



LEARN LEAD SERVE

SRI SRI UNIVERSITY

**COURSE STRUCTURE
& SYLLABUS**

**1ST & 2ND SEMESTER
M.COM : 2019-21 BATCH**

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Course Structure of M.COM

SEMESTER - I				
Paper Code	Subject Name	Category	Credit	Remarks
MCC 101	Organizational Management	Core	4	CIMA Syllabus
MCC 102	Advanced Management Accounting	Core	4	CIMA Syllabus
MCC 103	Fundamentals of Business Economics	Core	4	CIMA Syllabus
MCC 104	Financial Management	Core	4	
MCC 105	Advanced Excel	Core	4	
MCC 106	Direct Taxation	Core	4	
	Total		24	

SEMESTER - II				
Paper Code	Subject Name	Category	Credit	Remarks
MCC 201	Decision Science for Manager	Core	4	
MCC 202	Marketing Management	Core	4	
MCC 203	Advanced Financial Reporting	Core	4	CIMA Syllabus
MCC 204	Banking & Insurance	Core	4	
MCC 205	Managing Performance	Core	4	CIMA Syllabus
MCC 206	Legal Aspect of Business	Core	4	
	Total		24	

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Semester-1

ORGANIZATIONAL MANAGEMENT

Paper Code: MCC 101

Course Objectives:

- Elucidating the dynamics of entry, diagnosis, planning, intervention, and sustainability that occur during organization change efforts.
- Embracing real-time learning about self, team and organizational life for transformational change. Leading and managing continuous change in organizations

Learning Outcome:

- Apply tools & techniques of operations management.
- Demonstrate the purpose of marketing function & its relationships with other parts of the organization.
- Apply tools & techniques to formulate the organization's marketing strategies, including the collection, analysis & application of Big Data.
- Demonstrate the purpose of the HR function & its relationships with other parts of the organization.

Module I : Introduction to organisation and structure:

Ownership: private sector, public sector, Motive: for-profit, non-profit., Mission and vision: shared values and beliefs, creating value for stakeholders: control and coordination of resources to achieve goals and outcomes, efficient production of goods and services, facilitating innovation

Organizational configuration (Mintzberg): technical core, technical support, administrative support, top and middle management; Organizational configuration, contextual dimensions, the effect of: technology, environment, culture; Structural dimensions, influence of: size, formalization, specialization, organisation type e.g. sole-trader, partnership, company, multinational; Structural organisation: functional, divisional, matrix, geographical; Closed and open systems. Vertical and horizontal structures, Outsourcing; Corporate governance, including expectations of stakeholders and the role of government., Creating an ethical organisation, Principles of corporate social responsibility (CSR), Developing business-government relations.

Module II : Managing the finance function:

Stewardship and control of physical and financial resources within the organisation, Interpreting and reporting the financial position of the organisation for external stakeholders and internal management, Collating and providing information to enable efficient asset management and cost effective operation of the organisation, Comparing the current position with forecast/budget expectations and indicating where and how differences have occurred. Providing this in a timely and accurate manner, Assisting and interacting with other functions in providing solutions to variances, Financial accounting – ensuring accurate asset values, efficient working capital management, statutory reporting Management accounting – operational reporting (profit and loss) cost control, variance analysis Treasury management – sourcing finance, currency management, effective taxation administration Company secretarial Internal audit – ensuring compliance, fraud detection and avoidance Potential conflicts: interdependence/independence, short-term/long-term, capital/revenue fundamental to the role of the finance function (accounting operations, analysis, planning, decision contemporary transformation of the finance function

Module III: Managing Technology and Information:

demonstrate the value of information systems in organizations, demonstrate ways of organizing and managing information systems in the context of the wider organisation, explain the technical components and options for information technology system design, the role of emerging technologies e.g. Big Data, digitization and their uses.

Module IV: Operations Management, Marketing& Managing Human Resources:

Demonstrate the contribution of operations management to, the efficient production and delivery of fit-for-purpose goods and services, demonstrate how supply chains can be established and managed, apply the tools and concepts of operations management to deliver sustainable performance, explain how relationships within the supply chain can be managed.

