaviour: Henry Assael Model, Consumer Buying Decision Process, Buyer Decision Process for New Products, Buying Motives, Buyer Behaviour Models

Unit VI – Business Buyer Behaviour: Introduction, Characteristics of Business Markets, Differences between Consumer and Business Buyer Behaviour, Buying Situations in Industrial/Business Market, Buying Roles in Industrial Marketing, Factors that Influence Business Buyers, Steps in Business Buying Process

Unit VII – Segmentation, Targeting and Positioning: Introduction, Concept of Market Segmentation, Benefits of Market Segmentation, Requisites of Effective Market Segmentation, The Process of Market Segmentation, Basis for Segmenting Consumer Markets, Targeting (T), Market Positioning (P)

Unit VIII – Product Management: Decisions, Development and Lifecycle Strategies: Introduction, Levels of Products, Classification of Products, Product Hierarchy, Product Line Strategies, Product Mix Strategies, Packaging and Labelling, New Product Development, Product Life Cycle (PLC)

Unit IX – Product Management-Brand and Branding Strategy: Introduction, Brand and Branding, Advantages and disadvantages of branding, Brand Equity, Brand Positioning, Brand Name Selection, Brand Sponsorship, Brand Development

Unit X – Pricing: Introduction, Factors Affecting Price Decisions, Cost Based Pricing, Value Based and Competition Based Pricing, Product Mix Pricing Strategies, Adjusting the Price of the Product, Initiating and Responding to the Price Changes

Unit XI – Distribution Management: Introduction, Need for Marketing Channels, Decisions Involved in Setting up the Channel, Channel Management Strategies, Introduction to Logistics Management, Introduction to Retailing, Wholesaling

Unit XII – Promotion Management-Managing Non-Personal Communication Channels: Introduction, Integrated Marketing Communications (IMC), Communication Development Process, Budget Allocation Decisions in Marketing Communications, Introduction to Advertising, Fundamentals of Sales Promotion, Basics of Public Relations and Publicity

Unit XIII – Marketing Research: Meaning and scope of marketing research; Marketing research process.

Unit XIV – Customer Relationship Management and Other Contemporary Issues: Introduction, Relationship Marketing Vs. Relationship Management, Definitions of Customer Relationship Management (CRM), Forms of Relationship Management, Managing Customer Loyalty and Development, Reasons Behind Losing Customers by Organisations, Significance of Customer Relationship Management, Social Actions Affecting Buyer-Seller Relationships, Rural Marketing, Services Marketing, E-Marketing or Online Marketing

Unit XV – Marketing of services; International marketing; Green marketing; Cyber marketing; Relationship marketing and other developments in marketing.

Suggested Readings:

- Marketing Management, P. Kotler, K. L. Keller, A. Koshy, M. Jha, Pearson Education
- Marketing, P. Baines, C. Fill, S. Rosengren, P. Antonetti, Oxford University Press

COURSE CODE - DCM6204

BUSINESS ENVIRONMENT

Learning Objectives:

To enable learners to:

- understand fundamental concepts of business environment.
- analyse the framework of business environment.
- understand political, socio-cultural, legal & technological environment.
- comprehend issues associated with business environment.

Unit I: Functioning of an economy: Meaning of economy, circular flow of economic activities, utility, consumption, standard of living, savings & investment

Unit II: Introduction to Business Environment: Introduction, Business environment - Meaning, Nature, External environment, and internal environment.

Unit III: Analysis of global environment – scanning, monitoring, forecasting, assessing global environment. why firms go global, routes of globalization, active players in global business.

Unit IV: Political – legal environment – political Philosophies, political institutions, Constitution of India.

Unit V: Technological environment – nature of technology, interface between technology and business, Management of technology transfers. Analysis, forecasting and assessment of technological environment.

Unit VI: Cultural environment – nature of Culture, interface between culture and business, Cross – culture management, social responsibility of business, Business ethics, Analysis, forecasting. Assessment of cultural environment – social audit.

Unit VII: Natural environment- nature of physical environment – interface between business and its physical environment. Environmental Laws.

Unit VIII: Economic , Monetary & Fiscal Policies: Economic policy - meaning & objectives. Monetary policy- objectives & functions, Instruments. Fiscal policy – meaning, functions , Instruments.

Unit IX: Role of public policies in governing business: Public polices & the government, need for public policies in business, role of business in public policy decision making

Unit X: Foreign Direct Investment, Foreign Portfolio Investment, Foreign Institutional Investor India’s experience with respect to Foreign Investment, WTO and GATT, WTO – benefits and problems for India.

Unit XI: Balance of Payment analysis , Balance of Trade, Trade flows, External balances, and implications for policy choices.

Unit XII: Exchange rate regimes, foreign exchange markets, Asset choices in an open economy and capital flows.

Unit XIII: Government policies towards industry, labour, agriculture, Legal framework, Protection of intellectual properties, Analysis, forecasting and assessment of political – legal environment.

Unit XIV: Globalisation, Liberalisation and Business environment. Economic Planning and the emerging business environment.

Unit XV: Recent issues associated with business environment.

Suggested Reading:

- Adhikary, M.: Economic Environment of Business Sultan Chand & sons New Delhi.
- Ashwathappa, K.: Legal Environment of Business Himalaya Publication New Delhi.
- Cherunilam, Francis: Business Environment Himalaya Publishing House New Delhi.
- Fernando, A.C.: Business Environment, Pearson.
- I.C. Dhingra, Indian Economy: Environmental and Policy, Sultan Chand & sons New Delhi.
- Francis Cherunilam, Business Environment, Himalaya Publishing House.
- Aswathappa, K. Business Environment for Strategic Management, HPH.
- Barry M. Richman and Mevgn Copen: International Management and Economic Development.
- Mussehnan and Hughes: Introduction to Modern Business – Issues and Environment, PHI.
- Ruddar Dutt & KPM Sundaram: Indian Economy, S. Chand & Co.

Learning Objectives:

To enable learners to:

- understand the scope, cost, timing, and quality of the project, at all times focused on project success as defined by project stakeholders
- identify project goals, constraints, deliverables, performance criteria, control needs, and resource requirements in consultation with stakeholders
- apply project management practices to the launch of new programmes, initiatives, products, services, and events relative to the needs of stakeholders
- apply contemporary project management tools and methodologies

Unit I – Basics of Project Management: Introduction, Need for Project Management, Essentials of Project Management Philosophy, Project Management Principles, Project Management Knowledge Areas and Processes, The Project Life Cycle, The Project Manager (PM), Phases of Project Management Life Cycle, Project Management Processes, Impact of Delays in Project Completions.

Unit II – Project Identification and Selection: Introduction, Project Identification Process, Project Initiation, Pre-Feasibility Study, Feasibility Studies, Project Break-even point

Unit III – Project Planning: Introduction, Project Planning, Need of Project Planning, Project Life Cycle, Roles, Responsibility and Teamwork, Project Planning Process, Project Proposal, Work Breakdown Structure (WBS)

Unit IV – Organizational Structure and Organizational Issues: Introduction, Concept of Organizational Structure, Roles and Responsibilities of Project Leader, Relationship between Project Manager and Line Manager, Leadership Styles for Project Managers, Conflict Resolution, Team Management and Diversity Management, Change management

Unit V – PERT and CPM: Introduction, Development of Project Network, Time Estimation, Determination of the Critical Path, PERT Model, Measures of variability, CPM Model, Network Cost System

Unit VI – Resources Considerations in Projects: Introduction, Resource Allocation, Scheduling, Project Cost Estimate and Budgets, Cost Forecasts

Unit VII – Project Risk Management: Introduction, Risk, Risk Management, Role of Risk Management in Overall Project Management, Steps in Risk Management, Risk Identification, Risk Analysis, Reducing Risks

Unit VIII – Project Quality Management and Value Engineering: Introduction, Quality, Quality Concepts, Value Engineering

Unit IX – Project Management Information System: Introduction, Project Management

Information System (PMIS), Planning of PMIS, Design of PMIS

Unit X – Purchasing and Contracting for Projects: Introduction, Purchase Cycle, Contract Management, Procurement Process

Unit XI – Project Performance Measurement and Evaluation: Introduction, Performance Measurement, Productivity, Project Performance Evaluation, Benefits and Challenges of Performance Measurement and Evaluation, Controlling the Projects

Unit XII – Project Execution and Control: Introduction, Project Execution, Project Control Process, Purpose of Project Execution and Control

Unit XIII – Project Close-out, Termination and Follow-up: Introduction, Project Close-out, Steps for Closing the Project, Project Termination, Project Follow-up

Unit XIV – Project Management Software: Introduction, Advantages of Using Project Management Software, Common Features Available in Most of the Project Management Software

Unit XV – Case Studies in Project Management

Suggested Readings:

- Production & Operation Management, Panneerselvam, Prentice Hall India,
- Production & Operation Management, S.N. Chary, McGraw Hill

COURSE CODE - DCM6206	MANAGEMENT OF FINANCIAL INSTITUTIONS, MARKET AND SERVICE
------------------------------	---

Learning Objectives:

To enable learners to:

- understand the role of financial system in economic development
- understand about the various types of financial market operating in India
- understand various financial institutions, their role and functions.
- understand various financial services and recent development in the field of financial institutions, market and service

Unit I: Introduction: Financial System and Economic Development Interrelationship between financial system & economic development, Interest rate components & dynamics.

