



PANJAB UNIVERSITY, CHANDIGARH-160014 (INDIA)
(Estd. under the Panjab University Act VII of 1947-enacted by the Govt. of India)

FACULTY OF BUSINESS MANAGEMENT AND COMMERCE

**OUTLINES OF TESTS SYLLABI AND COURSES OF READING
FOR**

M.COM (HONOURS)

FOR THE EXAMINATION 2012-13

SYLLABI FOR M.COM (HONOURS) FOR THE EXAMINATION OF 2012-2013

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MCH7222	FINANCIAL ENGINEERING	100
	GROUP III: BANKING AND INSURANCE II	
MCH7231	INTERNATIONAL BANKING	100
MCH7232	ACTUARIAL PRACTICE	100
	GROUP IV: BUSINESS LAW II	
MCH7241	INTELLECTUAL PROPERTY LAWS	100
MCH7242	E-SECURITY AND CYBER LAWS	100
	GROUP V: ENTREPRENEURSHIP AND FAMILY BUSINESS II	
MCH7251	MARKETING FOR ENTREPRENEURSHIP	100
MCH7252	MANAGING STRATEGIC IMPLEMENTATION AND	

FIRST SEMESTER

MCH6101: ORGANISATIONAL BEHAVIOUR

Objective: This course emphasizes the importance of human capital in the organisations of today. It gives an insight to the students regarding individual and group behavior in any organization.

UNIT – I

Introduction to OB- concepts, foundations, contributing disciplines to organisational behaviour, role of OB in management practices, challenges and opportunities for organisational behaviour, organisational behaviour in the context of globalization, scientific management and human relations tools- Hawthorne experiment, introduction to human behavior, perception, attitudes and job satisfaction.

UNIT – II

Personality- meaning, determinants, theories, MBIT and big five model, leadership- theories, determinants, style and challenges to leadership in India, motivation and morale- concept and applications, communication- interpersonal communication, listening, feedback, counseling, organisational communication.

UNIT – III

Group process- group and intergroup behaviour, group decision making, team management-types of teams, teams in modern workplace, team vs. group, power- concept, bases of power, distinction between power and authority, power distribution in organisation, organisational politics: concept, consequences, reasons and management of political behaviour, work stress- causes, organisational and extra organisational stressor, individual and group stressor, effect of stress, stress coping strategies.

UNIT – IV

Conflict and inter-group behavior- Sources of conflict, types of conflict, functional and dysfunctional aspects of conflict, approaches to conflict management, organisational culture- functions of organizational culture, creating and sustaining of organisational culture, development and implications of organisational culture, organisational effectiveness- concept

and approaches to organizational effectiveness, factors in organizational effectiveness, effectiveness through adaptive coping cycle, organizational

Tests of significance-parametric v/s non-parametric tests, hypothesis testing, large samples, small samples- chi-square test, z-test, t-test, binomial test, analysis of variance. Independence of Attributes, Goodness of Fit and Test of Homogeneity. .

References

1. Anderson, *Statistics for Business Economics*, Thomson Learning, Bombay.
2. Anderson,

uncertainty: random variables , expectation and variance , expected utility hypothesis , risk premium, portfolio construction , feasibility and optimality, capital market line and separation theorem.

References

1. Bailey, R. E., *Economics of Finance and Insurance*, Cambridge University Press
2. Eatwell, J., Ivlilgate, M. and Newman,P. , *Financial Economics* , Selected Chapters
3. Markowitz, H. *Portfolio Selection*, Blackwell, Parts III and IV
4. Ross, S. M., *An Elementary Introduction to Mathematical Finance* , Cambridge University Press, Chapters 1-8.
5. Sharpe., Alexander, G.and Bailey., *Investments*, Prentice Hall of India.

MCH6105: BUSINESS COMPUTING

Objective: The objectives of this paper are to develop skills in handling computer and use it as a strategic resource in management.

UNIT-I

Introduction to computers (hardware, software, and operating system), overview of computer applications in public services, business and industry, Microsoft word – mail merge, hyperlinks and bookmark, Microsoft excel – mathematical calculation, sorting, filtering, pivoting, chart, macro, using financial accounting and statistical formulae.

UNIT-II

Microsoft power point – creating effective presentations, introduction to DBMS concepts, Microsoft access - creating a database/Report/query/form design, operational level of any one corporate database viz. Prowess.

UNIT-III

Network concepts and its classification, introduction to internet and its applications, knowledge management using internet, search engines, techniques to use search engine effectively, use of on-line databases (RBI//World Bank/IMF etc.) in terms of data extraction and report generation HTML – basic HTML tags, web page designing using any software.

