

Assam Don Bosco University

Programme Project Report (PPR)

Master of Commerce

i. Programme's Mission and Objectives

A Master of Commerce Program conducted in the online mode is designed for the learners aspiring to work in the industry or at the entrepreneurial extent. The skills and knowledge gained from this program shall help them contribute to the growth of the business, as professional and qualified managers, entrepreneurs and owners.

ii. Relevance of Program with the Assam Don Bosco University Mission & Goals

The programmes mission and objectives are in alignment with the University's mission, vision and goals, as detailed below.

Vision

The vision of Don Bosco University is:

'To mould young persons into intellectually competent, morally upright, socially committed and spiritually inspired citizens at the service of India and the world of today and tomorrow, by imparting holistic and personalized education.'

Guided by this vision and leveraging its century-old expertise in education in India and abroad, Don Bosco University is envisaged to be a centre of excellence in study and research focusing upon the following:

- Providing easier access to higher education for the under-privileged.
- Harmonizing technical excellence with human and religious values.
- Employment-oriented courses in emerging areas of contemporary technology and service.
- 'Teacher Education' as a privileged area of interest to accelerate the pace, reach and quality of education.
- Impetus to research initiatives with practical and social relevance.
- Providing a forum for debate and research on key human issues like religion & culture, peace & justice.
- Contributing to the socio-economic development of North-East India.
- Boosting international linkages and collaboration in university education.

The spirit of the university has been encapsulated in its emblem which has five distinct elements:

- The Cross' signifies its underlying Christian inspiration;
- 'The Profile of St. John Bosco' denotes its distinctive educational philosophy;
- 'The book emphasizes its commitment to academic excellence;
- 'The rays of the Rising Sun' stand for its dynamism and commitment to society; and,
- The motto, 'Carpe Diem' which meaning 'Seize the Day' challenging every Bosconian to grasp the opportunities presented by each new day and attain 'life in its fullness.'

Mission

*Built on a great legacy inherited from our founding fathers, our mission is to create an environment of stimulating intellectual dialogue across disciplines and harvest **knowledge with a cutting-edge through high quality teaching, research, and extension activities** leading to the generation of students who would provide leadership, vision and direction to society.*

Goal

*Our goal is to realize this vision by 2025. **Our strategy is to develop innovative programmes in basic and emerging disciplines** in a phased manner and to update them periodically so as to keep ourselves on track and on time. Our commitment is to involve the faculty and students in **interactive learning environment both within and outside the University through contextual and experiential programmes** so that they would be builders of a **worldwide-network of knowledge-sharing** and excel in their performance with a winning edge in the wider context of globalization.*

iii. Nature of Prospective Target Group of Learners

This Program is designed to target working individuals who wish to further their professional and academic qualifications, or wish to acquire domain specific knowledge and skills in their chosen profession or industry, in the field of 'management'.

iv. Appropriateness of Programme to be conducted in Online Learning mode to acquire specific skills and competence

A program of this nature is apt for delivery in the Online mode, given its practical nature. It's students, who would already be working in the industry , shall benefit from putting into practice their learnings on an ongoing basis, and shall be able to recognize aspects and applicability of their studies in their everyday work life.

v. Instructional Design

a. Curriculum Design

As per University Curriculum in place for campus programs.(Attached)

b. For Online Mode:

E-Learning Materials Quality Standard:

The online courses should comply with the following Quality standards, namely:-

(i) The courses should follow the following four quadrant approach, as per the SWAYAM Guidelines:-

(a) Quadrant-I is e-Tutorial; which shall contain: Video and Audio Content in an organized form, Animation, Simulations, video demonstrations, Virtual Labs, etc, along with the transcription of the video.

(b) Quadrant-II is e-Content; which shall contain; self-instructional material (digital Self Learning Material), e-Books, illustrations, case studies, presentations etc, and also contain Web Resources such as further references, Related Links, Open source Content on Internet, Video, Case Studies, books including e-books, research papers and journals, Anecdotal information, Historical development of the subject, Articles, etc.

(c) Quadrant-III is the Discussion forum; for raising of doubts and clarifying the same on real time basis by the Course Coordinator or his team.