Unit II: Financial Markets-I: Money Market & RBI: Reserve Bank of India and its functions, CCIL, government securities market, money market, Money market instruments - call money & notice money, treasury bills (TBs), commercial papers (CPs), certificate of deposits (CDs), commercial bills, repos.

Unit III: Financial Markets-II: Capital Market and SEBI, equity market, primary market, secondary market, debt market, Indian Foreign Exchange Market - Foreign Exchange Management Act (FEMA)

Unit IV: Financial Institutions Banking institutions, non-banking financial companies, mutual funds, insurance organizations, development finance institutions

Unit V: Financial Services: Overview, Nature, Scope and Types of Financial Services: fund based and non-fund based financial services.

Unit VI: Venture capital: concept and types, venture capital investment process, advantages and disadvantages associated, regulatory framework How Venture Capitalists Evaluate Potential Venture Opportunities- Exit routes in venture capital

Unit VII: Merchant Banking Issue: Management, SEBI Guidelines, Institutional & Operational Framework, Regulation of Merchant Banking Activities, Obligations of Merchant Bankers.

Unit VIII: Factoring: concept, types, delivery network, comparison and contrast with other similar services, Financial and Service charges, Growth and Trend of factoring service in India, Case of SBI factors. Forfeiting: concepts and delivery network, forfeiting and risk management, forfeiting and export finance, forfeiting in India.

Unit IX: NBFC: introduction, RBI act framework-asset-liability management system, Housing Finance: introductions, housing finance system, Mortgage-based securitization, Guidelines for extending equity support to housing finance companies.

Unit X: Investment Banks: Meaning, difference between investment bank and traditional banks, structure of an investment bank, Functions investment banks, loan syndication and loan consortium, types of groups within the investment banking, hierarchy within the investment bank.

Unit XI: Leasing: Meaning and Types of leasing – Legislative-frameworks – Matters on Depreciation and Tax

Unit XII: Hire purchase: Hire Purchasing- Concepts and features – Tax and Depreciation implications in Hire Purchasing.

Unit XIII: Credit Rating: Definition and meaning- Process of-credit rating of financial instruments. Rating agencies –Rating symbols of different companies

Unit XIV: Securitization: Securitization of debt- Meaning-Features- Special Purpose Vehicle-Pass Through Certificate & mechanism. Issues in Securitization

Unit XV: Mutual fund: Types of Mutual Funds – Advantages of mutual funds - Exchange Traded Funds – Hedge funds- Regulations on mutual funds

Suggested Readings:

- Khan M Y: Indian Financial System, Tata Mc graw Hill, New Delhi 2000
- Bhole, L M: Financial Institutions and Markets: Structure Growth and Innovations. 2nd

edition: New Delhi: Tata McGraw Hill, 1992. 572p.

- Srivastava, R M: Financial Institutions in Indian Financial Institutions. 3rd revision ed. Mumbai: Himalya Publishing House, 1996, 734p.
- I M Pandey, Financial Management: Vikas Publishing House, New Delhi.
- Prasanna Chandra, Financial Management: Tata Mc-Gaw Hill Co., New Delhi.
- Bharti V Pathak, Indian Financial System- Market, Institutions & Service, Pearson.
- Reserve Bank of India Annual Report 1999 – 2000.
- Report on Development Banking: Industrial Development Bank of India, 1995.
- Economic Survey 1999 – 2000.

Second Year

Semester III

COURSE CODE - DCM7101	STRATEGIC MANAGEMENT
------------------------------	-----------------------------

Learning Objectives:

To enable learners to:

- understand concepts, tools and principles of business policy and strategic management
- appreciate the strategic management process and the difference between strategic analysis, strategy formulation and strategy implementation
- understand integration and implementation of strategic plans and policies and cultural and ethical factors influencing management
- conduct strategic and competitive analysis using various tools in a variety of industries

Unit I – Introduction to Strategies: Introduction, Fundamentals of Strategy, Conceptual Evolution of Strategy, Scope and Importance of Strategies, Purpose of Business, Difference between Goals and Objectives of Business, Strategic Intent through Vision and Mission Statements, Core Competencies of Business

Unit II – Strategic Management: Introduction, Strategic Management, Need, scope, key features and importance of strategic management, Role of Strategists in Decision Making, strategists at various management levels, Types of Strategies, Limitations of Strategic Management

Unit III – Strategy Analysis: Introduction, Strategy Analysis and its Importance, Environmental Appraisal and Scanning Techniques, Organisational Position and Strategic Advantage Profile, Strategic Management Model

Unit IV – Strategy Formulation and Implementation: Introduction, Strategy Formulation, Process in Strategy Formulation, Strategy Implementation and its Stages, Reasons for Strategy Failure and Methods to Overcome, Strategy Leadership and Strategy Implementation, Strategic

Business Units (SBUs)

Unit V – Strategic Control and Evaluation: Introduction, Strategy Evaluation, Strategic Control, Difference Between Strategic Control and Operational Control, Concept of Synergy and its Meaning, Key Stakeholder's Expectations

Unit VI – Business Policies: Introduction, Overview of Business Policies, Importance of Business Policies, Definitions of Policy, Procedures, Process and Programmes, Types of Policies, Business Policy Statements, Corporate Culture

Unit VII – Business Policy and Decision Making: Introduction, Factors Considered Before Framing Business Policies, Steps Involved in Framing Business Policies, Policy Cycle and its Stages, Implementation of Policy Change, Role of Policies in Strategic Management, Business Policy and Decision Making

Unit VIII – Business Continuity Plan: Introduction, Concepts of Business Continuity Plan (BCP), Relevance and Importance of BCP, Steps in Business Continuity Plan, Business Impact Areas, BCP and its Influence on Strategic Management, BCP and its Influence on Policy Making, Contingency Planning

Unit IX – Business Investment Strategies: Introduction, Business Plan and Business Venture, Business Investment Strategies

Unit X – Strategies for Multinational Corporations: Introduction, Multinational Corporations (MNCs), Benefits of MNCs, Limitations of MNCs, Business Strategies of MNCs, Techniques Employed by MNCs to Manage Markets, MNC, TNC and Global Companies

Unit XI – Strategic Alliances: Introduction, Strategic Alliances, Types of Strategic Alliances and Business Decisions, Problems Involved in Strategic Alliances

Unit XII – Role of Creativity and Innovation in Business: Introduction, Creativity, Innovation, Creating and Building Creative and Innovative Business Culture, Business Practices Adopted to Promote Creativity and Innovation, Importance of Creativity and Innovation in Business, Challenges Involved in Creativity and Innovation

Unit XIII – Business Ethics and Corporate Social Responsibility: Introduction, Ethics and Values, Ethical Conduct and Unethical Conduct, Impact of Ethical Conduct, Various approaches to Business Ethics - Theories of Ethics- Friedman's Economic theory, Kant's Deontological theory, Mill & Bentham's Utilitarianism theory, Corporate Social Responsibilities (CSR), Business obligations, Social Audit and Corporate Governance

Unit XIV – Challenges in Strategic Management: Introduction, Strategic Management as an Organisational Force, Dealing with Strategic Management in Various Situations, Strategic Management Implications and Challenges Recent Trends in Strategic Management: Introduction, Strategic Thinking,

Unit XV – Challenges in Strategic Management: Introduction, Strategic Management as an Organisational Force, Dealing with Strategic Management in Various Situations, Strategic

Management Implications and Challenges Recent Trends in Strategic Management: Introduction, Strategic Thinking,

Suggested Readings:

- Strategic Management and Business Policy, Subba Rao, Himalya Publishing House
- Business Policy and Strategic Management, Jaunch L.R., Frank Bros

COURSE CODE DCM7102	E-COMMERCE
----------------------------	-------------------

Learning Objectives:

To enable learners to:

- understand the concept, relevance and types of E-commerce.
- comprehend network infrastructure, e-commerce infrastructure, management of e-Enterprise and models of E-commerce.
- understand the process that should be followed in building an E-commerce presence.
- Understand regulatory framework, applications and security challenges of E-commerce.