UNIT-IV

Security and control of information systems, ethical and social dimensions of networks, basic usage of SPSS software (import/export of data, commands like open, save etc., applying basic

global business environment, significance of foreign investment in India, opportunities and threats in WTO and the new international trading regime

UNIT – III

Principles of oral communication, speeches – speech of introduction, of thanks, occasional speeches, theme speech, mastering the art of giving interviews in the following – selection or placement interview, appraisal interview, exit interview, group communication – meetings and group discussions.

UNIT – IV

Report writing, principles of effective presentations including use of audio-visual media, business and social etiquette.

References

1. Courtland L.B., *Business Communication*, Pearson Education.
2. Locher, K. O., and Maczmarch S. K., *Business Communication Business Contexts*, The McGraw Hill Companies.
3. Murphy, H. A., Hildebrandt, H. W. , Thomas , J. P. ,*Effective Business Communication*, The McGraw Hill Companies.
4. O'Rourke IV, and James S., *Management Communication A Case Analysis Approach* , 2nd Ed. Pearson Education.
5. Rao, S. S., *Handbook for Writers and Editors*, Ahmedabad Management Association.
6. Thill ,Lesikar, Raymond V. and Marie E. Flatley,

UNIT-II

Product planning and pricing- product concept, types of products, major product decisions, brand management, product life cycle, new product development process, pricing decisions, determinants of price, pricing process, policies and strategies.

UNIT-III

Promotion and distribution decisions- communication process, promotion tools- advertising, personal selling, publicity and sales promotion, distribution channel decisions- types and functions of intermediaries, selection and management of intermediaries.

UNIT-IV

Marketing organization and control- organizing for marketing, marketing implementation & control, ethics in marketing, emerging trends and issues in marketing- consumerism, rural marketing, societal marketing, direct and online marketing, and green marketing, retail marketing, customer relationship management

References

1. Czinkota & Kotabe , *ar t n ana nt*, Vikas Publishing, New Delhi.
2. Douglas, J., Darymple, J. & Parsons, L. J. , *ar t n ana nt t an Cas s*, Seventh Edition, John Wiley and Sons.
3. Kotler, P., *ar t n ana nt Ana s s ann n I p ntat on Contro* , Prentice Hall of India, New Delhi.
4. Michael, J. E., Bruce, J.W, and William, J.S. , *ar t n ana nt*, Tata McGraw-Hill, New Delhi.
5. Pride, W.M. and Ferrell, O.C. , *ar t n Con pts an trat s* Biztantra Press, Delhi
6. Ramaswamy, V.S. and Namakumari, S., *ar t n ana nt ann n Contro* , New Delhi, MacMillan Press, New Delhi.
7. William D. ,Perreault and McCarthy Jr , E. J., Basic Marketing, Tata McGraw Hill, New Delhi.
8. Zikmund,A., *ar t n* , Thomson Learning, Mumbai

MCH6202: HUMAN RESOURCE MANAGEMENT

Objective: The course is designed to give an understanding of the various aspects of the management of human resources, their interaction in the execution of managerial functions and facilitating learning of various concepts and skills required for utilization and development of these resources for organizational functions.

UNIT 1

Human resource management: functions, scope and models, HRM environment and environmental scanning, human resource planning, job analysis and job designing, recruitment, selection, induction and placement, training and development, job evaluation.

UNIT-II

Managing performance, potential management, fringe benefits and incentives, compensation management, promotion, demotion, transfer, separation and right sizing.

UNIT-III

Team management, empowerment management, creativity and decision making management, organizational learning and knowledge management, culture management, change management, managing ethical issues in human resource management, HRD Audit.

UNIT-IV

E-HRM/HRIS(Human Resource Information System): measuring intellectual capital, impact of HRM practices on organizational performance, contemporary issues in human resource management, global HR practices.

References

1. Aswathappa, *Human Resource Management*, Tata McGraw-Hill
2. Bratton J. and Gold J, *Human Resource Management: Theory and Practice*, Palgrave
3. Dessler, G., *Human Resource Management*, Prentice-Hall
4. Flipppo, E., *Human Resource Management*, McGraw Hill
5. Gomez-Mejia et al- *Human Resource Management*, Pearson Education
6. Ivantsevich, *Human Resource Management*, Tata McGraw-Hill
7. Kandula, S. R., *Human Resource Management*, Prentice Hall of India Pvt Ltd

MCH6203: OPERATIONS AND MATERIAL MANAGEMENT

Objective: To provide students with the requisite knowledge of concepts and to impart practical skills and techniques required in the area of production planning and materials management.