Apply the marketing concept and principles in a range of organizational contexts, apply the elements of the marketing mix. Explain the contribution of HR to the sustainable delivery of the organization's strategies, apply the elements of the HR cycle, demonstrate the HR activities associated with developing employees, demonstrate the role of the line manager in the implementation of HR practices.

Suggested Readings:

1. MGMT: A South-Asian Perspective with Course Mate, Williams/ Tripathy, Cengage Publishing 1st Edition.
2. Modern Business Organisation Management, Sherlekar, HPH, 2017
3. An Experiential Approach to Organization Development, 8e, Brown / Harvey, Pearson publishing, 8th edition



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ADVANCED MANAGEMENT ACCOUNTING

Paper Code: MCC 102

Course Objective:

- Understand the idea that management accounting exists within any firm primarily to facilitate the development and implementation of business strategy
- Understand how to integrate conventional and contemporary management accounting techniques into a strategic management accounting framework.

Learning Outcome:

- Evaluate techniques for analyzing & managing costs for competitive advantage, and decision making in responsibility centers.
- Discuss issues arising from the use of performance measures & budgets for control
- Evaluate issues arising from the division of the organization into responsibility centers.
- Evaluate information to support project appraisal and management's responsibilities with regard to risk

Module I: Cost Planning And Analysis For Competitive Advantage:

Evaluation of the techniques for analysing and managing costs for competitive advantage. (a) evaluate activity-based management. Activity-based costing to derive 'long-run' costs appropriate for use in decision making. (b) evaluate total quality management (TQM) techniques (c) discuss techniques for enhancing long-term profits (d) apply learning curves to estimate time and cost for activities, products and services.

Module II: Control and Performance Management of Responsibility Centres:

Decision making in responsibility centres. (a) discuss the information needed for decision making in different organisational structures (b) prepare reports to inform decisions. Discussion on issues arising from the use of performance measures and budgets for control. (a) prepare performance reports for the evaluation of projected and actual performance (b) discuss traditional and non-traditional approaches to performance measurement (c) discuss the criticisms and behavioural aspects of budgeting irresponsibility centres. Evaluation of issues arising from the division of the organisation into responsibility centres. (a) discuss the likely behavioural consequences of performance measurement within an organisation (b) discuss transfer pricing systems (c) evaluate the effects of transfer prices.

Module III: Long -Term Decision Making.

Evaluation of information to support project appraisal:

(a) analyse information for use in long-term decision making (including consideration of tax, inflation and other factors) (b) evaluate investment appraisal techniques and explain their results. Discuss pricing strategies and their consequences in relation to investment decision.

Module IV: Management Control and Risk:

Analysis of information to assess its impact on long-term decisions. (a) apply sensitivity analysis (b) analyse risk and uncertainty. Management's responsibilities with regard to risk. (a) discuss risk management (b) discuss the risks associated with the collection and use of information.

Suggested Readings:

1. Management Accounting, Shankaranarayan/ Ramanath, Cengage Publishing, 1st Edition
2. Accounting Text and Cases, Robert N Anthony, David F Hawkins, Kenneth A Merchant, Mc Graw Hill education, Thirteenth edition
3. Accounting, Carl S Warren, James M Reeve, Jonathan E Duchac, Cengage publication, Twenty seventh edition
4. Advanced Management Accounting, Madegowda, HPH, 2012

5. Advanced Management Accounting 3e, Kaplan / Atkinson, Pearson publishing, 3rd edition.

FUNDAMENTALS OF BUSINESS ECONOMICS

CODE: MCC 103

Course Objectives:

- To study the impact of competition, behavior of financial markets and government's economic policy on an organization.
- To provide the students with the understanding of the areas of economic activity relevant to an organization's decisions and within this context, the numerical techniques to support such decisions.

Learning outcome:

- The students will be equipped to deal with the information available to assist management in evaluating and forecasting the behavior of consumers, markets and the economy in general.
- The students will be able to apply various techniques to convert business data into valuable information to be communicated to the stakeholders.
- The students will be able to demonstrate the uses of Big Data & analytics for understanding the business context.
- The students will be explaining the function of the main financial markets & institutions in facilitating commerce & development.