Unit I: Introduction to e-Commerce: An overview of e-commerce, Definition and Framework of e-commerce, anatomy of e-commerce applications, role of media convergence in e-commerce.

Unit II: Evolution of e-Commerce: History of e-commerce, worldwide growth of e-commerce, the advantages and disadvantages of e-commerce, the roadmap of e-commerce in India and its opportunities in Indian industries' challenges faced by Indian organisations in e-transactions.

Unit III: Network Infrastructure: Aspects of internet hierarchy in the worldwide network, the basic blocks of e-commerce, the seven layers in the network, TCP/IP protocols, advantages of the internet in the field of e-commerce.

Unit IV: e-Commerce Infrastructure: Definition and functions of the computer and Web server hardware, the server software, the different types of e-commerce software

Unit V: Managing the e-Enterprise: e-business enterprise, the concepts involved in e-business enterprise, comparison between the conventional design and e-Organisation, the role of business organisation in an e-enterprise.

Unit VI: e-Commerce Process Models: Business model with a block diagram, different e-business models based on Relationship of Transaction Parties, a diagrammatic explanation of e-commerce Sales Life Cycle (ESLC) model.

Unit VII: Risks of Insecure Systems: An overview of the different kinds of risks associated with the internet transaction, risks to customers like false and malicious websites, stealing customer's ID or credit card information, risks to the agents like customer impersonation and

data theft, risks associated with business transaction and transfer of data between partners.

Unit VIII: Management of Risk: Key components of risk management, disaster recovery plans, the objectives and back-up alternatives for disaster recovery plans, the risk management paradigm, the aspects of assessment and control activities involved in risk management.

Unit IX: Legal and Taxation Issues on Employee Compensation: Definition of Electronic payment system, different types of electronic payment systems, concepts and issues involved in e-cash and smart card and credit card based electronic payment systems, security and privacy issues in electronic payment systems.

Unit X: Electronic Data Interchange (EDI): History of EDI, difficulties involved in the implementation of EDI, working concepts of EDI, relationship between EDI and the Internet.

Unit XI: e- Marketing: Scope of marketing in e-commerce, 4Ps- Involved in internet marketing, different techniques applied to internet marketing.

Unit XII: Website Design Issues: Process of website design that includes setting goals and objectives and preparing a budget for website design; strategies for website development

Unit XIII: Consumer Oriented Business: Customer market, the concepts of one to one marketing, consumer demographics in consumer oriented marketing, the aspects of maintaining loyalty and gaining customer acceptance, search engines and online catalogues.

Unit XIV: Management Challenges and opportunities: New business model, the required changes in business processes and channel conflicts, legal and regulatory environment for e-commerce, security and privacy aspects of faced by the management.

Unit XV: The Future Directions: Concepts of m-commerce, the difference between m-commerce and e-commerce, lists the different software agents.

Suggested Readings:

- Schneider P. Gary, Perry T.James, E-Commerce, Thomson Learning, Bombay.
- Hanson & Kalyanam, Internet Marketing & e-commerce, Thomson Learning, Bombay.
- Bharat Bhasker, Electronic Commerce, TMH, N Delhi.
- Kosiur, Understanding E-Commerce, Prentice Hall of India, Delhi.
- Kalakota, Whinston , Frontiers of Electronic Commerce, Addison Wesley.
- Shurety, E-business with Net Commerce (with CD), Addison Wesley.
- Napier, Creating a winning E-business, Vikas Publishing House, New Delhi
- Didar Singh, E Commerce for Manager, Vikas Publishing House, New Delhi
- Whitely David, Electronic Commerce, TMH, Delhi.

COURSE CODE - DCM7103	INTERNATIONAL BUSINESS
------------------------------	-------------------------------

Learning Objectives:

To enable learners to:

- understand the global economic, political, cultural and social environment within which firms operate
- understand international business environment, strategies, implications and management
- evaluate the global business environment in terms of economic, social and legal aspects
- understand the principle of international business and strategies adopted by firms to expand globally

Unit I – Introduction to International Business: Introduction, Elements of International Business, Globalisation

Unit II – International Trade theories and their application: Introduction, Why do nations trade, Theories of International trade- mercantilism, Absolute advantage, Comparative advantage, Heckscher- Ohlin, Product life cycle theory and Porter's diamond model

Unit III – International Business Environment: Introduction, Economic Environment, Political Environment, Demographic environment, Legal Environment

Unit IV – Culture and International Business: Introduction, Meaning of Culture, Country Culture, Culture in an International Business Organization

Unit V – Foreign Investments- Types and Motives: Foreign investments, types of foreign investments, motives

Unit VI – Regional integration: Introduction, Overview of Regional Integration, Types of Integration, Regional Trading Arrangements, India and Trade Agreements

Unit VII – Global trade institutions: Introduction, World trade organization (WTO), International Labour Organisation (ILO)

Unit VIII – International Financial Management: Introduction, Overview of International Financial Management, Components of International Financial Management, Scope of International Financial Management

Unit IX – International Accounting Practices: Introduction, International Accounting Standards, Accounting for International Business, International Regulatory Bodies, International Financial Reporting Standards

Unit X – International Marketing: Introduction, scanning international markets, mode of entering into potential markets, Global Marketing Strategies, Branding for International Markets

Unit XI – International Strategic Management: Introduction, Strategic Management, Strategic Planning, Strategic Management Process

Unit XII – Ethics in International Business: Introduction, Business Ethics Factors, International Business and Ethics, National Differences in Ethics, Corporate Governance, Code of conduct for MNCs

Unit XIII – International Human Resource Management: Introduction, International Organizational Structures, Introduction to International Human Resource Management, Scope of International Human Resource Management

Unit XIV – Finance and International Trade: Introduction, understanding payment mechanism, Documentation in International Trade, Financing Techniques, Export Promotion Schemes, Export and Import Finance

Unit XV – Global Sourcing and Indian Industries structure: Introduction, What is global sourcing? Reasons for global sourcing, advantages and disadvantages, Challenges for Indian Businesses

Suggested Readings:

- Daniels, John D., Radebaugh, Lee H., Sullivan, Daniel P. and Salwan, P., International Business: Environment and Operations.
- Griffin, Ricky W. and Pustay, Michael W, International Business: A Managerial Perspective ,Prentice Hall.
- Hill, Charles, W.L., International Business, McGraw Hill Company, New York.
- Cherunilam, F., International Business Text and Cases, PHI.
- Bhasin, N., Foreign Direct Investment in India: Policies, Conditions and Procedures, NewCentury Publications.
- Ball, Donald, Wendall H. McCulloch, Miachel Geringer, Michael S. Minor and Jeanne M. McNett, International Business: The Challenge of Global Competition, McGraw Hill Co.

COURSE CODE: DCM7104

CORPORATE TAX LAWS AND PLANNING
--

Learning Objectives:

To enable learners to:

- understand tax planning, tax evasion, tax avoidance and tax management
- understand the corporate taxation and taxation in case of non-residents
- understand tax planning for different heads of income
- comprehend tax planning for specific management decisions and corporate restructuring

Unit I: Concept of Tax Planning: Meaning Features Scope. Importance Objective of Tax Planning, Tax Avoidance and Tax Evasion, Difference Between Tax Planning and Tax Evasion, Types of Tax Planning, Problems in Tax Planning.

Unit II: Tax Management: Introduction. Difference between Tax Planning and Tax Management Areas of Tax Management.

Unit III: Corporate Taxation in India: Definitions, Types of companies, Residential status of companies and tax incidence

Unit IV: Computation of taxable income of companies: Computation of the amount of corporate tax liability; Minimum Alternate Tax; Dividend Distribution Tax and Securities Transaction Tax. Tax on income distributed to unit holders.

Unit V: Taxation in case of Non-Residents: Special provisions relating to non-residents; Provisions regulating transfer pricing, Advance pricing agreement, Advance rulings.

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

Unit VII: Recognized methods of Tax Planning: Tax Planning for salaried persons prior to appointment during the service, after retirement Salary Package.

Unit VIII: Income from house property and Tax Planning: Avail benefit of various deductions of let out and self-occupied property.

Unit IX: Tax Planning of Income from Business or Profession: Measures to minimize tax liability under Business and Profession.

