

Ballari V.V. Sangha's

VIJAYANAGARA COLLEGE, HOSAPETE

DEPARTMENT OF PG STUDIES IN COMMERCE.

Program outcome, Course outcome and Program-specific outcome for the academic year 2021-22

Program Outcome

1. To provide a systematic and methodological pavement for the candidates who are interested in commerce sector.
2. To enhance skill of applying alternative financial decisions respect to objectives of an entity.
3. Compose and develop the research methodology, the analytical tools used and develop entrepreneurial skill with managerial capabilities.
4. Assist in enhancing further studies in specific professional functions, higher studies and research or for doctorate program.
5. Acquaint and specialize the practical applicability of the accounting, costing tax and other concepts, tools and techniques important for managerial decisions.
6. Foster learning by providing in-depth and advanced knowledge in the areas of Finance, Accountancy and taxation for industry readiness.
7. Application of Information technology and digital tools in the domain of commerce as per technical skills required by the corporate.
8. Motivate, impart and develop attitude, skill sets, competencies and gain confidence to incubate start-ups and thrive towards their goals in the competitive entrepreneurial ecosystem.
9. Motivate, impart and develop attitude, skill sets, competencies and gain confidence to incubate start-ups and thrive towards their goals in the competitive entrepreneurial ecosystem.

10. Provide foundation for advanced studies through scientific research methodology by applying critical thinking and analytical reasoning.

Program Specific Outcome

- Students will be able to demonstrate progressive learning of recent trends and developments in fields Commerce and Management.
- Students will demonstrate progressive learning in the application of theory, principles, values, and techniques of management and accounting in society and in the corporate world.
- Students will learn relevant managerial and accounting career skills, applying both quantitative and qualitative knowledge to their future careers.
- Students will gain thorough subject skills within various disciplines of commerce, business, accounting, economics, finance, auditing and marketing systematically.
- Learners will be able to prove proficiency required to appear in competitive examinations like MBA, CA, CS, ICWA and other courses.
- Students will acquire the skills of effective communication, decision making, and problem solving that can be used at personal as well as professional level.

COURSE OUTCOME:

M. Com 1st semester

Organizational Behaviour

After completing this course, the students will be able to develop cognizance and ability to analyse the complexities associated with managing, guiding and controlling individual behaviour, group behaviour in the organization towards achieving organizational effectiveness.

From Module -1 students will understand meaning, nature and importance and contributing disciplines in the field of organizational behaviour.

From Module -2 students can analyse individual behaviour and theories of personality and meaning of perception and learning theories, meaning of attitude and meaning of values. From Module -3 students will understand about group behaviour and types of group and leadership theories and conflict resolutions.

From Module – 4 students will understand linkage between behaviour and management functions and decision-making process, theories of motivation, communication process and types and about emotional intelligence.

From Module -5 students will understand about organizational culture, organizational change and development and managerial implications.

HC 1.4: ADVANCED MARKETING MANAGEMENT

- **CO-1 Marketing Management:**

Develop an idea about meaning and types of market, marketing and its functions, marketing approaches, factors affecting marketing functions, and concept of marketing mix.

- **CO-2 Marketing Environment:**

Provide a fair knowledge about dimensions of marketing environment, controllable and uncontrollable factors, and trends in marketing environment.

- **CO-3 Consumer Behaviour and Market Segmentation:**

Enhance the students about Consumer behaviour, factors influencing on Consumer Buying Behaviour; STP Analysis - Market Segmentation and Target Market and Market Positioning.

- **CO-4 Strategic Marketing Management:**

Gain knowledge about process of strategic marketing management, product strategies, pricing strategies, promotional strategies and distribution strategies.

CO-5 Recent Trends in Marketing:

Provide students with an in-depth knowledge about E-marketing, M-marketing, Social Media Marketing, Event Marketing, Concept of CRM, PRM, SRM, Marketing Research.

SC 1.5 (A): ACCOUNTING STANDARDS AND CORPORATE REPORTING**CO-1 Accounting Standards (AS):**

Familiarize students about Accounting Standards, the need, role and benefits of Accounting Standards, an overview of National and International Accounting Standards setting bodies/institutions.

CO-2 Dimensions of Corporate Reporting:

Students will be able to understand the Objectives of Financial Reporting, General Purpose Financial Reporting, Types of Financial Statements, Benefits of financial reporting.