Module-I: Macroeconomic and institutional context of Business:

Explain determination of macroeconomic phenomena, including equilibrium national income, growth in national income, price inflation, unemployment, and trade deficits and surpluses; Describe the impacts on business of potential policy responses of government, to each stage of the trade cycle; Calculate indices for price inflation and national income growth using either base or current weights and use indices to deflate a series; Explain the concept of the balance of payments and its implications for government policy; Explain the stages of the trade cycle and the consequences of each stage for the policy choices of government; Explain the main principles of public finance (i.e. deficit financing, forms of taxation) and macroeconomic policy; Identify the main elements of national policy with respect to trade; Explain the impacts of exchange rate policies on business; Explain the concept of globalisation and the consequences for businesses and national economies; Explain the role of major institutions promoting global trade and development; Identify the impacts of economic and institutional factors using the PESTEL framework.

Module-II: - Microeconomic and institutional context of Business:

Distinguish between the goals of profit seeking organisations, not-forprofit organisations and governmental organizations; Explain shareholder wealth, the variables affecting shareholder wealth, and its application in management decision making; Distinguish between the potential objectives of management, shareholders, and other stakeholders and the effects of these on the behaviour of the firm; Identify the equilibrium price in product or factor markets; Calculate the price elasticity of demand and the price elasticity of supply; Explain the determinants of the price elasticities of demand and supply; Calculate the effects of price elasticity of demand on a firm's total revenue curve; Identify the influence of costs on the size and structure of the organization; Explain the sources of market failures and the policies available to deal with them.

Module-III: - Informational Context of Business:

Explain the difference between data and information and the characteristics of good information; Identify relevant data from graphs, charts and diagrams; Describe the principal business applications of big data and analytics; Demonstrate the relationship between data variables; Demonstrate trends and patterns using an appropriate technique; Prepare a trend equation using either graphical means or regression analysis; Identify the limitations of forecasting models.



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Module-IV: The Financial Context of Business:

Explain the role of various financial assets, markets and institutions in assisting organisations to manage their liquidity position and to provide an economic return to providers of liquidity; Explain the role of commercial banks in the process of credit creation and in determining the structure of interest rates and the roles of the 'central bank' in ensuring liquidity; Explain the role of the foreign exchange market in facilitating trade and in setting exchange rates; Calculate future values of an investment using both simple and compound interest; Calculate the present value of a future cash sum, an annuity and a perpetuity; Describe the impact of interest rate changes on market demand and the costs of finance; Calculate the impact of exchange rate changes on export and import prices and the value of the assets and liabilities of the business; Explain the role of hedging and derivative contracts in managing the impact of changes in interest and exchange rates.

Suggested Readings:

1. Managerial Economics, Panneerselvam/ Sivasankaran/ Senthilkumar, Cengage Publishing, 1st Edition
2. Economics Environment of Business, Mishra, Puri, HPH, 33rd revised Edition.
3. Essential Economics for Business, Sydsaeter, Pearson publishing, 5th edition, 2018



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FINANCIAL MANAGEMENT

CODE: MCC 104

Course Objectives:

- To provide an understanding of the essential elements of financial management and the financial environment in which the business firm operates
- To provide students with concept, technique and tools to study, analyze and improve their knowledge on financial management practices of an organization.

Learning Outcome:

- Demonstrate an understanding of the overall role and importance of the finance function.
- Perform analytical reviews of financial results, proposals, and plans
- Demonstrate knowledge of the value of money over time and its uses
- Demonstrate knowledge of a basic financial vocabulary

Module-I: Foundations of Finance:

Nature & Scope. Organization of Financial Functions. Emerging role of FMs in India and in Global context. Financial Goal. Agency problems Time value of money. Valuation of Securities. Introduction to risk and return relationship.

Case analysis and self-study assignments are compulsory

Module-II: Investment Decisions:

Investment Decisions. Capital Budgeting: Features, types and Techniques of capital budgeting decision. Cost of Capital. Risk analysis in capital budgeting

Case analysis and self-study assignments are compulsory

Module-III: Financing & Dividend Decision:

Operating Leverage, Financial Leverage & Combined leverage. Capital structure. Theory and Policy. Valuation and Financing. Designing capital structure. Dividend Theory. Dividend Policy.