Unit X: Tax Planning of Long-term capital gains: Exemptions relating to long term capital gain, Adoption of investment planning to get benefit of deduction 80 C and other deductions.

Unit XI: Payment of Tax and other Provisions: Filing of Return, Payment of Tax, Advance Payment of Tax, Tax Deduction at source, Assessment, Penalties and Prosecutions, Appeals and revisions.

Unit XII: Tax planning with reference to setting up of a new business: Locational aspect, nature of business, form of organization; Tax planning with reference to financial management decision; Capital structure, Dividend Policy.

Unit XIII: Tax planning with reference to specific management decisions: Make or buy; own or lease; repair or replace; Tax planning with reference to employees' remuneration; Tax planning with reference to receipt of insurance compensation; Tax planning with reference to distribution of assets at the time of liquidation.

Unit XIV: Tax planning with reference to business restructuring: - Amalgamation, Demerger, Slump sale, Conversion of sole proprietary concern/partnership firm into company, Conversion of company into LLP, Transfer of assets between holding and subsidiary companies.

Unit XV: Special Tax Provisions: Tax provision relating to free trade zones, infrastructure sector and Backward Areas.

Suggested Readings:

- Singhania, V.K., Direct Taxes: Law and Practice, Taxmann Publications, Latest Edition.
- Srinivas. E.A, Corporate Tax Planning, Tata McGraw Hill, Latest Edition
- Singhania, V.K., Direct Taxes: Planning and Management, Taxmann Publications, Latest Edition.
- Kanga, J.B., Palikawala, N.A. and Vyas, D., The Law & Practice of Income Tax, Latest Edition
- The Tax and Corporate Law Weekly. Taxmann Publications
- Income Tax Reports, Company Law Institute of India Pvt. Ltd., Chennai.
- The Chartered Accountant Journal.
- Finance Act for the relevant assessment year.
- Ahuja, G.K. and Gupta, R., Systematic Approach to Income Tax and Central Sales Tax, Bharat Law House, Latest Edition

COURSE CODE: DCM7105	SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT
-----------------------------	---

Learning Objectives:

To enable learners to:

- understand fundamental concepts of investment scenarios, financial markets, instruments, market participants and their roles
- understand valuation and analysis techniques of financial instruments and investment scenarios, and the various theories and techniques used in the portfolio management
- understand theories, tools and techniques of valuation and analysis of investments
- understand concepts related to portfolio development, management and evaluation

Unit I: Investment – A Conceptual Framework: Investment process, risks of investment and the common mistakes made in investment management.

Unit II: Investment Environment: Features and composition of money market and capital market, money market, capital market instruments and financial derivatives.

Unit III: Risk and Return: Concepts of risk and return, how risk is measured in terms of standard deviation and variance, the relationship between risk and return.

Unit IV: Fundamental Analysis: Economy analysis, industry analysis and company analysis, weaknesses of fundamental analysis.

Unit V: Technical Analysis: Tools of technical analysis, important chart formations or price patterns and technical indicators.

Unit VI: Efficient Market Hypothesis: Concept of 'Efficient Market' and its implications for security analysis and portfolio management.

Unit VII: Behavioral Finance: Meaning of Behavioral finance, deals with when, how and why psychology influences investment decisions.

Unit VIII: Valuation of bonds and shares: Elements of investment, bond features and prices, call provisions on corporate bonds, convertible bonds and valuation of bonds.

Unit IX: Portfolio Management – Risks and Returns: Concept of portfolio and portfolio management, concept of risk, types of portfolio management.

Unit X: Markowitz Portfolio Selection Model: Concept of portfolio analysis and diversification of risk.

Unit XI: Capital Asset Pricing Model (CAPM): Assumptions of CAPM and the inputs required for applying CAPM and the limitations of this Model.

Unit XII: Sharpe-The Single Index Model: Measurement of return on an individual stock, measurement of portfolio returns and measurement of individual stock risk.

Unit XIII: Factor Models and Arbitrage Pricing Theory: Arbitrage Pricing Theory and its principles, Comparison of Arbitrage Pricing Theory with the Capital Asset Pricing Model.

Unit XIV: International Portfolio Investments: Investment avenues for foreign portfolio investors, risks and returns associated with such investment.

Unit XV: Mutual Fund: Introduction, Meaning, Organization of Mutual Fund, Role of Mutual Funds, Types of Mutual Funds Schemes, Performance Evaluation of Mutual Fund

Suggested Readings:

- Kevin.s. Security Analysis and Portfolio Management, Prentice Hall of India
- Prasanna Chandra, Investment analysis and portfolio management, Second Edition, Tata
- McGraw Hill
- Punithavathy Pandian, Security Analysis and portfolio management, Vikas Publications
- 4. V.K.Bhalla, Investment Management, S.Chand & Company Ltd

COURSE CODE DCM7106	MANAGEMENT INFORMATION SYSTEM
----------------------------	--------------------------------------

Learning Objectives:

To enable learners to:

- describe the role of information technology and decision support systems in business and record the current issues with those of the firm to solve business problem
- understand the fundamental principles of computer-based information systems and related techniques.
- understand the various knowledge representation methods and different expert system structures to make business more competitive.
- apply information to assess the impact of the Internet and Internet technology on electronic commerce and electronic business
- understand the specific threats and vulnerabilities of computer systems

Unit I – Organisations and Computing: Introduction, Modern Organisation-IT enabled- Networked-Dispersed- Knowledge Organisation, Information Systems in Organisations- what are information systems? Brief history of computing- ENIAC: Way to commercial computers- Advent of artificial intelligence- advent of personal computing-Free Software Movement- Advent of Internet, The role of internet- Internet and Web: they are different-the internet changes everything

Unit II – Managing Information Systems in Organisations: Introduction, Managing in the Internet Era, Managing Information Systems in Organisation-the IT interaction model, Challenges for the manager-what information to build?-how much to spend on information systems?-what level of capabilities should be created with information systems?-how centralized should the services be? What security levels are required? What is technology road map for the organization?

Unit III – Data and Information: Introduction, data and information- measuring data, information as a resource, information in Organizational functions, types of information technology, types of information systems- transaction processing systems-management information systems

Unit IV – Decision making and communication: Introduction, Decision making with MIS- Tactical decisions-operational decisions-strategic decisions, communication in organisations- types of communication- examples of communications in organisations- decision making with communication technology

Unit V – Competing with IT: Introduction, The competitive environment of business- partnering for mutual benefit- bargaining power of suppliers-bargaining power of buyers and customers- barriers to entry-threat of substitutes-industry regulations, Using IT for competing-competing on low cost-competing on differentiation

Unit VI – IT strategy: Introduction, Information goods-properties-technology lock-in and switching costs-network externalities-positive feedback-tippy markets, information systems and competitive strategy- value chain, the Role of CIO-information system's plan-vendor coordination-technology updates-return on investment on technology

Unit VII – Business Process Integration with IT: Introduction, Business Process Integration- Business processes-example of a complex process, Motivation for Enterprise Systems, Enterprise Resource Planning systems- finance and accounting module-human resource management module-manufacturing and operations module- sales and marketing module

Unit VIII – SCM, CRAM and International Systems: Introduction, Supply Chain Management Systems, Customer Relationships Management Systems, Challenges of Enterprise Systems Implementations- Managing the implementation, International Information Systems- Outsourcing and off-shoring

Unit IX – Electronic Commerce: Introduction, E-commerce Technology, doing business over internet- networks-electronic data interchange (EDI)-online payment technology- Mobile commerce- ecommerce-portals- search engines-direct selling- auctions- aggregators, E-business

Unit X – Decision Support Systems: Introduction, Understanding DSS, MIS and DSS, Decision making, types of decisions, Analytics and Business Intelligence- BI techniques

Unit XI – Managing Data Resources: Introduction, The Need for Data Management- History of data use, Challenges of Data Management- data independence- reduced data redundancy- data consistency- data access- data administration- managing concurrency-managing security-recovery from crashes-application development, Database Concepts- fields, records and files- basic architecture, Data Warehouses- data mining uses

Unit XII – Managing Social Media: Introduction, Social Dynamics of the Internet, Services of the Internet- Blogs-Social Networks, Technology of the Internet- Twitter-Rating- Tagging/folksonomies, Social issues-Media impact-Collaboration-Emergence of order, Social Networks in the Enterprise

Unit XIII – Managing IT Function: Introduction, Challenges of Managing the IT function- Modern IT environment-Centralisation versus Decentralisation-IT security-Technology selection, Vendor Management- vendor selection-vendor contracts and service levels- Ongoing relationship management- vendor retention or termination

Unit XIV – Ethical Issues: Introduction, Key issues- Privacy-Workplace Monitoring- Power over users

Suggested Readings:

- Management Information System, A.K Gupta, Sultan Chand
- Management Information System, A Global Digital Perspective, Jawadekhar, McGraw Hill

Semester IV

Learning Objectives:

To enable learners to:

- understand the preparation of company financial statements and valuation of goodwill, shares and business
- understand accounting for issue and redemption of shares.
- understand accounting for corporate restructuring and liquidation.
- understand human resource accounting and accounting for price level changes.