CO-3 Social Reporting:

Acquaint with the Areas for considering Social Reporting, Aims, Need and Benefits of Social Accounting, and Social Accounting Approaches.

CO-4 Interim Reporting:

Gain knowledge about objectives of interim reporting, auditing of interim reports, Disclosure in Interim Financial Reporting, Accounting Problems in Preparing Interim Financial Reports.

CO-5 Segment Reporting:

Learners understand the concept of Reportable Segments, Segment Accounting Policies and Disclosure, Segment Reporting in India.

MARKET STRUCTURE AND ANALYSIS

Module 1: Introduction: Nature, Scope and importance of the Managerial Economics
Business decision

and economic analysis, fundamental principles of M. E., role and responsibilities of managerial economist, Differences between economics, M. E., and other Disciplines.

Module 2: Demand Analysis: Demand determinants and distinctions, elasticity of demand and its uses.

Demand forecasting – methods and criteria of forecasting, supply analysis and elasticity of supply.

Module 3: Production Function, Production and Cost Analysis: Types and managerial uses of

production function, cost–output relationship in Short run and long run. Market structure and analysis, Meaning and Classification of the markets – Perfect Competition, Monopoly, Monopolistic Competition, and Oligopoly. Pricing and Output decision under each market. Price discrimination and Price leadership. Profit theories-nature and objectives of the firm, profit theories, profit maximization as an objective.

Module 4: Pricing Theory and Practices: Importance of pricing, methods and problems of pricing, pricing in life cycle of a product, pricing of established product, transfer pricing, multiple products pricing.

Module 5: Introduction to Macro-Economic Policies: Concepts, Objectives and tools of monetary policy, objectives and tools of fiscal policy. Business cycles- its impact.

FINANCIAL MANAGEMENT

Module 1: Financial Management: An overview-nature, significance, functions and scope of financial management, financial management and its relationship with other disciplines; significance of financial management in business; Objectives of financial management; Time value of money. Present value of an annuity, Future value of an annuity, inter-year compounding and discounting.

Module 2: Sources of Finance to Business-Instruments of long term finance, Cost of Capital - meaning and concept; cost of equity, cost of debt, weighted average cost of capital. Capital Structure – meaning and concept of capital structure; theories of capital structure-Net Income Approach, Net Operating Income Approach, Traditional Approach, Modigliani & Miller (MM) Approach; Taxation and Capital Structure- corporate and personal tax; Case study on the effect of Capital Structure change on securities price.

Module 3: Capital Budgeting Decisions: Meaning and Concept; Principles and characteristics of capital budgeting; Process of capital budgeting; Investment criteria- Net Present Value, Benefit Cost Ratio, Internal Rate of Return, Modified Internal Rate of Return, Discounted Payback period, accounting Rate of Return, EVA, Profitability Index, Capital Budgeting Decisions under uncertainty.

Module 4: Working Capital Management: Concept, characteristics, importance of WCM, Factors influencing working capital requirement; Computation through operating cycle approach; Walker's Four Part Theory of WCM, Inventory Management Techniques – EOQ and Reorder Point, Cash Management Theories.

Module 5: Dividend Decisions: Why firms pay dividends; Legal and procedural aspects; Dividend and management valuation- Walter's Model, Gordon's Model, MM Position, Radical Position, Case study on dividend policy

FINANCIAL MARKETS AND INSTITUTIONS

Module 1: Financial Markets - Nature, functions, financial system and economic development;

Financial assets – meaning, properties, types and role of financial assets; financial markets - meaning, role and types of financial intermediaries, an overview of Indian financial system; analysis of supply and demand for funds; regulation of financial markets

Module 2: Money and Capital Market - Organization, instruments, functioning and regulations of money markets; role of RBI; capital market and its structure, recent developments in capital

market.

Module 3: Theory and Structure of Interest rates - The theories of interest rates-current and future, nominal interest rates; base interest rate; yield curve and the term structure; determinants of interest rate.

Module 4: Banks and Financial Institutions - Commercial banks and industrial finances; working capital finance by commercial banks; term lending; industrial finance by financial institutions; performance of Indian banking; regulatory aspects of banking.