Case analysis and self-study assignments are compulsory

Module-IV: Current Assets Management:

Working Capital Management – Nature, Planning. Working Capital Financing – Trade credit, Bank Credit, CP and CD. Management of cash & Marketable securities – Motives, objectives, factors determining cash needs, cash management, basic principles techniques / Processes, marketable securities. Receivable Management: Objectives, credit policies, credit norms, collection policies. Inventory Management: Objectives Techniques.

Case analysis and self-study assignments are compulsory

Suggested Readings:

1. Fundamentals of Financial Management, Brigham, Cengage, 12th Edition
2. Financial management, N. R. Parsuraman, Cengage publication, second edition.
3. Fundamentals of Financial Management, Van Horne, Pearson, 12th edition
4. Financial Management, G Sudarsan Reddy, HPH, 3rd revised edition

ADVANCED EXCEL

Paper Code: MCC 105

Course Objective:

- Students will learn to how to use advanced functions of Excel to improve productivity, enhance spreadsheets with templates, charts, graphics, and excel formulas and streamline their operational work.
- Students will also learn how to automate common tasks, apply advanced analysis techniques to more complex data sets.

Learning Outcome:

- Able to calculate with advanced excel functions & advance excel formulas.
- Create and modify charts & graphs. Collaborate with others using workbooks
- Audit worksheets.
- Work with multiple worksheets & workbooks

Module I :

Topic description: Excel Quick Overview- Basic Ideas about Spreadsheet and Its Uses for Managers. If-Then-Else, Logical Function, different set of results based on slabs, conditions, stages etc. Lookup functions.

Module II :

Topic description: Filters, Queries & Data Sorting- Drill down the data to r desired level based on multiple choices & conditions. Sort data based on your choice, Conditional Formatting. Pivot Tables, Pivot Chart, Dashboard

Module III :

Topic description: Financial Formula, decision based on finance, Investment Analysis, A Project Appraisal Problem, Optimal Machine Operation, Consumption Budgeting, Conference Budget Date and Time Functions, Attendance Records, A Preventive of Maintenance System, Employee Promotion Exercise

Module IV :

Text, Strings Functions, Mailing, Mail-Merge, Solver, Data Analytics: Logistic Regression, Descriptive Analysis, t-Test, ANOVA

Suggested Readings:

1. Succeeding in business with Microsoft Excel 2013, Debra Gross, Frank Akaiwa, Karleen Nordquist, Cengage publication, Third edition.
2. New Perspectives Microsoft® Office 365 & Excel 2016, Parsons/ Oja/ Carey/ Des Jardins, 1st Edition.
3. Managerial Decision Modeling with Spreadsheets, 3e, Balakrishnan / Render / Stair, Pearson publishing, 3rd edition.

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DIRECT TAXATION

Paper Code: MCC 106

Course Objectives:

- To Understand the basic principles underlying the Income Tax Act
- To analyze the assessment procedure and representation before appropriate authorities under the law

Learning Outcome:

- Able to explain different types of incomes and their taxability and expenses and their deductibility
- Able to state the use of various deductions to reduce the taxable income
- to compute the tax of individuals and corporates
- apply critical thinking and problem-solving skills related to taxation of individuals

Module I : Basis of Taxation

Basis of Taxation, Direct Taxes and Indirect Taxes, Sources and Authority of Taxes in India, Seventh Schedule of the Constitution. The source of income tax law: Basic Concepts, Rates of Income Tax for Assessment Year 2020-21, Definition, Heads of Income [Sec.14], Residential status and tax incentives

Module II : Income from salaries:

Introduction, Meaning of Salary, Allowances, Death-Cum-Retirement Benefits, Profits in lieu of salary [Section 17(3)], Deductions against Salary, Valuation & Taxability of Perquisites , Provident Funds , “Salary” under different circumstances – at a glance, Tax on Salary of Non-Resident Technicians [Section 10(5B)], Relief under section 89,

Module III : Income from house property:

Chargeability [Section 22], Deemed Owner [Section 27] , Applicability of Section 22 in certain situations, Principle of Mutuality Vis-a-Vis Section 22, Property Income is Exempt from Tax to Certain Persons, Computation of income from a let out House Property, Computation of income from Self-Occupied Property, Recovery of Unrealized Rent [Section 25AA], Receipt of Arrears of Rent [Section 25B], Municipal Tax, Deduction from Net Annual Value, Computation of Prior Period Interest

Module IV : Agricultural income, capital Gain and income from other source:

Agricultural Income and Tax Liability, Capital Gain: Charging Section: 45(1), Provision for computation of Capital Gains and Related Exemptions.