(d) Quadrant-IV is Assessment; which shall contain; Problems and Solutions, which could be in the form of Multiple Choice Questions, Fill in the blanks, Matching Questions, Short Answer Questions, Long Answer Questions, Quizzes, Assignments and solutions, Discussion forum topics and setting up the FAQs, Clarifications on general misconceptions.

c. Duration of the Program

As per University duration policy for on campus programs, in conjunction with the UGC regulation in place.

d. Faculty and Support Staff Requirement

As per UGC Regulations

e. Instructional Delivery Mechanisms

Courses to be delivered in an 'online' mode with learning material in the form of E-SLM's, and Self Assessments being available for the students. Additionally, virtual live lectures and recorded lecture sessions to be provided as per a fixed schedule towards the end of each term.

f. Student Support Systems

Learner Support Service via Web, Chat, Call Support. Access to counsellors at Department on University campus. Access to E-Learning Library resources in the student portal.

vi. Procedure for admissions, curriculum transaction and evaluation

a. Admission Policy

Admissions to be conducted twice a year (January and July), and as per common regulation for online programs already in place and in effect at the time, in conjunction with UGC Regulations.

b. Minimum Eligibility

As per common regulation for online programs already in place and in effect at the time, in conjunction with UGC Regulations.

c. Fee Structure

As per fee structure in place for online programs, and as decided by fee committee from time to time.

d. Programme Delivery Methodology

Courses to be delivered under the 'online' mode of learning, with students being provided Self learning material in eBook format, along with access to online Self Assessment tools. Contact Programs Sessions to be conducted online once per semester.

e. Web Based Tools

A Web based Portal which shall allow the student access to the following

- Admission & Enrolment Details
- Fee Details and Online Fee Payment Gateway
- Prospectus, Regulations & Syllabus
- Notifications (Admissions, fees, examinations etc)
- Course List, with completion status and scores / results
- eBook's of SLM's.
- Self Assessment Tests (unscored)
- Internal Assessments - IA1 & IA2
- Online PCP Lectures (Recorded or via Virtual Classroom session) as conducted each semester.

- Online Learners forum, for student to student interaction.
- Online Copy of the Grade sheet.
- Access to online support in the form of web chat, ticketed email support etc.

f. Evaluation Methodology – Tools & Methods

Internal Assessment marks to comprise the results of Internal Assessment Tests (IA1 & IA2) over the duration of the Semester/Term towards 30% of the final marks, whereas the End Term Assessment , conducted at Examination centres (as per UGC Regulations) to comprise of the remaining 70%.

End Term Exam Regulations to be as per regulations governing on campus programs.

Being an online program, there shall be no provision or requirement to repeat or drop a year within the program.

vii. Requirement of the laboratory support and Library Resources

As per the syllabus / curriculum, no laboratory support required. Library resources can be accessed online.

viii. Cost Estimate of the Programme and the provisions

Upon receipt of approval from the UGC, the Finance Committee may set aside budgetary provisions towards Programme Development, Programme Delivery, Programme Maintenance. Once the programs are operational, fee receipts from the program may be used to cover the same, as per the guidance of the Syndicate and Finance Committee.

ix. Quality Assurance mechanism and expected programme outcomes

The expected outcome from these programs is a measurable increase in the skills and knowledge of the student in his/her area of study, and that increase should be reflected in a proportional increase in available job opportunities / role or profile changes in his or her current job or industry, and a change / increment in earning capability .

A Centre for Internal Quality Assurance shall be setup within 1 year of the launch of these programs (as per UGC requirements). The CIQA, working in collaboration with the Department , shall put in place a continuous quality measurement and improvement framework, using both student – teacher feedback, and outcome measurement on data gathered from students during and after completion of their programs via surveys. The findings, action taken report

and results shall be published and made available via the CIQA each year in the form of a report.