Unit I: Final Accounts of Joint stock companies- Statements as per The companies Act 2013, Managerial Remuneration, Disposal of profits

Unit II: Valuation of Goodwill- Accounting for Goodwill , Valuation of Non- purchased Goodwill- Average Profit Method, Super Profit Method, Capitalisation of Average Profit Method, Capitalisation of Super Profit Method.

Unit III: Valuation of Shares and Business- Factors affecting valuation of shares, Asset Backing Method, Yield Valuation Method.

Unit IV: Final Accounts of Banking and Insurance Companies

Unit V: Investment Accounts- Cum and Ex Interest, Investment Ledger

Unit VI: Inter- company Balance – Unrealized Inter-company profits – Revaluation of assets and liabilities

Unit VII: Issue of shares, Forfeiture, Re-issue, issue of shares for consideration other than cash, over- under subscription, pro-rata allotment

Unit VIII: Bonus Shares – Issue, Journal Entries, Implications

Unit IX: Buyback of Shares & Redemption of Preference Shares- Objectives, Benefits, Sources, Basic conditions and limits for Buyback of Shares, Rules relating to Redemption of Preference shares, conditions for Redemption of Preference Shares, Method.

Unit X: Issue of Debenture- Features, Factors to be considered for Issue of Debentures, Types of Debentures, Issue of Debenture under companies Act 2013, SEBI, Presentation of Debenture in the Balance Sheet.

Unit XI: Redemption of Debenture- Meaning, Rules of Redemption, Sources, Methods

Unit XII: Accounting for Corporate Restructuring – Internal Reconstruction- Meaning, Objectives, Reduction of Share Capital under the companies Act 2013, Forms of Reduction

Unit XIII: Accounting for Corporate Restructuring -External, Mergers and Amalgamation,

Unit XIV: Accounting for liquidation of companies – Preparation of Statement of Affairs – Deficiency/Surplus Account, Liquidator's Final Statement of Account – Receiver's Statement of Accounts

Unit XV: Human Resources Accounting – Objectives – Methods of valuation - Advantages and Disadvantages, Social and Environmental Accounting

Unit XVI: Accounting for Price Level Changes – CPP, CCA and Hybrid.

Suggested Readings:

- M.C. Shukla & T.S. Grewal: Advanced Accounts, S. Chand & Co. (Pvt.) Ltd. New Delhi.
- S.M. Shukla & S.P. Gupta: Corporate Accounting, Sahitya Bhawan Publications Agra.
- R.L. Gupta & M. Radha Swamy: Ad. Accounting, Sutan Chand & Sons, Delhi
- S.N..Maheshwari: Fiannacial Accounting,
- G.R. Mounga: Corporate Accounting, Mayur Publication, New Delhi

COURSE CODE DCM7202	AUDIT & ASSURANCE
----------------------------	------------------------------

Learning Objectives:

To enable learners to:

- understand the nature, scope, types and significance of auditing and its relationship with other disciplines.
- understand the basic concepts of planning and programme of audit.
- understand internal control, internal check, and related standards of auditing.
- understand secretarial audit of a company and audit of special entities
- describe the importance of audit in an automated environment.

Unit I: Introduction: Meaning and objectives of Audit, Nature, Types of audit and limitations of Auditing, Basic Principles governing an audit, Ethical principles and concept of Auditor's Independence, Relationship of auditing with other disciplines.

Unit II: Type of Audit : Internal Audit, Financial Audit, Cost audit, Environmental audit

Unit III: Audit Strategy, Audit Planning and Audit Programme, Auditing engagement: Overall Audit Strategy to develop Audit Plan, Factors of Audit planning, Audit plan and Programme Audit programme, Control of quality of audit work- Delegation and supervision of audit work.

Unit IV: Audit Documentation and Audit Evidence: Audit working papers, Audit files: Permanent and current audit files, Ownership and custody of working papers , Audit procedures for obtaining evidence, Sources of evidence, Reliability of audit evidence.

Unit V: Methods of Obtaining Audit Evidence: Methods of obtaining audit evidence, Physical verification, Documentation, Direct confirmation, Re-computation, Analytical review techniques, Representation by Management as Audit Evidence, Documentation of Representation by Management.

Unit VI: Risk assessment: Concept of Risk Based Audit, Internal Control and Risk Assessment. Components of Audit Risk, review of the systems of Internal Control. Reporting to clients on Internal Control weaknesses.

Unit VII: Internal Control: Nature, Scope, Objectives of Internal Control – Distinction between Internal Control, Internal Check and Internal Audit; Evaluation of Internal Control Procedures, Techniques, Co-ordination between Internal Audit and External Audit. Internal control questionnaire, Internal control check list, Framework of Reporting of Internal Control.

Unit VIII: Detection of Errors, Fraud and Responsibilities of the Auditor

Unit IX: Standards on Auditing and Guidance Notes: Overview, Standard-setting process, Role of International Auditing and Assurance Standards Board. Standards on Auditing issued by the ICAI; Guidance Note(s) on - Audit of Fixed Assets, Audit of Inventories, Audit of Investments, Audit of Debtors, Loans and Advances, Audit of Cash and Bank Balances, Audit of Miscellaneous Expenditure, Audit of Liabilities, Audit of Revenue, Audit of Expenses, and provision for proposed dividends.

Unit X: Audit in an Automated Environment Special aspects of CIS (computerized Information system) Audit Environment, Internal Audit in an EDP environment, Audit planning in Computerized environment Need for review of internal control, Approach to audit in CIS Environment. Computer assisted audit techniques (CAATS)

Unit XI: Audit of Items of Financial Statements: Study and Evaluation of accounting system and related internal control in connection with Audit of receipt & payments, Audit of Purchases & Sales, Audit of suppliers' ledger and the debtors' ledger, Audit of impersonal ledger.

Unit XII: Company Audit: Audit of Shares, Eligibility, Qualifications and Disqualifications of Auditors, Appointment of auditors, Removal of auditors, Remuneration of Auditors, Powers and duties of auditors, Branch audit, Joint audit, Reporting requirements under the Companies Act 2013. CARO -Companies(Auditors Report) order 2020.

Unit XIII: Secretarial Audit of Companies: Need, Objectives of Secretarial Audit, scope of secretarial audit, Appointment of secretarial auditor, power to secretarial auditor, Professional responsibility, Secretarial Audit Report.

Unit XIV: Special points in audit of different types of undertakings: Educational institutions, Hotels, Clubs, Hospitals, Features and basic principles of government audit, Local bodies and not-for-profit organizations, Comptroller and Auditor General and its constitutional role.

Unit XV: Audit Report: Qualifications, Disclaimers, Adverse opinion, Disclosures, Reports and certificates.

Suggested Readings:

- Jha, Aruna: “A Student’s Guide to Auditing”, Taxmann 2017

- Tandon, B. N., S. Sudharsanam, and S. Sundharabahu,: “A Handbook of Practical Auditing”,
- S. Chand and Co. Ltd., New Delhi, 2016
- Pagare, Dinkar: “Principles and Practice of Auditing”, Sultan Chand and Sons, New Delhi, 2015
- Institute of Chartered Accountants of India: “Auditing and Assurance Standards”, ICAI,
- New Delhi.
- Gupta, Kamal, and Ashok Arora: “Fundamentals of Auditing,” Tata Mc-Graw Hill Publishing Co. Ltd., New Delhi, 2017

COURSE CODE: DCM7203	RISK MANAGEMENT
-----------------------------	------------------------

Learning Objectives:

To enable learners to:

- understand the concepts of risk and risk management
- understand strategies of business risk management.
- understand the risk management mechanics and tools
- understand the relevance of ERM to stakeholders

Unit I: Risk Management for Enterprises and Framework: Concept of ERM; The holistic approach.

Unit II: Risk Categories and Classification, Framework for risk management and control within a company.

Unit III: Governance issues including market conduct, audit, and legal risk; Cultural aspects.

Unit IV: Regulation and ERM; Basel Accords and Solvency framework; Role of credit agencies in the evaluation of risk management functions.