Income from Other Sources - Basis of charge [Sec. 56], Chargeable Income [Sec. 56(2)]

Suggested Readings:

1. Shinghania, Vinod and Singhania, Mucia, Students guide to Income tax, Taxmann Publishing, 60th Edition, 2019.
2. Ahuja, Girish & Gupta, Ravi; Simplified Approach to Corporate Tax Planning & Management (Bharat Law House), 2019
3. Hariharan, N, Income Tax Law and Practice, Tata McGraw Hill

Semester-II
DECISION SCIENCE FOR MANAGER
Paper Code: MCC 201

Course Objective:

- Understand why and when various statistical and mathematical methods are used.
- Provide students with necessary statistical and IT skills for data analysis. Learn critical reasoning, innovative approaches and creatively presenting solutions.

Learning Outcome:

- Understand data collection process and summarize data into meaningful information.
- Develop diagnostic and analytic skills through structuring a decision problem involving various alternatives and uncertainties in outcomes.
- Provide a basic kit of relevant statistical and IT tools which would be necessary for applying managerial analysis for solving decision problems under uncertainties.
- Execute appropriate statistical procedures and write sound interpretations for use in practical decision-making. Use of Microsoft Excel (spreadsheet) perform statistical analysis on data

Module I : Fundamental of statistics:

Descriptive Statistics: Tabular and Graphical Presentations: Summarizing Categorical Data, Summarizing Quantitative Data, Exploratory Data Analysis, Diagrams, Numerical Measures

Module II : Introduction to Probability:

Experiments, Counting Rules, and Assigning probabilities, Events and Their Probabilities, Some Basic Relationships of Probability, Conditional Probability, Bayes' Theorem, Discrete Probability Distributions: Random Variables, Discrete Probability Distributions, Expected Value and Variance, Binomial Probability Distribution, Poisson Probability Distribution, Hyper geometric Probability Distribution, Continuous Probability Distributions

Module III : Sampling and Sampling Distributions:

The Electronics Associates Sampling Problem, Sampling from a Finite Population, Sampling from an Infinite Population, Point Estimation, Introduction to Sampling Distributions, Interval Estimation, Determining the Sample Size, Population Proportion etc.

Module IV: Hypothesis Testing and Decision Analysis:

Hypothesis Tests, Type I and Type II Errors, Population Mean, Population Proportion, Hypothesis Testing and Decision Making, Calculating the Probability of Type II Errors, Determining the Sample Size for a Hypothesis Test & Goodness of Fit and Independence, Decision Analysis; Decision Making with Probabilities, Decision Analysis with Sample Information, Computing Branch Probabilities Using Bayes' Theorem

Suggested Readings:

1. Statistics for Business and Economics, Author: Anderson David, Sweeney Dennis, Williams Thomas, Cengage publishing, 12th Edition., 2018
2. Statistics for Management and Economics, Keller, Cengage Publishing, 10th Edition, 2018
3. Fundamental of statistics, S C Gupta, HPH, 7th Revised edition, 2018
4. Quantitative Techniques for Management, 1e, Levine, Pearson publishing, 11th edition.

MARKETING MANAGEMENT

Paper Code: MCC 202

Course Objective:

- To sensitize the students to the dynamic nature of Marketing Management
- To expose students to a systematic frame work of marketing & implementations and to highlight need for different marketing approaches for services, goods, and for household consumers, organizational buyers.

Learning Outcome:

- Establish a professional presence online incorporating the key disciplines of social media, search engine optimization, analytics, online navigation and user experience in order to drive traffic to an organization's website.
- Formulate a marketing plan including marketing objectives, marketing mix, strategies, budgetary considerations and evaluation criteria. Write a business plan for an entrepreneurial start-up venture.
- Develop pricing strategies that take into account perceived value, competitive pressures and corporate objectives.
- Develop strategies for the efficient distribution of products and services.