MCH6204: MANAGEMENT INFORMATION SYSTEMS

Objective: The course has been designed to acquaint students about the evolution of computer-based information systems, basic computer hardware, software, and data concepts, the types of information systems that are needed to support the various levels of a business enterprise, and the process of analyzing, designing, and developing an information system.

UNIT I

Introduction: why information system, Perspectives and contemporary approach to information system, usage of information systems, Information system in the enterprise: major types of system in organisation, systems from functional perspectives, integrating functions and business processes. Management opportunities, challenges and solutions, Information systems, organisations, management and strategy: organisations and information systems, how information system impact organisations and business firms, the impact of IT on Management Decision Making, Information Business and Business Strategy, Management opportunities, challenges and solutions, Managing the digital firm: E-business, e-commerce and emerging digital firm, managing opportunities challenges and solutions. Ethical and social issues related to information systems in digital firm and information society, managing knowledge in the digital firm: enterprise wide knowledge management systems, intelligent techniques, management opportunities, challenges and solutions, Enhancing decisions making for digital firm: decisions making and decision support system (DSS), group decision support system(GDSS), Executive support in the enterprise, management opportunities, challenges and solutions.

UNIT II

Wireless revolution: wireless computing landscape, network and internet access, M-commerce and mobile computing, wireless technology in the enterprise, management opportunities, challenges and solutions, security and control: system vulnerability and abuse, business value of security and control, establishing framework, technologies and tools for security and control, management opportunities, challenges and solutions.

UNIT III

Enterprise application and business process integration: Enterprise systems, supply chain management systems, customer's relationship management system, and enterprise integration trends.

UNIT IV

relating to leasing industry in India, underwriting -concept ,SEBI regulations ,recent developments

UNIT-II

Introduction to equipment leasing-introduction, history and development of leasing, concept and classification, types of leases, advantages, disadvantages, evolution of Indian leasing industry, leasing and commercial banking sector, product profile, legal aspects of leasing ,lease documentation, lease agreement, tax aspects of leasing income tax aspects, sale tax aspects, lease evaluation- the lessee's angle, the lessor's angle, negotiating lease rentals, lease accounting and reporting:IAS-17,I.C.A.I.guidance note, form vs. substance debate, hire purchase-concept, characteristics, mathematical evaluation, legal, tax and accounting aspects, the hire purchase act,1972,mutual funds- evolution, types, regulation of mutual funds, organization, structure, performance evaluation, design and marketing of mutual fund schemes, analysis, and tax treatment of M F schemes M F in India.

References

1. Bansal, L.K., Merchant Banking and Financial Services, Tata McGraw Hill
2. Khan, M.Y., Management of Financial Services, Tata McGraw-Hill
3. Padmalatha, S., Management of banking and financial services, Sultan Chand and Sons.
4. Rose, P. S. and Hudgins, S. C., Bank management and financial services, Tata McGraw Hill
5. Shanmugham R., Fancial Services, Wiley India Pvt. Ltd.

MCH6207: SEMINAR ON ACCOUNTING THEORY AND PRACTICE

Objective: The course aims to acquaint the students with coherent set of logical principles & general frame of reference for the evaluation of accounting practices. Students will develop an understanding of financial reporting and analysis practices.

UNIT-I

Brief history of development of accounting thought, classification of accounting theory, Foundation of accounting: accounting concepts and conventions, accounting standards, Overview of International Financial Reporting Standards (IFRS), Interpretations by International Financial Reporting Interpretation Committee (IFRIC), Significant difference vis-a-vis Indian Accounting Standards. and Role of Accounting Standards Board (ASB) of India, Harmonization and Global convergence of Accounting Standards. Implementation of International Financial Reporting Standards (IFRS-I)

UNIT-II

Financial Reporting: An overview, disclosure requirements, segment reporting, interim reporting, corporate social performance reporting, intangibles accounting, inflation accounting, human resource accounting, value added reporting, review of annual reports of selected companies: observing presentation financial information recent trends in the presentation of corporate published accounts.

References

1. Godfrey, J., Hodgson, A., Holmes, S., Tarca, A., *Accounting*, John Wiley & Sons
2. Lele, R.K., Lal, Jawahar, *Accounting*, Himalaya Publication
3. Meigs and Meigs, Bettner, Whittington, *Accounting: Basics for Business Decisions*, McGrawHill
4. Porwal, L.S., *Accounting: An Introduction*, Tata McGraw Hill

MCH6208: SEMINAR ON MICROFINANCE MANAGEMENT

Objective: This workshop course aims at enabling the students to gain a clear understanding of various policies, conceptual, and operational issues involved in developing effective and successful microfinance interventions.