Master of Commerce

Term	Course	Credits
1	Accounting for Management	5
1	Business Ethics and Corporate Governance	5
1	Financial Management	5
1	Marketing Management	5
1	Organizational Behaviour	5
2	Managerial Economics	5
2	Research Methodology in Commerce	5
2	Business Statistics and Decision	5
2	Business Law	5
2	Corporate Finance	5
3	International Business	5
3	Cost Accounting	5
3	Portfolio Management	5
3	Entrepreneurship Management	5
3	Business Environment	5
4	Advanced Corporate Finance	5
4	Investment Banking	5
4	International Marketing	5
4	Supply chain and Logistics Management	5
4	Financial Institutions Management	5

Master of Commerce

Syllabus

Term I

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Syllabus

Term I

Accounting for Management

Accounting: Meaning, Scope and Principles-

Introduction, Importance and Scope, Concepts & Conventions: Introduction, Generally Accepted Accounting Principles.

Journalising Transactions, Ledger Posting and Trial Balance, Subdivision of a Journal-

Double Entry Framework: The Accounting Equation. Accounting Cycle: Journals, Ledgers, Purchase Book, Sales Book, Cash Book, Petty Cash Book, Trial Balance.

Financial Statements of Non- Corporate Entities-

Preparation of Financial Statements: Profit and Loss Account and Balance Sheet with Necessary Adjustments.

Company Financial Statements: Analysis and Interpretation-

Analysis and Interpretation of Financial Statement: Meaning and Significance.

Cash and Funds Flow Statements-

Ratio Analysis, Trend Analysis, Common Size and Comparative Financial Statement, Fund Flow Statement and Cash Flow Statement

Marginal Costing and Cost Volume Profit Analysis-

Marginal Costing, Break Even Analysis, Applications of Marginal Costing.

Suggested Readings-

1. Self Learning Material by University18
2. Basic Accounting by Sofat, Rajni, Hiro, Preeti, PHI.
2. Managerial Accounting by Ronald W Hilton| G Ramesh| M Jayadev
3. Management Accounting by M.Y.Khan | P.K Jain

Business Ethics and Corporate Governance

Introducing Business Ethics-

Definition- Morality, Ethical Theory, Business Ethics and the law; Importance of Business Ethics; Globalization-its relevance for business ethics; Sustainability- triple bottom line, environmental

perspectives, economic perspectives, Social perspectives, Implications for business ethics; Ethics as a dimension of Social Responsibility.

Framing Business Ethics-

Corporate Responsibility, and Corporate Citizenship: Corporation-key features, responsibilities; corporate social responsibility (CSR)- relevance, nature, international context, strategic CSR and its outcomes; Stakeholders: Relevance, stakeholder theory of the firm; Corporate citizenship-definition, different perspectives, relevance for business ethics.

Evaluating Business Ethics-

Ethical Theories: introduction, role of ethical theory, normative, traditional and contemporary ethical theories.

Making Decisions in Business Ethics-

Ethical Decision Making: introduction, models of decision making, individual and situational influences on decision making.

Managing Business Ethics-

Management of business ethics: introduction, codes of ethics-design and implementation; managing stakeholder relations, assessing ethical performance, formal and informal business ethics programme; leadership and business ethics.

Shareholders and Business Ethics-

Shareholders and business ethics- understanding corporate governance, ethical issues in corporate governance, shareholders and globalization, shareholding for sustainability.

Employees and Business Ethics-

Employees and Business Ethics- ethical issues in the firm-employee relation, ethical challenges of global recruitment, sustainable employment.

Consumers and Business Ethics-

Consumers as stake holders-limits of caveat emptor, ethical issues in marketing management and strategy, ethical challenges of global market place, sustainable consumption.

Suppliers, Competitors and Business Ethics-

Suppliers and competitors as stakeholders, ethical issues and suppliers and competitors, ethical challenges of global business networks, ethical sourcing and fair trade, sustainability and business relationships.

Civil Society and Business Ethics-

Civil Society Organizations (CSOs) as stakeholders, ethical issues and CSOs, Globalization and CSOs, Corporate citizenship and CSOs.

Government, Regulation and Business Ethics-

Government as stakeholder, ethical issues in the business-government relationship, impact of globalization on business-government relationship, governments, business and sustainability.

Conclusions and Future Perspectives-

Sustainability as a new goal, corporate citizenship as a new concept, role of management tools and different stakeholder constituencies, influences on ethical decision making, trade-offs and conflicts between different stakeholder groups.

Suggested Reading-

1. Self Learning Material by University18.
2. Business Ethics by Andrew Crane and Dirk Matten.

Financial Management

Nature of Financial Management-

Evolution of Financial-management, Scope and Objectives of Financial Management.