Module I : Definition & Functions of Marketing:

Scope of Marketing, Core concepts of marketing such as Need, Want, Demand, Customer Value, Exchange, Customer Satisfaction, Customer Delight, Customer Loyalty, Marketing v/s Market, Selling versus Marketing, Concept of Marketing Myopia. 80: 20 Principle, Introduction to the Concept of Marketing Mix, Bottom of the pyramid concept

Module II : Concept of Marketing Environment:

Macro and Micro, Need for analysing the Marketing Environment. Segmentation: Definition, Need for segmentation, Benefits of segmentation to marketers, Bases for market segmentation of consumer goods & industrial goods, Criteria for effective segmentation. Target Market: Concept of Target Market and criteria for selection of target market. Positioning: Concept of Differentiation & Positioning, Introduction to the concepts of Value Proposition & USP. Meaning & importance of consumer behaviour, Comparison between Organizational Buying behaviour and consumer buying behaviour, Buying roles, Five steps buyer decision process

Module III : Product:

Meaning of product, Goods & Services Continuum, Classification of consumer products and industrial products, Product Mix: Length, Width, Depth and Consistency. New Product Development: New Product Development Process: Idea Generation to commercialization. Product Life Cycle: Concept & Characteristics of Product Life Cycle. Relevance of PLC and Strategies across stages of the PLC. **Branding:** Introduction to Branding, Product Vs. Brand, Meaning of a brand, brand equity & brand elements. Packaging & Labeling: Meaning & role of Packaging & Labeling

Pricing Basics: Meaning, Importance and Factors Influencing pricing decisions. Setting the Price: Setting pricing objectives, determining demand, estimating costs, analyzing competitors' pricing, Selecting pricing method, Pricing approaches

Module IV : Place & Promotion:

The Role of Marketing Channels: Channel functions & flows, channel levels. Channel Design Decisions: Analyzing customers' desired service output levels, establishing objectives & constraints, Identifying & evaluating major channel alternatives, Channel conflicts and resolution (Overview only). Channel Options: Introduction to Wholesaling, Retailing, Franchising, Direct marketing, E-Commerce Marketing Practices

Promotion: The role of marketing communications in marketing effort. Communication Mix Elements: Introduction to Advertising, Sales Promotion, Personal Selling, Public Relations, Direct Marketing, Concept of Integrated Marketing Communications (IMC) Contemporary Topics: Viral Marketing, Guerrilla Marketing, Societal and social Marketing, Relationship Marketing, Green Marketing, Digital Marketing, Network Marketing (Concepts only)

Suggested Readings:

1. MKTG: A South-Asian Perspective with CourseMate, Lamb Hair Sharma, Mc Daniel Cengage Learning, 1st edition
2. Principles of Marketing, Kotler, Pearson publishing, 17th Edition.

3. Marketing Management, K, Karunakaran, Himalaya Publishing House.

ADVANCED FINANCIAL REPORTING

Paper Code: MCC 203

Course Objective:

- Discuss the need for & nature of disclosure of transactions between related parties
- it shows how to analyse financial statements to provide insights about the financial performance & position of the organization over time & in comparison with others

Learning Outcome:

- Produce consolidated primary financial statements, incorporating accounting transactions & adjustments, in accordance with relevant international accounting standards, in an ethical manner
- Determine the impact on the preparation of consolidated financial statements of certain complex group scenarios
- Produce the disclosures for earnings per share
- Evaluate the financial performance, financial position & financial adaptability of an incorporated entity
- Analyze the application of ratio analysis

Module I: Financing capital projects:

Types and sources of long-term finance for an incorporated entity. (a) discuss the characteristics of different types of long-term debt and equity finance (b) discuss the markets for and methods of raising long-term finance. Calculation of weighted average cost of capital (WACC) for an incorporated entity. (a) calculate the cost of equity for an incorporated entity using the dividend valuation model (c) calculate the weighted average cost of capital (WACC) for an incorporated entity.