Module 5: Investment Institutions-Meaning, Importance and Growth; UTI and private sector mutual funds; insurance funds-growth and development of life and non-life insurance companies in India; regulation of insurance; pension funds-organization and working of pension funds; regulatory framework

SC 2.5 (A): INTERNATIONAL FINANCIAL REPORTING STANDARDS

CO-1 Introduction:

Understand the Need and importance of International Financial Reporting Standards (IFRS), Preparation and Presentation of Financial Statements as per IFRS.

CO-2 Group Statements:

Gain knowledge on Group Statements such as Business Combinations, Separate Financial Statement, Investment in Associates, and Interests in Joint Ventures

CO-3 General Purpose Balance Sheet and Income Statement:

Familiarize with International Accounting Standards on Inventories (IAS 2), Property, plant and Equipment (IAS 16), Provisions, Contingent Liabilities and Contingent Assets (IAS 37), Intangible Assets (IAS 38), Financial Instruments, Recognition and Measurement (IAS 39), Investment Property (IAS 40).

CO-4 Foreign Currency Translation:

Imparts knowledge about Accounting for Foreign Currency Translation.

CO-5 Disclosure:

Understand the Importance of Disclosure, Types of Disclosure, Dimensions of Disclosure and relevant Accounting Standards on Disclosure such as Events after the Balance Sheet Date, Related Party Disclosure, Earnings per Share, and Interim Financial Reporting.

CONTEMPORARY ISSUES IN ACCOUNTING

Upon successful completion of this course students will be able to understand the concepts and use of

Module-1: Accounting for Price Level Changes: Student will gain knowledge of Limitations of conventional accounting, Inflation Accounting and Price Level Accounting, Methods of Accounting for Price Level Changes – CPP Method, Current Cost Accounting Method, Price Level Accounting and Indian Practices.

Module-2: Human Resource Accounting: Student will gain knowledge of Concept of HR Accounting, need for HR Accounting, Methods of Valuation of Human Resources – Acquisition Cost Method, Replacement Cost Method, Discounted Future Wages Model, Present Value of Future Earnings Method, Competitive Bidding Model.

Module-3: Student will gain knowledge of Corporate Social Accounting: Concept, objectives, social responsibilities of business, social accounting measures and approaches, Preparation of Social Income Statement and Balance Sheet, Social Accounting and Reporting Practices in Indian context; Environmental Accounting: Environmental concerns, need for green

accounting, concept and objectives of Environmental Accounting, Shadow Pricing Techniques, and Preparation of Environmental Balance Sheet.

Module-4: Student will gain knowledge of Accounting for Intangibles: Concept and importance of intangibles assets in corporate success, Types of Intangible Assets, objectives of Intangible Accounting, Methods of Accounting and Amortisation Practices; Brand Accounting: Brand as Strategic Asset, Need and Importance of Brand Accounting, Methods of valuation of home grown and acquired brands, Brand Accounting and Indian Practices.

Module-5: Student will gain knowledge of Creative Accounting: Concept and Importance of Creative Accounting, objections against creative accounting, Role of auditors in Creative Accounting.

BUSINESS ENVIRONMENT AND GOVERNMENT POLICY

Module 1Introduction: Student will gain knowledge of Concept, Significance & Nature of Business Environment; Elements of Business Environment; Government - Business Interface; the Dynamics of Business Environment and Corporate Adjustment; Risk in Business Environment; Environment Analysis and Forecasting; Changing Dimensions of Business Environment.

Module 2Economic Environment: Student will gain knowledge of Nature and Structure of Economy; Economic Policies and Conditions; Monetary Policy, Fiscal Policy, EXIM Policy; Industrial Sickness; Student will gain knowledge of Public Sector and Economic Development; Process of Economic Growth; Present Status of Indian Economic Environment.

Module 3Economic Reforms in India: Student will gain knowledge of New Industrial Policy – Concept and Impact of Liberalization, Privatization and Globalization; Second Generation Reforms; Contemporary Economic Reforms and Implementations.

Module 4Social and Cultural Environment: Student will gain knowledge of Social institutions and functions, Social values and attitudes, Culture determines goods and services, people's attitude to business, Problems of uneven income distribution, emerging rural sector in India. India business system - social responsibility of business, consumerism in India

Module 5;Political and legal environment of Business: Student will gain knowledge of Critical elements of political environment, functions of state; economic role of government, government and legal environment in India. MRTP Act v/s Competition Act, FEMA and consumer protections act, Intellectual Property Rights.