Capital Budgeting Decisions-

Capital Budgeting Process, Project Formulation & Project Selection, Introduction to Various Capital Budgeting Techniques; Payback Period Method, Average rate of return, Net Present Value method, IRR, Benefit-Cost Ratio, Capital Rationing.

Long-Term Finance-

Sources of Long Term Funds- Equity Shares, Preference Shares, Debentures, Public Deposits, Factors Affecting long Term Funds Requirements.

Asset-based Financing: Lease, Hire Purchase and Project Financing-

Lease Financing: Concept, Types. Advantages and Disadvantages of Leasing.

Capital Structure: Theory and Policy-

Determinants of Capital Structure, Capital Structure Theories, Cost of Capital, Operating and Financial Leverage.

Principles of Working Capital Management-

Concepts, Factors affecting Working Capital Requirements, Determining Working Capital Requirements, Sources of Working Capital.

Dividend Theory and Dividend Policy-

Retained Earnings & Dividend Policy, Consideration in Dividend Policy, Forms of Dividends, Dividend Theories, Bonus Shares.

Corporate Restructuring, Mergers & Acquisitions-

Reasons and Factors Affecting Mergers, Acquisitions, Takeovers and Sell- offs'

Return, Risk and Shareholder Value-

Risk, Measurement of market risk, Relationship between risk and return, introduction to concepts of EVA, MVA, and CAPM.

Suggested Reading:

1. Self Learning Material by University 18.
2. Financial Management by Prasanna Chandra
3. Financial Management By I.M Pandey

Marketing Management

Introduction to Marketing-

Marketing Concepts and Orientations, Marketing Tasks, Marketing in Modern Context. Strategic Planning, Marketing System & Marketing Environment, Marketing Planning & Marketing Process.

Marketing Information-

Marketing Information System: Concept and Components.

Consumer Behaviour-

Factors Influencing Consumer Buying Behaviour, Buying Process. Organising for Marketing, Marketing Implementation & Control.

Segmentation and Targeting-

Market Segmentation & Targeting.

Overview of Product Management-

Product Decisions: Product Mix, Differentiation & Positioning, New Product Development, Consumer Adoption Process, Product Life Cycle and Strategies, Branding. Pricing Decisions: Objectives, Factors Affecting Pricing Decisions, Pricing Methods, Pricing Strategies. Channel Decisions: Channel Design and Channel Management Decisions, Promotion Decisions: Promotion Mix, Advertising, Sales Promotion, Public Relations.

Suggested Readings:

1. Self Learning Material by University18.
2. Marketing Management by R S N Pillai, V Bagavathi, S Chand.
3. Marketing Management by Philip Kotler| Keller | Jha.

Organisational Behaviour

Understanding Organisational Behaviour-

Introduction, Individual Behaviour in Organization, Perception

Learning and Behaviour Reinforcement, Personality and Motivation and Behaviour

Learning and Behaviour Modification, Attitudes.

Personality: Meaning, Self-Concept, Self Esteem, Major Determinants of Personality.

Motivation: Types of Motivation, Theories of Work Motivation given by Maslow, Herzberg, McGregor, Vroom and Porter-Lawler.

Group Behaviour and Decision Making, Leadership and Conflict Management, Stress Management.

Group Behaviours in Organization: Group Dynamics; Type of Groups, Group Norms and Roles, Group Cohesiveness, Group Development and Facilitation.

Dynamics of Managerial Leadership: Leadership Styles, Trait Approach, Behavioural Approaches, Managerial Grid.

Inter-personal Behaviour in Organization: Transactional Analysis, Management of Conflict. Stress Management.

Suggested Readings:

1. Self Learning Material by University18.
2. Organisational Behaviour by S.S. Khanka, S. Chand.

Master of Commerce

Syllabus

Term II

Managerial Economics

Unit 1- Managerial Economics

Definition, Nature and Scope of Business Economics, Wealth Definition, Scarcity Definition, Growth Definition, Production Possibility Curve, Circular Flow of Economic Theory to a Firm's Level Business Problems.