Module II: Financial Reporting:

Consolidated primary financial statements, incorporating accounting transactions and adjustments, in accordance with relevant international accounting standards, in an ethical manner. (a) produce primary financial statements for a group of entities in accordance with relevant international accounting standards (b) discuss the need for and nature of disclosure of interests in other entities (c) discuss the provisions of relevant international accounting standards in respect of the recognition and measurement of revenue, leases, financial instruments, provisions, share-based payments and deferred taxation

Module III: Integrated reporting:

Describe the role of the International Integrated Reporting council, explain integrated thinking & International <IR> Framework. Measurement and disclosure issues: Financial capital, Manufactured capital, Intellectual capital, Human capital, Social and relational capital & Natural capital.

Module IV: Analysis of Financial Performance:

Financial performance, financial position and financial adaptability of an incorporated entity. (a) calculate ratios relevant for the assessment of an entity's profitability, financial performance, financial position and financial adaptability (b) evaluate the financial performance, financial position and financial adaptability of an entity based on the information contained in the financial statements provided. (c) advise on action that could be taken to improve an entity's financial performance and financial position. Discussion on the limitations of ratio analysis. (a) discuss the limitations of ratio analysis based on financial statements that can be caused by internal and external factors.

Suggested Readings:

1. Accounting, Warren/ Reeve/ Duchac, Cengage publishing, 27th edition.
2. Financial Accounting and Analysis, HPH, Athma, 2017

3. Warren Buffett and the Interpretation of Financial Statements: The Search for the Company with a Durable Competitive Advantage, Buffett, Mary. And Clark, David., Scribner, Network
4. Corporate Financial Reporting and Analysis, Asish K Bhattacharyya, PHI Learning



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BANKING AND INSURANCE

Paper Code: MCC 204

Course Objective:

- To equip students with a thorough understanding of need and importance of banking and insurance in the modern day life.
- To make students understand the basic legal provisions necessary for banks in India to operate.

Learning Outcome:

- Distinguish between banks, Building Societies and Credit Unions
- Identify sources of personal finance e.g. personal loans, overdraft, hire purchase, mortgage and credit card
- Identify sources of finance for a business or company e.g. short term, medium term and long-term sources
- To carry out financial analysis of banks and insurance companies
- to express their opinions about banking and insurance in written and oral form, based on the basic knowledge and skills they acquire

Module I: Overview of Banking:

Evolution of Banking, banking in India, Types of Banks, Roles of Banks (viz. Intermediation); Payment system, Financial services), Banking Services, Banking Products –Deposit and Loan products, payment products. Banking-A Business of Trust. E-Banking, RTGS and NEFT. Case analysis and self-study assignments are compulsory

Module II: Banking Regulations and policies:

Need and importance of Banking regulation in India, Banking Regulation Act,1949; KYC and AML guidelines, BASEL norms, SARFAESI ACT, Banking ombudsman scheme; policies with respect to priority sector and SMEs. Case analysis and self-study assignments are compulsory

Module III : Basics of Insurance:

Need and importance of business of insurance, Basic principles of business of insurance, Types of insurance: Life insurance, General insurance, Health and Medical insurance, Property related insurance, Liability insurance, Reinsurance. Principles governing marketing of insurance products; Insurance regulations and role of IRDA. Extension of insurance to Niche areas: Pension plans, Bancassurance, ULIPs, TPA. Case analysis and self-study assignments are compulsory

Module IV : Insurance Risk and Claims Management:

Risk and Uncertainty, Risks associated with business of insurance i.e .pure risk, financial risk, fundamental risk. Classification of pure risk, overlapping risks; Rules of Risk management, Risk management techniques, Risk management process, Underwriting. Claims settlement procedure for Life insurance, Motor insurance and Marine insurance. Case analysis and self-study assignments are compulsory

Suggested Readings:

1. Banking Theory, Law and Practice O P agarawal, HPH, 2017
2. Principles of Risk Management and Insurance, 13/e , Pearson, Rejda, 13th edition
3. Insurance and Risk Management, sahu & das – HPH, 2018

MANAGING PERFORMANCE

Paper Code: MCC 205

Course Objective:

- This subject emphasizes a holistic, integrated approach to managing organizations, from external & internal perspectives.
- It builds on the understanding of organizational structuring, and is centred on the concept of strategy & how organizational strategy can be implemented through people, projects, processes & relationships.