UNIT I


Introduction: Microfinance products and services, microfinance and rural financial services, agricultural microfinance. Supply, Intermediation and Regulations of Microfinance: Supply of microfinance, intermediation, microfinance distribution models, regulations and supervision.

Microfinance Credit Lending Models: Credit lending models, Bangladesh Grameen Bank (BGB) Model and its replications in India, differences between Self Help Groups (SHG) and Joint Liability Groups (JLG) model, SHG-bank linkages programmes in India, SHG clusters and federations. Risks in Microfinance Institutions: Types of risks in microfinance, risks in agricultural microfinance, strategies for risk minimization.

UNIT II

Social Rating, Credit Rating and Impact Assessment in Microfinance: Social rating, measuring social performance, social rating of MFIs by M-CRIL, credit rating models in MFIs, component of analyzing Indian SHGs, impact assessment of microfinance, approaches and methods of impact assessment Marketing in Microfinance Institutions: Market research in microfinance, marketing environment for microfinance, market segmentation in microfinance, competition in MFIs, customer retention in microfinance, outreach of microfinance, product development in MFI. Microfinance and Development: Microfinance and women empowerment, microfinance and health, microfinance, micro entrepreneurship and business development, microfinance and education, microfinance and networking and linkage building, the challenges in microfinance sector.

References

1. Dichter, T. and Harper, M. *at s wron w t rof nan* Intermediate Technologies Publications, Ltd.
2. Drake, D. and Rhyne, E. *Co r a at on of rof nan Ba an n Bus n ss an*  *D v op nt*, Kumarian Press, Inc. Bloomfield, CT.

3. Fisher, Thomas and Sriram, M.S. *Business Process Management Development: A Strategic Approach*, Sage-Vistaar Publication.
4. Gahte, Prabhu. *Business Process Management: A Strategic Approach*, Sage Publications Pvt. Ltd.
5. Karmarkar, K.G. *Business Process Management*, Sage Publications Pvt. Ltd.
6. Panda, Debadatta K. *Business Process Management*, Wiley India Pvt. Ltd.

THIRD SEMESTER

MCH7101: BUSINESS STRATEGY

Objective: The objective of this course on corporate strategy is to develop in the students an ability to analyze the strategic situation facing the organization, to access the strategic options available to the organization and to implement the strategic choices made by it. Extensive use of

3. Hunger & Whleen, *Ess nt a s of trat ana nt*, Prentice Hall of India

4. Knechel, R. W., *Auditing* South-Western College Publishing.
5. Woolf-McDonald, E. and Evans, A. *Financial Auditing and Investigation*

MCH7103: SEMINAR ON CORPORATE RESTRUCTURING

Objective: This course is an overview of corporate restructuring transactions. It will expose students to transactions significantly affecting the corporation's assets, liabilities and/or equity claims and will stress the economic motives for undertaking them.

UNIT-I

Introduction- forms of corporate restructuring, organic and non-organic, historic and recent trends, theoretical interpretation of restructuring and its analysis in the framework of corporate finance, the framework and process for deal structuring- assessing legal, accounting and tax implications, applying valuation and pricing techniques, engaging in negotiation for restructuring, designing the payment methods, funding and assessing the implications on share prices and shareholders' wealth.

UNIT-II

Reorganization of assets and ownership- concept, financial and legal effects as well as rationale of mergers, acquisitions, and divestitures, rationale and choice of restructuring ownership relationships through spin offs, split-ups, split offs, equity carve-outs, and tracking stock, reorganization of financial claims- unlocking the corporate value through exchange offers, dual-class recapitalizations, leveraged recapitalizations, financial reorganizations (bankruptcy), liquidation, and revival and restructuring of sick companies, restructuring through joint ventures, ESOPs, LBOs and share repurchases- rationale and the role of joint ventures and alliances, uses and evaluation of ESOPs in restructuring activities, characteristics, stages, and role of LBOs,

4. Watkins, M., *Harvard Business Review* and *Questions*, Harvard Business Review Press.
5. Weston, Mitchell and Mulherin, *Corporate Governance*, Prentice Hall.