Unit V: ERM Process: Relevance of ERM to all stakeholders.

Unit VI: Role of contagion, Risk appetite, capacity and ERM objectives; Elements and structure of a risk management function.

Unit VII: Risk management control cycle and its applications, Risk identification and measurement.

Unit VIII: Risk Aggregation and Modelling: Risk aggregation and correlation, Use of scenario analysis and stress testing.

Unit IX: Risk Measurement using VAR approach, Tails of distributions and Extreme Value Theory,

Unit X: Properties and limitations of common risk measures, including Value at Risk (VaR) and Expected Shortfall.

Unit XI: Use of models in the overall ERM decision-making process, Development and use of models for decision-making purposes in ERM.

Unit XII: ERM: Business Practices: Alignment of corporate strategy.

Unit XIII: Goals and vision with risk management, the risk of group decision making within organization.

Unit XIV: New Paradigm of Risk Management, ERM Reporting Structure.

Unit XV: Internal Control Practices, Relevant Case studies.

Suggested Readings:

- Robert J. Chapman, Simple Tools and Techniques for Enterprise Risk Management, John Wiley & Sons: England 2015.
- Duckert, G.H., Practical Enterprise Risk Management: A Business Process Approach, John Wiley & Sons: England 2014.
- John J. Hampton, Fundamentals of Enterprise Risk Management, How Top Companies Assess Risk, Manage Exposures, and Seize Opportunities, American Management Association: New York 2016.
- David L. Olson and Desheng Wu, Enterprise Risk Management Models, Springer: Singapore 2015.
- Harry Cendrowski and William C. Mair, Enterprise Risk Management and COSO: A Guide for Directors, Executives and Practitioners, John Wiley & Sons: USA 2013.
- Linda Spedding and Adam Rose, Business Risk Management: A Sustainable Approach, CIMA Publishing of Elsevier: USA, Latest Edition
- A.C. Vedpuriswar, Enterprise Risk Management, Viva Books: New Delhi 2017.

COURSE CODE: DCM7204	BUSINESS ETHICS AND CORPORATE GOVERNANCE
-----------------------------	---

Learning Objectives:

To enable learners to:

- understand fundamentals business ethics and code of conduct in business.
- understand the Indian ethos, sanskaras and self-management practices.
- apply the concepts of good corporate governance and investor protection.
- understand different laws and practices of corporate governance.

Unit I: Business Ethics: Definition of Business Ethics, Nature, Scope and Purpose of Ethics.

Unit II: An Overview of Ethics: Concept, Nature, Characteristics, Principles of Ethics, Approaches to Ethical standards.

Unit III: Importance of Ethics & Moral standards; Ethics & Moral Decision Making, managerial values and attitudes.

Unit IV: Ethical Principles in Business, Ethics and Business System: Markets, Environment, Trade, Consumer Protection, Professional Ethics in Journalism, Professional ethics for Lawyers, Physicians, Engineers, Accountants.

Unit V: Ethical Issues related to Advertisements, Finance, Investment, Technology.

Unit VI: Ethics and Business: Codes of conduct, Ethical Dilemmas Introduction to codes of conduct and Ethical Dilemmas, Some major unethical business Practices

Unit VII: Indian Ethos: Relevance of Bhagvad Gita in Management, Doctrine of Karma i.e. Nishkama Karmayoga.

Unit VIII: Theory of Sanskaras, & Self-Management.

Unit IX: Aldrin Cadbury Committee, Gandhian Principle of Trusteeship.

Unit X: Corporate Governance: Concept of corporate governance – importance - Corporate governance and agency theory.

Unit XI: Benefits of good corporate governance, Corporate Governance and Code of Corporate Practices, Corporate Governance System Worldwide and Indian Perspective.

Unit XII: Corporate Disclosure and Investor Protection in India.

Unit XIII: Corporate Governance and Professional Ethics, Issues in Business Ethics and Corporate Governance, Corporate Governance and the Role of Board of Directors (BOD).

Unit XIV: Types of Boards and Board Committees, Changes in corporate governance issues as per new Companies Act 2013.

Unit XV: Corporate Social Responsibility: Concept, Paradoxes in CSR, CSR as Public Relation Tool, Provisions of Companies Act, 2013 regarding CSR, Companies (Corporate Social Responsibilities Policy) Rules, 2014

Suggested Readings:

- Iyer, S.S.: Managing for Value, New Age International Publishers, 2002
- Hartman, Laura P, Chatterjee Abha: Business Ethics, Tata McGraw Hill, 2007
- Bhatia, S.K: Business Ethics and Managerial Values, Deep & Deep Publications Pvt.Ltd, 2000
- Velasquez – Business Ethics: Concepts and Cases Prentice Hall, 6th Ed.
- Reed Darryl: Corporate Governance, Economic Reforms & Development (Oxford).
- Mathur U. C. Corporate Governance & Business Ethics. Mc Millan, 2011
- Tripathi, A.N. Human Values, New Age International, 2015

COURSE CODE - DCM7205	INDIRECT TAXES: GST
------------------------------	----------------------------

Learning Objectives:

To enable learners to:

- understand basic concept of Goods and Service Tax and indirect taxes.
- understand the structure of GST, levy and collection of tax and tax credit.
- understand the provisions regarding registration, exemption, supply and filing of returns under the Act.
- understand provisions related to Custom Act in India.

Unit I: Concept of Indirect: Objective, Concept & Features of Indirect taxes. Principle of Indirect Taxes.

Unit II: Goods & Service Tax Laws in India: An Introduction, Features, objectives and basic scheme of GST, Meaning – Salient features of GST – Subsuming of taxes, Constitutional Validity, Definitions.

Unit III: Benefits of implementing GST, Structure of GST (Dual Model) GST Council: – Central GST – State / Union Territory GST – Integrated GST. GST Council: Structures Power and Functions. Provisions for amendments.

Unit IV: Scope of Supply under GST and Levy and Collection: Scope of Supply, Activities treated as Supply of Goods and Services, Non-Taxable Supply, Taxable Event, Levy and Collection of CGST Procedure relating to Levy: (CGST & SGST), Taxability of Composite Supply and Mixed Supply

Unit V: Composition Levy and Exemptions from GST and Rates of GST: Provisions related to composition scheme, Procedural requirements for opting for composition Scheme, Forms and returns under composition Levy. Power to Grant exemptions, Type of Exemptions, Different Rates of GST

Unit VI: Time and Place of Supply of Goods and Services

Time of Supply of goods in case of forward Charge, Time of Supply of goods in case of Reverse Charge, Time limit of issuance of Invoice in case of supply of goods, Time of supply of Services in case of forward charges, Time of supply of Services in case of Reverse charges, Place of supply of goods , Place of supply of services.

Unit VII: Registration, Returns, Assessment and Audit, Tax Invoice, Accounts and Records: Procedure for registration, Persons liable for registration, Persons not liable for registration, Compulsory registration. Type of Return, Type of assessments and Procedure, issuance of Invoice, Maintenance of account and records.

Unit VIII: Value of Supply

Unit IX: Job Work, Import and Export Under GST, Input Tax Credit

Unit X: Custom Law: Concepts of Custom Law, Important Terms and Definitions, Role of customs duty in international trade. Imported Good, Exported Good, Importation and Exportation, basic duty, auxiliary, additional or countervailing; Basics of levy advalorem Duty; Exporter; Importer Foreign going vessel; Aircraft goods; Import; Import Manifest; Importer; Prohibited goods; Shipping bill; Store; Bill of lading; Export manifest; Letter of credit. Tariff Value of Goods, Transaction Value of Goods

Unit XI: Levy and Exemptions from Customs Duty and Kind of custom Duty: Levy and Exemptions, Classification of Imported and Export Goods, Prohibition of export and import of goods, and provisions regarding notified and specified goods, Kind of Custom Duty- Basic Customs Duty (BCD) Countervailing Duty (CVD) Additional Customs Duty or Special CVD Protective Duty, Anti-dumping Duty

Unit XII: Valuation under the Customs Act, 1962

Unit XIII: Procedure for Importation, Exportation and Transportation of Goods: Import of goods – Free import and restricted import; Type of import – import of cargo, import of personal baggage, import of stores, Rules of Transshipment and Transit of Goods.

Unit XIV: Warehousing Provisions

Unit XV: Duty Drawback, Appeals and Revisions, Payment of Tax, Demands, Refund & Recoveries

Suggested Readings:

- The Integrated Goods and Services Tax Act, 2017
- The Union Territory Goods and Services Tax Act, 2017
- The Goods and Services Tax (Compensation to States) Act, 2017
- The Constitution (One hundred and First Amendment) Act, 2016
- Gupta, S.S. , GST- How to meet your obligations, Taxmann Publications, 2017
- Government of India. Vastu and Sevakar Vidhan.