Learning Outcome:

- Analyze the relationship between different aspects of global business environment
- Analyze the effectiveness of organizational relationships
- Implement tools & techniques in managing organizational relationships
- Advise on important elements in the change process
- Confident enough to handle projects independently

Module I: Business models and value creation:

Concepts, Markets and competition: Definition of ecosystems, Participants and roles, Interactions and dynamics. Society and regulation: Rules and governance, Technology, Risks and opportunities. Concept of value and the business model, defining value, creating value, delivering value, Capturing and sharing value. Analyse digital business models and their related operating models.

Module II: Managing people performance:

Different leadership concepts, Types of leadership, Leadership in different contexts. Employee performance objective setting, Employee appraisals, Coaching and mentoring, Managing workplace environment. Context of managing relationships: Building and leading teams, Communications, Negotiations and Managing conflicts.

Module III: Managing projects:

Conceptual framework of Business model and project: Project objectives, Key stages of the project life cycle, Project control, Project management tools and techniques. Project risk management tools: PERT charts, Sources and types of project risks, Scenario planning, Managing project risks & Project management software. Project structure: Project structures and their impact on project performance. Roles of key project personnel: Role of project manager & Role of key member of project team. How to manage project stakeholders: Life cycle of project teams, managing key stakeholders of projects, Leading and motivating project team.

Module IV: Management Control & Risk.

Analysis of information to assess its impact on long-term decisions. (a) apply sensitivity analysis (b) analyse risk and uncertainty. Management's responsibilities with regard to risk: (a) discuss risk management (b) discuss the risks associated with the collection and use of information.

Suggested Readings:

1. Relationship Management and the Management of Projects, Smyth, Hedley, Routledge, 1st Edition.
2. Meng, X., & Boyd, P. (2017). The role of the project manager in relationship management. *International Journal of Project Management*, 35(5), 717-728.
3. CIMA Material

LEGAL ASPECTS OF BUSINESS

Paper Code: MCC 206

Course Objectives:

- To provide the students with practical legal knowledge of general business law issues.
- It aims at providing a rich fund of contemporary knowledge, time tested principles, basic concepts, emerging ideas, evolving theories, latest technique, ever changing procedures & practices in the field of Law

Learning Outcome:

- Able to appreciate the importance of law and legal institutions in business
- Able to have a basic understanding of the laws relating to contract, consumer protection, competition, companies and dispute resolution
- Apply basic legal knowledge to business transactions
- Communicate effectively using standard business and legal terminology

Module I : Law of Contract:

Contract Act: Indian Contract Act, 1872, Agreement, Contract, Essentials of Contract (Offer & Acceptance, Consideration, Capacity of Parties, Free Consent, and Legality of Object), Performance and Discharge of Contract, Remedies for breach of contract, Quasi-Contract and Contingent Contract.

Module II: Special Contract:

Contract of Agency: Mode of creating & revocation of Agency, Rights and Duties of Agents and Principals. Contract of Bailment (Rights and duties of Bailer and Bailee). Contract of Sales of Goods: Sale and agreement to sell, Condition and Warranty, Transfer of properties, Finder of Goods, Performance of Contract of sale, Un-paid seller and his rights.

Module III: Economic Laws:

Consumer Protection Act, 1986: Consumers, Rights of Consumers, Redressal Machinery under the Act, Procedure of Complaint, Relief available to the consumers, Procedure of filing appeal, Powers of Redressal agencies

Module IV: Company Laws:

Indian Companies Act 1956, Salient features and Classes of Company. Lifting of corporate veil, Procedure of Incorporation and Certificate of commencement of business, Memorandum and Articles of Association, Doctrine of ultra vires and Indoor Management, Management of Company: Qualification, Appointment, Legal position, Company Meetings, Resolutions, Winding-up of Companies and their modes.

Suggested Readings:

1. Business Law, N.D Kapoor, Sultan Chand & Sons, 2018
2. Legal aspect of business, kumar, Cengage publishing, 4th edition.

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Note: I. MCC 205 syllabus changed from Project & relationship Management to Managing Performance. This change happened due to change in syllabus of CIMA on November'2019. We have incorporated 5 subjects from the syllabus of CIMA without any modification. This may be approved in next Board of studies and the same passed in Academic council meeting.

11. MCC 203 Advanced Financial Reporting Module III is changed as per CIMA new syllabus.



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