OPERATIONS RESEARCH FOR BUSINESS DECISIONS

Module-1: Operations Research: Student will gain knowledge of Introduction, Development, Nature and Definition, Characteristics, Phases of OR Study, Modelling in OR, Techniques of OR, OR in World and Indian Scenario.

Module-2: Linear Programming: Student will gain knowledge of Problem formulation, Techniques of LP, Graphical solutions for properly behaved LPPs, Graphical presentation for some exceptional cases, Some significant properties of LP, Lines, Hyper Planes, Convex set, Extreme Points on Convex set, Convex Combinations

Module-3: Simplex Solutions for LP: Student will gain knowledge of Introduction, Definitions and notations, Computational Procedure of Simplex Method, Artificial Variable Technique, Two-Phase Method - Simple Ways and alternative ways, Big-M Method, Problem of degeneracy, Method to resolve the degeneracy, Alternative Optimum Solutions, Unbounded Solutions, Non-Existing feasible Solutions.

Module-4: Transportation Models: Student will gain knowledge of Introduction, Mathematical Formulation, Tabular representation, Definitions, Special Structure of transportation problems, and Methods of obtaining initial basic feasible solutions, Optimum Solution, Unbalanced Transportation Problems.

Module-5: Network Analysis (PERT and CPM): Student will gain knowledge of Introduction, Historical Development of CPM/PERT Techniques, Application of PERT/CPM Techniques, Basic Steps in PERT/CPM Techniques, Network Diagram representation, Rules for constructing the network diagram, Labelling, Determination of Critical Path – PERT, Estimating activity times, Project duration and critical path, Effect of introduction of a dummy activity in a network, Probability of completion time, Optimization of project Time and cost in PERT network, Resource allocation.

INVESTMENT MANAGEMENT

Module 1: Investments: Student will gain knowledge of Meaning, Avenues of Investment, Financial Investments, types, and their Characteristics; and Sources of Financial Information, Process, Elements of Investments, Measurement of Return and Risk, and Analysis and selection of securities – Fundamental Analysis and Technical Analysis.

Module 2: Efficient Market Theory Student will gain knowledge of Random Walk Theory, the Efficient Market Hypothesis, Forms of Market Efficiency, EMH Vs Fundamental and Technical Analysis.

Module 3: Portfolio Analysis and Management: Student will gain knowledge of Diversification -Effects of Combining Securities, Markowitz Model, and Location of the Efficiency Frontier, Sharpe's Single Index Model.

Module 4: Capital Asset Pricing: Student will gain knowledge of Capital Asset Pricing Model (CAPM), Assumptions, Capital Market Line, Security Market Line; Arbitrage Pricing Theory.

Module 5: Portfolio Performance: Student will gain knowledge of Measurement of Portfolio Performance, Risk and Return, Risk Adjusted Performance Measures - Sharpe, Treynor, Jensen and Fama Models.

M. Com III Semester

HC3.1: Business Research Methodology

Apply a range of quantitative and / or qualitative research techniques to business

Module -1 Introduction to Research :The students will come to know about how to do research & the various process involved in the process of research & also the draw backs involved in the course of research .

Module-2 Research Design : The students will get an idea how the research design should be & also the various kinds of research design which are in practice of modern trend

Module-3 Data Collection ,methods & techniques:

The students will come to know about various method of data collection involved in the process of research & also about various methods of sampling.

Module -4 Data Analysis:

The students will come know about how to evaluate the raw data & test it by using various statistical tools & conclude their findings on the research.

Module -5 Preparation of research report :

The students will come know about how to interpret their research by preparing a document & the rules or procedures involved in preparing a research report.

HC3.2: Strategic Management

After successful completion of this course, the students will be able to:

Module-1 Strategic Management

The course objectives cover a broad range of management areas including forecasting, environmental analysis, corporate social responsibility, strategic design, and others.

Module -2 Corporate Mission and Objectives

Every manager must continually develop and enhance skills associated with those objectives because he/she will have to engage in the mentioned practices regularly in their professional career.

Module-3 External and Internal Analysis

Specific knowledge of perspectives, frameworks and concepts within business level strategy, corporate level strategy, and network level strategy.

Module -4 Strategy Formulation and Implementation Specific knowledge of perspectives, frameworks and concepts within strategy formation, strategic change, and strategic innovation.