COURSE CODE DCM7206	PROJECT REPORT
----------------------------	-----------------------

Project report writing trains a student to communicate information in an effective and convincing way, thus, contributing to the organizational planning and decision making. The Project Report would commence at the beginning of the IV semester. To carry out the study students can associate themselves with any business organization or can do the study independently. The student would choose a topic of his/her choice, conduct investigative research into the nature, reasons, causes, effect of the problem on different aspects of business and carry out a detailed research based on the current literature and collected data and compile a comprehensive report on the topic. The essential aspect

shall be to analyze the existing knowledge and data to present new findings or propose a new model.

Template of topics for Project report:

1. A Study on Commodity Trading & Investor Awareness
2. A Study on Commodity Trading with Special Reference to Gold & Silver A Study on Comparative Analysis of Stock Broking Firms
3. A Study on Capital Budgeting
4. A Study on Corporate Governance
5. A Study on Currency Derivatives/Forex Market
6. A Study on Derivatives: Overview / Futures / Options A Study on Dividend Policies
7. A Study on Equity Analysis: Automobile Sector A Study on Imports – Exports
8. A Study on Insurance as an Investment Strategy
9. A Study on Comparative Analysis of Unit Linked Insurance Plans A study of consumer perception for online buying.
10. A study on Employee retention.

5.3 Duration of the programme

Programme	Level	Duration	Maximum duration for completion	Credits
M.Com	Master's Degree	2 years	(2+ 2) years (As per UGC Notification on Specification of Degree, 2014)	100

5.4 Faculty and support staff requirement

Academic Staff	Number available to meet the required delivery norms
Programme Coordinator	1 member
Course Coordinator	1 member
Course Mentor	1 member per batch of 250 students

5.5 Instructional delivery mechanisms

The Directorate of Online Education of MUJ comprises of faculty members and staff who are well versed in Distance Education and Online delivery.

An Academic calendar depicting dates for all major events during each semester will be prepared by faculty members and shared with students through LMS, at the beginning of each academic session.

Apart from providing content in the form of Self Learning Material, enough e-learning resources in the form of Audio and Video content will be provided to students. Regular engagement of students will be ensured through the following means:

- Conduct of Webinars/live lectures/online lectures/Virtual Class
- By encouraging them to participate in mandatory Discussion Forums to stimulate their thinking, and to be able to fearlessly express their views in forums. These discussion forums will be moderated by faculty to provide equal opportunity for everyone to participate, as well as to ensure maintenance of decorum of the forum.
- Through periodic formative assessments

Regular evaluation of content learnt will be provided for, through Self-Assessment Questions within the SLM, as well as quizzes on the LMS. The quizzes can be taken any number of times, so that they reach a stage of being able to answer questions without errors, which is a reflection of their understanding of the concept. .

Effort will be made to provide case studies to enhance their analytical ability and make right decisions.

Link to National Portals (SWAYAM/NPTEL) will be provided, as also link to University's digital library portal.

All links to additional reading will be provided in the LMS. Interested students can study beyond the confines of the syllabus.

5.6 Identification of media—print, audio or video, online, computer aided

LMS provides for all audio video content (e-learning material, e-pubs, faculty-led video sessions, virtual classrooms and discussion boards), dashboard of their progress in learning, comparison with their peers in terms of learning, regular notifications regarding upcoming Webinars/virtual classes, Assignments, Discussion Forum participations and Examinations. It also provides an opportunity for raising queries if any, and seek answers to the same, by chat bot or course mentors.

5.7 Student Support Services

The Student Support services will be facilitated by the Directorate of Online Education, Manipal University Jaipur, Rajasthan which includes the pre-admission student support services like counselling about the programme including curriculum design, mode of delivery, fee structure and evaluation methods. Post-admission student support services include guiding students towards accessing e-identity card, LMS portal, Academic calendar and academic delivery.

Examinations support staff shall answer queries pertaining to conduct of end-semester examinations, evaluation and issue of certificates.

6. Procedure for Admission, Curriculum Transaction and Evaluation

The purpose of Online education by Manipal University, Jaipur is to provide flexible learning opportunities to students to attain qualification, wherever learners are not able to attend the regular classroom teaching. Academic programmes offered for such candidates under Online Learning mode will be conducted by Directorate of Online Education-Manipal University, Jaipur with support of the various University schools. The programmes/courses may be termed Online mode for award of Degree. Eligibility criteria, programme/course structure, curriculum, evaluation criteria and duration of programme shall be approved by Board of Studies and Academic Council which are based on UGC guidelines.

Candidates seeking admissions in any programme offered by Directorate of Online Education-Manipal University, Jaipur shall fill up online application form available on DOE-MUJ website. Before applying, candidates must check eligibility criteria for programme that they are interested in. Details about Eligibility criteria, programme structure, curriculum, duration, and fee structure are available on the website.

6.1. Procedure for Admission

6.1.1 Minimum Eligibility Criteria for admission

- Candidate must have a 10 + 2 + 3 years bachelor degree or equivalent qualification as recognized by Association of Indian Universities (AIU) or other competent body in any discipline from a recognized University/Institution with a minimum of 50% (45% for Reserved category) marks in aggregate

Important Instructions:

- All admissions shall be provisional until and unless candidates meet the eligibility criteria.
- Admission will stand cancelled if a candidate does not meet eligibility criteria, or there is failure to pay programme/course fees.
- Admission will stand cancelled, if candidate does not submit proof of eligibility within stipulated time given by Directorate of Online Education-Manipal University, Jaipur.
- Directorate of Online Education-Manipal University, Jaipur has the right to make necessary changes from time to time as deemed fit in Eligibility criteria,

programme/course structure, curriculum, duration, fee structure and programme announcement dates. All changes will be notified on website.

- Candidates should carefully read all instructions given in Programme prospectus before start of application form.

6.1.2. Fee Structure and Financial assistance policy

M.COM programme fee for foreign is USD 1892/- (One Thousand Eight Hundred Ninety Two only). For non-resident Indians, the fee is USD 1620/- (One Thousand Six Hundred Twenty only).

A scholarship of upto 25% on tuition fees will be provided to Divyang students and students from Public Sector Undertaking / Defence background.

6.2. Curriculum Transactions

6.2.1. Programme Delivery

Manipal University, Jaipur has state-of-the-art mechanism for online mode of Academic delivery to ensure quality education. Faculty members at MUJ offer expert guidance and support for holistic development of the students. Faculty members are not mere facilitators of knowledge but they also mentor students to make learning more engaging and maintain high retention level. The programme will be delivered with an aim to provide expertise and ensure that students excel in their domains. The features of programme delivery are:

- Online Mode of Academic Delivery
- Periodic review of Curriculum and Study material
- Live Interactive lectures from faculty / Course coordinators
- Continuous Academic and Technical support
- Guidance from Course Co-ordinators
- Learning and delivery support from Course Mentors

6.2.2. Norms for Delivery of Courses in Online Mode

S. No.	Credit value	No. of Weeks	No. of Interactive Sessions	Hours of Study Material	Self-Study	Total Hours
--------	--------------	--------------	-----------------------------	-------------------------	------------	-------------

	of the course		Synchronous Online Counselling/ Webinars/ Interactive Live Lectures (1 hour per week)	Discussion Forum/asynchronous Mentoring (2 hours per week)	e-Tutorial in hours	e-Content hours	hours including Assessment etc.	of Study (based on 30 hours per credit)
1.	2 Credits	6 weeks	6 hours	12 hours	10	10	22	60
2.	4 Credits	12 weeks	12 hours	24 hours	20	20	44	120

6.2.3. Learning Management System to support Online mode of Course delivery

LMS Platform has been built to help learners reach their potential in their chosen programme. It is a secure, reliable learning experience tool that works consistently on Web and Mobile devices. Its simple interface makes it easy for instructors to design courses, create content and grade assignments. It provides a great mobile experience due to the responsive design which is paired with purpose-built native apps. It provides seamless accessibility to ensure all tools are standards-compliant and easy for students to navigate using assistive technologies. It provides 24 X 7 learning experience to facilitate learning as per the pace chosen by learners. Digital portfolio functionality allows students to document and share their learning journey as it happens, on both web and mobile platforms.