Unit 2- Demand and Supply

Meaning of Demand, Derivation of Individual Demand Curve, Market Demand, Demand Function, Elasticities of Demand, Demand Forecasting, Techniques of Forecasting Demand, Law of Supply, Elasticity of Supply.

Unit 3- Theory of Consumer Behaviour

Consumer Demand, Law of Diminishing Marginal Utility, Cardinal and Ordinal Concepts of Utility, Analysis of Consumer Behaviour: Cardinal Utility Approach, Analysis of Consumer Behaviour: Ordinal Utility Approach, Consumer's Equilibrium,

Unit 4- Production and Cost Analysis

Meaning of Production and Some Concepts, Production Function, The Laws of Production, The Laws of Returns to Scale Through Production Function, CES Production Function, Optimal Input Combination, Cost Concepts, The Theory of Cost: The Cost-Output Relations, Economies and Diseconomies of Scale.

Unit 5- Market Structure and Pricing Strategies

Market Structure and Degree of Competition, Pricing under Perfect Competition, Pricing under Pure Monopoly, Measuring Monopoly Power, Pricing and Output Decisions under Oligopoly, The Game Theory, Cost-plus Pricing, Multiple Product Pricing, Pricing in Life-cycle of a Product, Pricing in Relation to Established Products, Transfer Pricing, Competitive Bidding of Price, Peak Load Pricing.

Unit 6- Profit as Business Objective and Profit Planning

Profit as Business Objective, Theories of Profit: The Economists' Perception and Sources of Profit, Problems in Profit Measurement, Controversy over Profit Maximization Objective, Alternative Objectives of Business Firms, Reasonable, Profit as Control Measure, Profit Planning: Break-Even Analysis.

Unit 7- National Income: Concept and Measurement

Definition of National Income, Measures of National Income, Methods of Measuring National Income, Choice of Methods, Measurement of National Income in India.

Inflation: Definition of Inflation, Measures of Inflation, Kinds of Inflation, Effects of Inflation, The Monetarist View on Inflation, The Modern Approach to Inflation, Inflation in Less Developed Countries: The Structuralist View, Structuralists' Approach to Inflation, Policy Measures to Control Inflation.

Fiscal and Monetary Policy: Fiscal Policy: Definition and Objectives, India's Taxation Policy—1950-1990, Income Taxation and the Private Business, Corporate Income Taxation, Business Saving and Investment, Meaning and Scope of Monetary Policy, Instruments of Monetary Policy, The Limitations of Monetary Policy.

Suggested Readings-

1. Self Learning Material by University18
2. Managerial Economics by D.N. Dwivedi

Business Statistics

Module 1- Statistics An Overview

Reasons for Learning Statistics, Statistics Defined, Types of Statistical Methods, Importance and Scope for Statistics, Limitations of Statistics, Need for Data, Sources of Data and Principles of Measurement.

Data Classification, Tabulation and Presentation- Classification of Data, Organizing Data Using Array, Tabulation of Data, Graphical Presentation of Data, Types of Diagrams, Exploratory Data Analysis.

Module 2- Uni-Variate Analysis

Measures of Central Tendency- Meaning, Objective of Central Tendency, Arithmetic Mean, Geometric Mean, Harmonic Mean, Mode and Median, Partition Values- Quartiles, Deciles and Percentiles.

Measures of Dispersion- Significance of Measuring Dispersion, Classification of Measures of Dispersion, Distance Measures, Average Deviation Measures, Measures of Skewness, Moments, Kurtosis.

Module 3- Bi-variate Analysis

Correlation Analysis- Meaning, Significance, Types, Methods of Correlation Analysis.

Regression Analysis- Meaning, Advantages, Types, Estimation: The Method of Least Squares, Regression Coefficients, Methods to Determine Regression Coefficients, Standard Error of Estimate and Prediction Intervals.

Hypothesis Testing- Hypothesis and Hypothesis Testing, Procedure, Direction, Errors in Testing, Hypothesis Testing for Population Parameters with Large Samples and Single Population Proportion, Testing for Population Mean with Small Samples and Testing Based on F-Distribution.

Module 4- Probability and Probability Distribution

Fundamentals of Probability- Concepts, Definition, Counting Rules for Determining the Number of Outcomes, Rules of Probability and Algebra of Events, Baye's Theorem.