Module-5 Strategic Evaluation and Control

Specific knowledge of perspectives on the industrial, organizational and international context in which strategic management is carried out.

HC3.3: Accounting for Managerial Decisions

Module: 1 – after teaching the basic aspects of management accounting students are abled to understand how accounting process is very much essential in management decisions and practical usage of tools and techniques while formulating financial statements of the organization.

Module: 2 – In module 2 the students are got an idea about how to measure and compare ratios and interrelating ratios with standards to know the actual financial performance and solvency of the organization. This chapter brought up confidence in students mind with respect to checking the financial accuracy of the firm.

Module: 3 – students perceived the practical knowledge about how cost controlling techniques shall be used and decision to be taken while manufacturing or buying the products, spares parts and other necessary semi finished goods over in the organization.

Module: 4 – Budgeting concept made the students to compare local national level income and expenditure of the programmes and plans. This module helped the students to preplan course of actions like production, sales, finance, cost and other business-related issues.

Module: 5 – By this chapter students understood that how to compare standard cost with the actual cost to know the performance and strength of operations, manpower and other resources of the organization. Standard costing techniques approached the students about how variance analysis should be done and created awareness in the students mind that element like material, labour and overheads are how predominantly consider while making analysis.

HC 3.4: Strategic Human Resource Management (SHRM)

Module 1-To understand the various concepts, principles, importance of Human Resource Management for an organization. To design a Human Resource Plan for an organization and construct its Selection Process

Module 2 -To develop a job analysis and produce a job description and job specification for a given job profile. To evaluate/justify the applicability of various techniques of Training

Module 3- identify the performance appraisal process, Job evaluation, Compensation factors and explain the utility of various methods involved in it.

Module 4- understand the emerging trends and practices in HRM. To distinguish the strategic approach to human resources from the traditional functional approach.

Module 5-To understand the strategic role of specific HR Systems and appreciate SHRM in the context of changing forms of organizations. To assess the effectiveness of HR functions through various approaches

SC3.5 (A): Corporate Tax Planning and Management-I (Direct Taxes)

SC 3.5 (A): CORPORATE TAX PLANNING AND MANAGEMENT – I **(DIRECT TAXES)**

CO-1 : Basic Concepts:

Provide students with the fundamentals of Corporate Tax, Residential Status and Tax incidence of Corporate Assesses.

CO-2 Computation of Corporate Tax:

Enable students about Determination of Total Income and Tax Liability of Company under Normal Tax Provision and MAT Provision as per Section 115JB; Set off of Losses and Carry forward of Losses.

CO-3 Tax Planning and Management:

Understand the Concept of Tax Planning and Management; Tax Avoidance and Evasion.

CO-4 Tax Planning with Reference to Financial Management Decisions:

Familiarize students in Tax planning with reference to Own or Lease Decision, Make or Buy Decision and Capital Structure Decision.

CO-5 Assessment Procedures:

Acquaint with the Types of Assessment, and Advance Payment of Tax.

SC3.5(B): Financial Derivatives

Upon successful completion of this course students will be able to understand the concepts and use of Derivatives in Risk Management.

From **Module – 1** student will gain knowledge of derivatives, forwards and futures contract, option, traders in futures and option markets, functions of derivatives market, world derivatives market and evolution of derivatives market in India.

From **Module-2** students will understand about forward and futures contract, valuation of forwards and futures, stock index futures, valuation of stock index futures, hedging using futures contract, adjusting beta of portfolio using stock index futures.

From **Module -3** students will know about options contracts, characteristics, buyer and seller attitudes, option pricing, risk and return on equity option, option trading strategies.

From **Module-4** Students will understand about valuation of options, a graphic analysis of call and put values, characteristics of option values, models of valuation of option, Binomial Option Pricing Model, applicability of Black and Schools Model.

From **Module -5** Students will understand about Trading Risks and Regulations, trading mechanisms, types of orders, risks in derivatives trading, regulations on derivatives, recent trends in derivatives market in India.

M.Com IVth Semester

HC 4.1: INTERNATIONAL BUSINESS

CO-1 International Business:

Creates understanding on fundamentals of International business, theories of International business and Barriers to International trade.

CO-2 International Business Environment:

Provide a fair and in-depth knowledge about dimensions of International business environment.

CO-3 Multinational Corporations:

Students gain knowledge about the Internationalization process of MNCs, MNCs in India, why firms become multinational enterprises and the different Entry modes of International Business.