MCH7104: WORKSHOP ON TEACHING THEORY AND PRACTICE

Objective: The objective of this workshop course is to acquaint students with different methods and techniques of teaching commerce as well as enable them to develop the skill of preparation and delivery of lesson plans

UNIT-I

Objectives of teaching commerce, instructional objectives, Bloom's taxonomy of instructional objectives, formulation of specific objectives in behavioral terms, methods of teaching commerce- lecture method, discussion method, problem solving method, project method, demonstration method, Instructional media- need and importance, classification, selection and integration of media in teaching learning process, methods of teaching and accountancy

UNIT-II

Microteaching-concept, procedure, merits and demerits, practicing five skills of micro teaching, simulated and team teaching: concept and procedure, programmed learning –concept, principles and Types of programmed learning

References

1. Dema and Britman, *General Business Education*, South N.Y. Western Publishing Co.
2. Douglas, P. and Anderson, *Business Studies*, N.Y. Prentice Hall.
3. Green, H., *Text Handbook of Business Studies*, N.Y. McGraw Hill.
4. Jangira, N.K and Singh, *Text Corporate and Financial Accounting*, New Delhi
5. Musselman and Hann, *Business and Accounting*. N.Y. McGraw Hill.
6. Passi, B.K., *Becoming Better Teacher: Microteaching Approach*, Ahmedabad: Sahitya Mudranalya.
7. Tonne, Lopham and Freeman, *Text of Business Studies*, N.Y. McGraw Hill.

MCH7111: STRATEGIC COST MANAGEMENT

Objective: To understand how to use different techniques of cost management with a strategic perspective.

UNIT-I

Strategy and cost management, contemporary management techniques: benchmarking, TQM(Total Quality Mgt.), ABC(Activity Based Casting), BPR, theory of constraints, target costing, life-cycle costing, value chain, balanced scorecard, nature of cost: traditional and contemporary cost classification, cost measurement systems- traditional versus contemporary approaches, manufacturing overhead allocation:-traditional versus activity-based.

UNIT-II

Measuring and managing environmental costs, measuring and managing quality costs- financial measures, non-financial indicators, the balanced scorecard.

UNIT-III

Activity-based budgeting- strategy and annual budgeting, setting budget context, budget preparation, strategic value of standard costing-variance analysis, behavioural aspects

UNIT-IV

Activity-based management, target costing, theory of constraints and throughput accounting- throughput and traditional accounting systems, value chain a

interpretations and guidance notes on various accounting aspects issued by the ICAI and their applications, framework for the preparation and presentation of financial statements- presentation of financial statements, accounting policies, changes in accounting estimates and errors.

UNIT-II

Income- revenue and construction contracts, assets-inventories, property, plant and equipment, accounting for government grants and disclosures of government assistance, borrowing costs, leases, intangible assets, investment properties, agriculture, impairment of assets, exploration for and evaluation of mineral resources, liabilities- provisions, contingent liabilities and contingent assets, employee benefits, share-based payments, incom

complications caused by the process of international investment decision making as well as the development of investment and hedging strategies on a multinational level.

UNIT-I

Foundations of international financial management- globalization and multinational firm, the importance, rewards and risk of international finance, goals for international financial management, exposure to international risk, international monetary system, balance of payments, foreign exchange markets, international parity relationships, forecasting foreign exchange rates.

UNIT-II

3. Bodie, Z., Kane, A., Marcus, A.J., Mohanty, P., *Investments*
4. Curley, A., Bear, R. M., *Investment Analysis and Management*
5. Francis, J.C., *Management of Investments*
6. Hirshey, M., Nofsinger, J., *Investments*
7. Kevin, S., *Investment Analysis and Portfolio Management*
8. Sharpe, W.F., Alexander, C.J., *Investments*

MCH7131: BANK MANAGEMENT

Objectives: This course aims at acquainting the participants with the operations and functions of Corporate Investment and Retail Bankers.

UNIT – I

Structure of money and capital market, structure of financial institutions, commercial bank-organization structure and functions, assets and liabilities of commercial banks, the banks regulatory environment, role of RBI, liquidity concepts, instruments and procedure.

UNIT – II

Analyzing bank performance, framework for evaluating bank performance- the relationship

References

1. Donald, F., R. Gup, Benten E., Kolari, J. W., *Corporate Banking and Finance*, South Western Thomson Learning
- Justin, P. and Padmalatha, S., *Banking and Finance*, Pearson Education
3. Timothy, K. W. and MacDonald, *Banking and Finance*, The Dryden Press, Hascourt College Publisher

MCH7132: INSURANCE MANAGEMENT

Objective: To familiarize the students with the Basic Principles, functions and Importance of insurance management.

UNIT-I

Risk and its management, Types of risk facing businesses and individuals, Risk management – process – methods, Insurance and risk management, Overview of insurance: Elements, Life, Identification and quantification of risk exposures in enterprises, Assessing enterprises financial ability to bear risk and designing insurance programmes needed, Rating insurance covers and containing insurance costs, Purchase of Insurance and Insurance Administration.

UNIT-II

History of insurance, Definition, nature, role and importance of insurance. Insurance contract. Kinds of insurance, process of insurance. Nature of life insurance contract, principles, policy conditions and policies of life insurance. Life insurance in India-Its organisation and management.