6.2.4. Course Design

The Course content is designed as per the SWAYAM guidelines using 4-quadrant approach as detailed below to facilitate seamless delivery and learning experience

- (a) Quadrant-I i.e. e-Tutorial, that contains – Faculty led Video and Audio Contents, Simulations, video demonstrations, Virtual Labs
- (b) Quadrant-II i.e. e-Content that contains - Portable Document Format or e-Books or Illustration, video demonstrations, documents as required.
- (c) Quadrant-III i.e. Discussion forums to raise and clarify doubts on real time basis by the Course Coordinator and his team.
- (d) Quadrant-IV i.e. Self-Assessment, that contains MCQs, Problems, Quizzes, Assignments with solutions and Discussion forum topics.

6.2.5. Academic Calendar

SI No.	Event	Batch	Last Date (Tentative)
1	Commencement of semester	January	1 st January
		July	1 st July
2	Enrol student to Learning Management system	January	Within 2 working days of fee confirmation
		July	
3	Assignment Submission	January	March end and April end
		July	September end and October end
4	Submission of Synopsis (Applicable during Pre final semester)	January	30 th April
		July	30 th October
5	Project Report Submission (Applicable during Final semester)	January	30 th April
		July	30 th October
6	Webinars / Interactive Live Lectures and Discussion Forum for query resolution	January	Mar to May
		July	September to November
7	Admit Card Generation	January	3 rd week of May
		July	3 rd week of Nov
8	Term End Examination	January	2 nd week of June (TEE June)
		July	2 nd Week of December (TEE December)
9	Result Declaration of End Term Examination	January	Last week of August
		July	Last week of February

6.3. Evaluation

The students' learning in a course would be evaluated based on Internal assignments, students' response sheets, and semester end examinations. University adopts rigorous process in development of question papers, question banks, assignments and their moderation, conduct of examinations, evaluation of answer scripts by qualified teachers, and result declaration. The Directorate shall frame the question papers so as to ensure that no part of the syllabus is left out of study by a learner.

The evaluation shall include two types of assessments-continuous or formative assessment in the form of assignments, and summative assessment in the form of end semester examination or term end examination which will be held with technology supported remote proctored examination tool.

However, we shall be considering the guidelines issued by the Regulatory bodies from time-to-time about conduct of examinations.

The examinations shall be conducted to assess the knowledge acquired during the study. There shall be two systems of examinations viz., internal and external examinations. In the case of theory courses, the internal evaluation shall be conducted as Continuous Internal Assessment via Student assignments preparation, quizzes. The internal assessment shall comprise of maximum of 30 marks for each course. The end semester examination shall be of three hours duration for each course at the end of each semester.

6.3.1. Question Paper Pattern

Time: 3 Hours

Max. Marks: 70

Part A - (Multiple Choice Questions) - 10 x 2 Marks = 20 Marks

Part B - (Short Answers) - Answer any 4 (out of 6) 4 x 5 Marks = 20 Marks

Part C – (Long Answers) – Any 3 (out of 4) x 10 Marks = 30 Marks

6.3.2. Distribution of Marks in Continuous Internal Assessments

The following procedure shall be followed for awarding internal marks for theory courses. Student must submit two assignments each carrying 30 marks and average of both will be considered as internal assessment marks.

6.3.3. Passing Minimum

The students are considered as passed in a course if they score 40% marks in the Continuous Evaluation (IA) and Term-End Examinations (TEE) individually. If a student fails in any one component (failure to get 40% marks either in IA or TEE), then he/she will be required to re-appear for that component only (IA or TEE as the case may be).

6.3.4. Marks and Grades

Based on the total marks obtained for each course in Internal Assessment and Term End examinations, student will be awarded grade for that course. The following table gives the marks, grade points, letter, grades and classification to indicate the performance of the candidate.

Range Marks	of	Grade Points	Letter Grade	Description
≥90 to ≤100		10	A+	Outstanding
≥80 to <90		9	A	Excellent
≥75 to <80		8	B+	Distinction
≥70 to <75		7	B	Very Good
≥60 to <70		6	C+	Good
≥50 to <60		5	C	Average
≥40 to <50		4	D+	Below Average
<40		0	F	Re-appear
ABSENT		0	AAA	ABSENT

For a semester:

$$\text{Grade Point Average [GPA]} = \sum_i C_i G_i / \sum_i C_i$$

Grade Point Average =

$$\frac{\text{Sum of the multiplication of grade points by the credits of the courses}}{\text{Sum of the credits of the courses in a semester}}$$

C_i = Credits earned for the course i in any semester

G_i = Grade Point obtained for course i in any semester.

n refers to the semester in which such courses were credited

For the entire programme:

$$\text{Cumulative Grade Point Average [CGPA]} = \sum_n \sum_i C_{ni} G_{ni} / \sum_n \sum_i C_{ni}$$

$$\text{CGPA} = \frac{\text{Sum of the multiplication of grade points by the credits of the entire programme}}{\text{Sum of the credits of the courses for the entire programme}}$$

7. Requirement of the Laboratory Support and Library Resources

7.1. Laboratory Support

No lab based courses are offered in this program.

7.2. Library Resources

Directorate of Online Education, Manipal University, Jaipur, Rajasthan has excellent Library facility with adequate number of copies of books in relevant titles for M. COM programme. The Central Library of Manipal University, Jaipur is also having good source of reference books. The books available at both the libraries are only for reference purpose and lending services. In addition, reference books as prescribed will be procured. The Digital library access will also be made available to students who are enrolled into online mode of education. In addition, the university membership on Swayam/ NPTEL/ Knimbus will also be made available to students. Complete e-Learning resources to course would be made available on Learning Management System for learning along with e-tutorial lectures. Further, expert lectures/workshops/webinars by industry experts would also be conducted for the students.

8. Cost Estimate of the Programme and the Provisions

The cost estimate of the Programme and provisions for the fund to meet out the expenditure to be incurred in connection with M. COM. Programme as follows:

Sl. No.	Expenditure Heads	Approx. Amount
1	Programme Development (Single Time Investment)	82,00,000 INR
2	Programme Delivery (Per Year)	9,00,000 INR
3	Programme Maintenance (Per Year)	42,00,000 INR

9. Quality assurance mechanism and expected programme outcomes

The quality of the programme depends on scientific construction of the curriculum, strong-enough syllabus, sincere efforts leading to skilful execution of the course of the study. The ultimate achievement of MCA programme of study may reflect the gaining of knowledge and skill in management area. Gaining of knowledge and skills in IT may help the students to get new job opportunities, upgrading their position not only in employment, but also in the society,

The benchmark qualities of the programme may be reviewed based on the performance of students in their end semester examinations. Also, the feedback from the alumni, students, parents and employers will be received and analysed for further improvement of the quality of the programme.

Manipal University, Jaipur has constituted Centre for Internal Quality Assurance (CIQA), which will assist Director, Directorate of Online Education to conduct periodic review and assessments

and assist the Directorate to implement necessary quality measures and effectiveness in programme delivery. CIQA is constantly involved in reviewing all materials prepared by DOE, including syllabus, SLMs and e-learning content. CIQA will be involved in conducting studies to measure effectiveness of methods adopted for learning. As we proceed further, CIQA will involve in benchmarking quality of academic delivery, and perform various analyses, and guide all stakeholders towards upgrading quality constantly.

Centre for Internal Quality Assurance Committee (CIQAC) chaired by the Vice Chancellor consisting of internal and external experts oversees the functioning of Centre for Internal Quality Assurance and approve the reports generated by Centre for Internal Quality Assurance on the effectiveness of quality assurance systems and processes.

In addition to CIQA, as per the guidelines of National Assessment and Accreditation Council (NAAC), Manipal University, Jaipur has constituted Internal Quality Assurance Cell (IQAC), in which academicians, industry representatives and other stakeholders are nominated as members. The IQAC is a part of the institution's system and work towards realisation of the goals of quality enhancement and sustenance, as quality enhancement is a continuous process. The prime task of the IQAC is to develop a system for conscious, consistent, and catalytic improvement in the overall performance of institutions. The work of the IQAC is the first step towards internalization and institutionalization of quality enhancement initiatives.. IQAC's elementary motive is to promote measures for institutional functioning towards quality enhancement through internalization of quality culture and institutionalization of best practices.

The guidelines on quality monitoring mechanism prescribed by the UGC have been adopted by the Centre for Internal Quality Assurance for conducting institutional quality audits, to promote quality assurance and enhance as well as spread best-in-class practices of quality assurance. University has setup an effective system for collecting feedback from the stakeholders regularly to improve its programmes. The University will conduct self-assessments regularly and use the results to improve its systems, processes etc. and finally quality of programmes.