CO-4 Foreign collaborations and alliances, Joint Ventures:

Gain knowledge about Foreign Direct Investment (FDI), foreign collaboration and alliances, factors influencing FDI, present scenario of FDI in India.

CO-5 Institutional framework of International Business:

Learners Understand the nature of International organization such as the International Bank for Reconstruction and Development (World Bank), International Monetary Fund (IMF), World Trade Organization (WTO) and their role on international business environment.

SC4.5(A): Corporate Tax Planning and Management – II (Indirect Taxes)

After successful completion of this course the students will be able to define the basic concepts and terms under GST Act and Customs Act and to interpret the provisions of levy and collection of GST and Customs Duty.

Module -1 students can understand the overview of GST, constitutional amendments for implementation of GST, Model of GST, types of GST, Powers and functions of GSTN and about GST suvidha providers.

Module -2 students will acquaint knowledge about CGST Act 2017 provisions and meaning of basic concepts of agent, aggregate turnover, electronic cash ledger, goods and HSN classification of goods, casual taxable person, non-resident taxable person, RCM, types of supply, time of supply, place of supply and value of supply.

Module-3 students will gain knowledge about Procedure and levy of GST and registration of GST and persons liable and not liable for registration and cancellation of registration and invoices of tax and computation of taxable value and tax liability with some simple problems and to know about input tax credit, eligibility and conditions in claiming input tax credit and to know how to utilize input tax credit.

Module -4 students will understand administrations and assessment and authorities, hierarchy and power of officers, types of assessment and audit of accounts of GST, inspection, search and seizure, offences and penalties GST Refunds, appeals and revisions, prosecutions and appellate tribunals.

Module -5 students will acquaint knowledge about Customs Duty, customs Act 1962, customs tariff Act 1975, procedure, types rates, exemptions. Types of valuation for customs duty, tariff value, transaction value, methods and valuation under custom duty, duty draw backs schemes and refund, impact of GST on customs duty, computation of customs duty.

Strategic Cost Management

Upon successful completion of this course students will be able to understand the concepts and use of

Module 1: Student will gain knowledge of Activity Based Costing: Concept of strategic cost management, Inadequacies of traditional methods of overhead absorption, concept of ABC, Kaplan and Cooper's approach to ABC, cost drivers and cost pools, main activities and its cost drivers, allocation of overhead under ABC – characteristics, steps, implementation and benefits of ABC system.

Module 2: Learning Curve Model: Student will gain knowledge of Concept and phases of learning curve, graphical representation, learning curve applications and factors affecting learning curve, experience curve.

Module 3: Life Cycle Costing: Student will gain knowledge of Concept and characteristics, activities and phases in product life cycle, short product and extension of product life cycle, Turning Point Indices in product life cycle.

Module 4: Just In-Time Approach: Student will gain knowledge of Concept, philosophy of JIT, sources of waste, aims and objectives of JIT, features and methodology in implementation of JIT, Planning for adoption and limitations of JIT costing.

Module 5: Other Major areas in Cost Management: Student will gain knowledge of definition and basic concepts, cost audit –Companies Act, 2013 relating to cost audit. Target costing, through-put accounting –meaning, importance and provisions

BUSINESS ETHICS AND CORPORATE GOVERNANCE

Upon successful completion of this course students will be able to understand the concepts and use of

Module 1: Concept of Ethics: Student will gain knowledge of Meaning, Definitions, importance, sources – Values – Codes of Conduct – What is an Ethical Issue? - Ethical theories and its applications on Business, Ethical Management, strengthening personal and organizational integrity, an overview of ethics enshrined in religions.

Module 2: Business Ethics: Student will gain knowledge of Introduction to Business Ethics – Ethics, Morals and Values –Conflicts in Decision Making– Legal and Moral Points of View; Analyzing Ethical Problems – Economic and Legal Aspects – Managerial Ethics and Individual Decisions – Ethical Analysis – Ethical Dilemmas and Personal Career.