UNIT-III

General insurance – Nature and Its role in economy. Principles and policies of fire and marine insurance. Practice of fire, life, marine, and miscellaneous insurance. General insurance in India-Its organization and management. Insurance and capital market in India. Insurance and taxation.

UNIT-IV

Applications of management concept in India in the field of insurance. Marketing of insurance policies. Business planning. Attitude toward insurance cover. Problem and prospect of insurance in India, Privatization of insurance in India, Role of information technology in insurance sector. Impact of IRDA Act, 1999 on insurance sector in India.

References

1. Dorfman S. Mark, *Introduction to risk management and insurance*, Prentice hall India
2. Ganguly, A., *Insurance and risk management*, New age International
3. Gupta, P. K., *Insurance and risk management*, Himalaya publishing house
4. Harrington E. Scott and Niehaus R. Gregory, *Risk management and insurance*, Mc Graw Hill Education, New Delhi
5. Mishra . M. N., *Insurance principles and practice* Sultan Chand and Company Limited.
6. Periasamy, P. , *principles and practice of Insurance* , Himalaya publishing house

MCH7141: SOCIO-ECONOMIC ENVIRONMENTAL LAWS

Objective: To provide basic knowledge of Socio-Economic environmental laws applicable to the Business.

UNIT -I

SEBI Act 1992 – formation, operations of SEBI, meetings and powers of board, SEBI guidelines for issue of shares with special reference to issue by IPO's, promoter's contribution, reservations and firm allotments, underwriting, code of advertising, book building, green shoe option, issue through on line system, disclosures in offer documents, SEBI guidelines for issue of debentures, bonus shares, insider trading, preferential allotment in existing companies, take –over bids, unfair trade practices & depository schemes, ESOPs.

UNIT – II

Consumer Protection Act -1986 – introduction to the Act, definitions- consumer, dispute, defect in goods, deficiency in service, unfair trade practice, redressal agencies– forum, state commission & national commission –their composition, procedure for admission of complaints, penalties for non-compliance of order of redressal agencies, appeals.

Right to Information Act, 2005 – introduction to the Act, definitions –information, record, right to information, third party, procedure for making request for obtaining information, disposal of request, grounds for rejection of access in certain cases, third party information, state information commission, central information commission.

UNIT –III

Environmental Protection Act -1986 – introduction to the Act, definitions- power of central government to take measures to protect and improve environmen

introduction to the Act, definitions- prohibition of certain agreements, abuse of dominant position and regulation of combinations, competition commission of India- duties powers and functions, Duties of directors general, offences and penalties under the Act

UNIT – IV

The Patents Act, 1970- introduction to the Act, definitions -inventions not patentable, application for patents, examination of applications, secrecy of certain inventions, grant and selling of patents, restoration of lapsed patents, surrender and revocation of patents, infringements of patents , appeals and penalties, Copyright Act, 1957- introduction to the Act, definitions, meaning of publications, copyright, owner of the copyright and the rights of the owner, terms of the copyright, licenses, registration of copyrights, civil remedies, offences , penalties and appeals

References

1. Competition Act
2. Consumer Protection Act -1986
3. Copyright Act, 1957
4. Environmental Protection Act -1986
5. SEBI Act 1992
6. Right to Information Act, 2005
7. The Patents Act, 1970

MCH7142: INDUSTRIAL LAWS

UNIT-II

women entrepreneurs, steps taken by government, to promote EDP's, institutional entrepreneurial environment in India.

UNIT-III

Definition of MSME (*ro s a an* *u nt rpr s s*), rationale, objective, scope, role of MSME in economic development of India, significant provi

UNIT-I

7. Smith, R.L. and Smith, J.K., *Entr pr n ur a F nan* , John Wiley & Sons, Inc.

FOURTH SEMESTER

MCH7201: CORPORATE GOVERNANCE

Objective: The objective of this course is to explore business, financial, political and legal issues affecting systems by which corporations are directed and controlled both in industrialized and developing countries.