Module 3: Corporate Social Responsibility: Student will gain knowledge of Introduction, Changing expectations of social responsibility, Four faces of social responsibility, Different aspects of enterprise social responsibility, social responsibility issues for various stakeholder groups. Four-Stage Continuum, Gender sensitivity as ethical issue, CSR issues highlighting Companies Act, 2013

Module 4: Corporate Governance: Student will gain knowledge of Nature and Evolution of Corporate Governance – Global and National perspectives, Why Governance? – Claims of Various Stake Holders –Owners, Employees, Customers, Creditors, Suppliers, Community, and Government – Business Standards and Values – Anticipating & Avoiding Unethical practices, Selecting Ethical Goals – Value Orientation of the Firm.

Module 5:Corporate Governance in Global Scenario: Student will gain knowledge of Corporate Governance – Global Practices – Cadbury Report, OECD Committee recommendations & SEBI Committee Recommendations, Birla Committee Report – Corporate Governance, Role & responsibilities of Directors and Shareholders; Dilemmas facing directors– Defining Good Corporate Governance.

CORPORATE TAX PLANNING AND MANAGEMENT

Upon successful completion of this course students will be able to understand the concepts and use of

Module 1:Introduction to Indirect Taxes: Student will gain knowledge of Meaning, Features, Objectives, Advantages and Disadvantages of Indirect Taxes, Direct Taxes v/s Indirect Taxes, Taxation under Indian Constitution.

Module 2:Central Excise Duty: Student will gain knowledge of Nature and Meaning, Distinction between State Excise and Central Excise, Excise and Customs, Basis of Excise Duty, Specific Duty, Ad-valorem Duty; Slabs and Compounded Duty; Who is Liable to Discharge the Duty Liability?;Kinds of Excise Duty, Basic, Additional, Special Duty; Administrative and Operations Authorities; An Overview of Central Excise Act, 1944, Central Excise Tariff Act,1985,and Central Excise Rules, 1955; Important Terms and Definitions-Assesses, Assessable Value, Excisable Goods, Manufacturer; Procedure for Registration, Forms of Application for Registration, Price Lists, Valuation of Excisable Goods and Computation of Excise Duty.

Module 3:CENVAT: CENVAT Scheme- Student will gain knowledge of Meaning, Features, Advantages, Conditions for availing CENVAT Credit, Utilization of CENVAT Credit, Documents and Accounts to ensure Payment of Duty, CENVAT Credit in Respect of Inputs, Capital Goods from First Stage and Second Stage Dealer, Issue of Invoice, Transfer of Credit, Recovery of Wrongly Availed Credit of Special Excise Duty, Accounting Treatment of CENVAT.

Module 4:Customs Duty: Student will gain knowledge of Meaning, Types of Duties, Import and Export Procedures, Clearance of Goods from Customs Authorities, Bill of Entry and its Types, Shipping Bill and its Types, Baggage Rules.

Module 5:Services Tax: Student will gain knowledge of Introduction, Meaning, Provisions of Service Tax as per Finance Act,1994; Rate of Service Tax, Recent Changes in Service Tax, Taxable Services, Valuation of Taxable Services for Levy of Service Tax, Registration, Persons responsible for collecting Service Tax to furnish prescribed Return, some practical aspects pertaining to Service Tax Assessment, and Provisional Assessment.

INTERNATIONAL FINANCIAL MANAGEMENT

Upon successful completion of this course students will be able to understand the concepts and use of

Module 1:Global Financial Management: Student will gain knowledge of Meaning and objectives, global financial manager-functions of global financial management-scope relationship to domestic financial management.

Module 2: Foreign Exchange Risk Management: Student will gain knowledge of Foreign exchange risk and exposure, types of foreign exchange risks, transaction and economic exposure-internal and external techniques of foreign exchange risk management

Module 3: Environment of International Financial Management: Multinational/Transnational corporations- Student will gain knowledge of foreign exchange market-dealers in foreign exchange market, foreign exchange transactions, sale and purchase transactions-spot and forward transactions, hedging, speculation and arbitrage operations, Interest Rate Parity and Purchasing Power Parity theories, Equilibrium in foreign exchange market.

Module 4: Financing Foreign Operations: Student will gain knowledge of Corporate sources and uses of funds, national capitalmarkets, Euro markets, special financial vehicles, interest rate and currency swaps, debt, equity swaps, internal leasing, designing global financing strategy.

Module 5:International Capital Budgeting: Student will gain knowledge of Basics of capital budgeting, issues, foreign project appraisal-political risk analysis, growth options and project evaluation. Multinational working capital management, short-term financing, objectives and options, borrowing strategy and exchange risk management, current assets management strategy .