References

1. Fernando. A.C., *Corporat Gov rnan r n p s o s an ra t s*, Pearson Education.
2. Hansmann, H., *wn rs p of Ent rpr s s*, The Belknap Press of Harvard University.
3. Harvard Business Review, *Harvar Bus n ss v w on Corporat Gov rnan* , Harvard Business Press.
4. Lipman, F.D. and Lipman, L.K., *Corporat Gov rnan B st ra t s trat s for u r vat an ot for roft r an at ons*, Wiley & Sons.
5. Mathur, U.C., *Corporat Gov rnan an Bus n ss Et s ts an Cas s*, Macmillan Publishers Ltd.
6. Monks, Robert A.G. and Minow, N., *Corporat Gov rnan* , Wiley- Blackwell.
7. Salmon, W.J., J.W. Lorsch, G. Donaldson, J. Pound, J.A. Conger, and D. Finegold , *Harvar Bus n ss v w on Corporat Gov rnan* , Harvard University Press.
8. Salmon, W.J., Lorsch, J.W., G. Donaldson, J. Pound, J., Conger, J.A. and D. Fine gold *Harvar Bus n ss v w on Corporat Gov rnan* , Harvard University Press.
9. Tricker, B., *Corporat Gov rnan r n p s o s an ra t s*, Oxford University Press

MCH7202: CORPORATE TAX PLANNING

Objective: This course aims to develop an understanding of issues related to taxation for corporate entities vis-à-vis management decision making to facilitate constructive planning of tax liability.

UNIT-I

Introduction to corporate taxation-importance of tax planning as a management decision, minimizing tax liability- tax evasion, tax avoidance and tax planning, objectives and basis of tax planning ,key terms related to tax assessment of companies-Indian company, domestic company, foreign company, investment company, residentialpanieus of a

UNIT-I

Management and control- basic concepts of management control system, strategic planning, inter-relationship among strategic planning, management control and operational control, designing and introduction of management control system, management control system and responsibility accounting, informal management controls.

UNIT-II

Structure of management control- need for delegation, types of responsibility centers, organizational structure of responsibility centers, measuring and controlling assets employed, objectives and methods of transfer pricing, pricing corporate services and administration of transfer prices.

UNIT-III

Management control process- strategic planning, analysis of new and ongoing programmes, strategic planning process, implementing radical process and product innovation strategy, programming and budgeting, budget preparation process, performance evaluation, performance evaluation systems, interactive control, analyzing and reporting, types of reports, report preparation, management information systems; management information systems and computers.

UNIT-IV

Applications of management control systems- performance measurement, management compensation, controls for differentiated strategies, management control in service organizations, management control in non-profit organizations, management control in multinational and multi project corporations, management control-related ethical issues and analyses, the effects of environmental uncertainty and organizational strategy on management control systems.

References

1. Anthony, R.N. and Govindarajan, V., *Management Control Systems*, McGraw-Hill.
2. Ghosh, N., *Management Control Systems* Prentice Hall of India.
3. Merchant, K. and Steed, W.A. V.D., *Management Control Systems for an Evaluation and Incentives* Prentice Hall.

analysis of equity risk (operating, financing and price risks), analysis of credit risk (liquidity, capital structure and solvency)

References

1. Bernstein, Leopold A., *Financial Statement Analysis*, McGraw-Hill International.
2. Foster, George. *Financial Statement Analysis*

UNIT-III

Emerging instruments, concepts and issues- assets and liabilities management, securitization, asset backed securities, mortgage backed securities, corporate restructuring and leverage buyouts/ management buyout, value at risk (VAR).

UNIT-IV

Hybrid securities, credit derivatives, options on debt instruments, exotic options, synthetic instruments, and issues related to accounting treatment of derivatives, corporate risk management- planning and controlling reasons for hedging, cash flow hedges and value hedges, capital structure and hedging

References

1. Dubofsky, D.A., *Derivatives* Oxford University Press
- 2.

offshore banking units, SEZs, financial markets interdependence and securitization, deregulation, technology and financial innovations.

UNIT- III

The Eurocurrency market, international debt management, factors determining exchange rates – national / international, political and economic- direct and indirect quotations- spot rates, forward rates premium and discount and cross rates, basics of derivatives-forward exchange rates, contracts, currency options, swaps and interest rate swaps, major recommendations of the various expert group on forex markets, letter of credit mechanism and UCPDC/ URC/ Buyer's /Sellers credit, bilateral trade, counter trade, high seas sales.

UNIT-IV

Various facilities to exporters and importers including forfeiting and factoring, NRI accounts – Indian rupee and foreign currency accounts, risk and credit analysis, management of foreign exchange risk, current banking practice in the analysis and control of foreign portfolio risk, A modern Portfolio Theory Oriented approach to assessment

MCH7241: INTELLECTUAL PROPERTY LAWS

Objective: The aim of this course is to develop the understanding of relevance, business impact and protection of intellectual property along with the types of intellectual property rights: patents, trademarks, copyrights, industrial design, geographical indications and international conventions.

UNIT-I

Basic principles of patent law, patent application procedure, drafting of a patent specification, understanding copyright law, basic principles of trade mark and design rights, international background of intellectual property

UNIT-II

Patents - objectives, rights, assignments, defenses in case of infringement, copyright-objectives, rights, transfer of copyright, work of employment infringement, defenses for infringement. trademarks - objectives, rights, protection of goodwill, infringement, passing off, defenses, designs - objectives, rights, assignments, infringements, defences of design infringement, enforcement of intellectual property rights - civil remedies, criminal remedies, Border Security measures. Practical Aspects of Licensing - Benefits, Determinative factors, important clauses, licensing clauses.

UNIT-III

Computer software and intellectual property - objective, copyright protection, reproducing, defences, patent protection, database and data protection- objective, need for protection, UK data protection act, 1998, US safe harbor principle, enforcement, protection of semi-conductor chips - objectives ,justification of protection, criteria, subject-matter of protection, WIPO treaty, TRIPs, SCPA, domain name protection - objectives, domain name and intellectual property, registration of domain names, disputes under intellectual property rights, jurisdictional issues, international perspective37.9981(ps)-11()-10(-)-7. assignIentI

geographical indications-objectives, justification, international position, multilateral treaties, national level, Indian position, protection of traditional knowledge - objective, concept of traditional knowledge, holders, issues concerning, bio-prospecting and bio-piracy, alternative ways, protect ability, need for a Sui-Generis regime, traditional knowledge on the International arena, at WTO, at national level, traditional knowledge digital library.

References

electronic records and secure digital signatures, regulation of certifying authorities, digital signature certificates, duties of subscribers, penalties and adjudication, the cyber regulations appellate tribunal, offences, miscellaneous provisions, latest amendments in IT act 2000, world scenario of cyber laws

UNIT-IV

Law relating to cyber crimes, hacking, web vandals, cyber fraud and cheating, e-mail spamming, cyber pornography, inappropriate web linking practices, international libel laws and liability of ISPs cyber squatter, domain name disputes, copy right protection in cyber world, software piracy, software patents, taxation issues in e-commerce, protection of cyber consumer in India, and CPA1986, cyber contracts and Indian contract act.

References

1. Ahmad, F., *Crackdown in India*, Pioneer Books, and New Era Law Publication.
2. Bakshi and Suri, *Crackdown on E-commerce*, Bharta Publishing House, New Delhi.
3. Greenstein & Feinman, *Electronic Commerce and the Internet*, Tata McGraw Hill.
4. Joseph, P., *E-commerce*, Prentice Hall India.
5. Murthy, C.S.V., *E-commerce*, Himalya Publishing House
6. Senn, J.A., *Information Technology Law*, Prentice Hall.
7. Sharma, V., *Handbook of Cyber Laws*, Macmillan Publication.
8. Singh, Y., *Cyber Laws*, Universal Law Publishing Co.

MCH7251: MARKETING FOR ENTREPRENEURSHIP

Objectives- This course aims that students learn the more advanced marketing strategies – other than those included in the compulsory paper on strategic management. It endeavours to sharpen the grasp of theoretical concepts and analytical ability of students particularly through the use of relevant cases.

UNIT-I

Introduction and overview of marketing strategy- definition, brief history and current trends, importance, conceptual framework of marketing strategy, alternative approaches to developing the strategic marketing plan especially formal planning systems, writing a strategic marketing plan

UNIT-II

Marketing strategy in different situations – product life cycle and marketing strategy, managing profit growth, sales growth, new products, product lines, product portfolio, strategies for market leaders, challengers, followers and nichers, offensive and defensive competitive strategy.

UNIT – III

Marketing strategy in different situation continued competing on costs competing on price, competition between price points, segmentation strategies, market share strategies, and speed as strategy, marketing strategies for nonprofit organizations and for select prominent business sectors of the Indian economy.

UNIT – IV

Marketing strategy implementation, McKinsey 7-S framework, marketing strategy evaluation including marketing audit and essential marketing metrics, financial aspects of marketing management.

References

1. Aaker, David A., *Strategic marketing*, John Wiley & Sons Pte. Ltd.
2. Chernev, A. and Kolter, P., *Strategic marketing*, Bright star Media Inc.
3. Schnnaars, Steven P.,

UNIT-II

Managing labor-management strategic partnerships-dynamics of strategic partnerships- cross-firm partnership, cross-institution partnership, labour-management partnership; principles of partnership, tensions underlying the principles of partnership, historical Indian labour relations, implications for work-family integration: strategy towards integrating work and family life, holistic approach to work, changes in the workforce and related problems, role of employers, unions, professional associations, and government, best practices in India.

UNIT-III

Knowledge work and knowledge management- role of knowledge in the economy and firms, types of knowledge critical to success, role of information technology in knowledge management, organizational strategies for using, capturing and sharing knowledge, role of knowledge manager, implementing technical and social systems