Probability Distribution- Meaning, Function, Expected Value and Variance of Random Variable, Discrete Probability Distributions, Continuous Probability Distributions.

Module 5- Time Based Data: Forecasting and Time Series Analysis, Index Numbers

Forecasting- Meaning of Forecasting, Types of Forecasts, Methods, Steps of Forecasting.

Time Series Analysis- Meaning, Objective, Time Series Decomposition Models, Quantitative Forecasting Methods, Trend Projection Methods, Measurement of Seasonal Effects, Measurement of Cyclical Variations- Residual Method, Measurement of Irregular Variations.

Index Numbers- Definition, Types, Characteristics and Uses of Index Numbers, Methods for Construction of Price Index, Weighted and Unweighted Price Indexes, Quantity or Volume Index, Value Index.

Suggested Readings:

1. Self Learning Material by University18.
2. Fundamentals of Business Statistics by J K Sharma
3. Business Statistics by P.K. Mathur, Ashutosh Bajpai, M.P. Singh

Business Law

Module 1- The Indian Contract Act, 1872

- a) Nature and Kinds of Contracts Offer and Acceptance, Consideration, Capacity of Parties.
- b) Free Consent, Legality of Object and Consideration, Void Agreements, Contingent Contracts.
- c) Performance of Contracts, Discharge of Contracts, Quasi-Contracts, Remedies for Breach of Contract.
- d) Indemnity and Guarantee, Bailment and Pledge, Agency

Module 2- Law of Sale of Goods

- a) Contract of Sale of Goods
- b) Conditions and Warranties
- c) Transfer of Property
- d) Performance of Contract of Sale
- e) Remedial Measures

Module 3- The Negotiable Instruments Act, 1881

- a) Negotiable Instruments
- b) Parties to Negotiable Instruments
- c) Presentation of Negotiable Instruments
- d) Negotiation of Negotiable Instruments
- e) Dishonour and Discharge of Negotiable Instruments
- f) Banker and Customer

Module 4- Consumer Protection Act, 1986

- a) Consumer Protection Act, 1986

Module 5- Law of Arbitration and Conciliation

- a) General Provisions Regarding Arbitration.
- b) Arbitral Tribunal
- c) Arbitral Proceedings
- d) Conciliation
- e) Enforcement of Certain Foreign Awards.

Module 6- Law of Information Technology

- a) Information Technology Act, 2000

Module 7- Company Law

- a) The Company
- b) Kinds of Companies
- c) Memorandum of Association and Articles of Association

Suggested Readings:

1. Self Learning Material by U18.
2. Business Law by Bose D. Chandra

Corporate Finance

Module 1-

Financial Management Basics: Meaning of Business Finance, Importance of Business Finance, Meaning, Objectives and Scope of Financial Management, Liquidity vs. Profitability and Importance of Financial Management.

Valuation Concepts and Securities Valuation: Time Value of Money, Valuation of Assets, Debentures, Preference Shares and Equity Shares.

Risk and Return: Risk and Uncertainty, Measurement of Return, Relationship between Risk and Return, Criteria for Evaluating Proposals to Minimize Risk, Methods of Risk Management, Major Risk Return Decision Areas, Capital Market Theory (CPT).

Capital Budgeting: Cases of Capital Budgeting Decisions, Concept and Importance of Capital Budgeting, Kinds of Capital Investment Proposals, Factors affecting Capital Investing Decisions, Determination of Capital Cash Flows for Investment Analysis, Capital Budgeting Appraisal Methods.

Module 2-

Cost of Capital: Concept, Importance and Classification of Cost of Capital, Controversary Regarding Cost of Capital, Computation of Cost of Capital.

Leverages: Meaning, Types and Significance of Leverages.

Capital Structure: Meaning of Capital Structure, Capital and Financial Structure, Patterns of Capital Structure, Point of Indifference, Optimum Capital Structure, Capital Structure Theories, Capital Structure Financing Policy.

Dividend Theory and Policy: Meaning of Dividend, Conflicting Theories, Dividend Policy, Forms of Dividend, Bonus Shares.

Module 3-

Financing: Long Term and Short Term: Financial Markets, Classification of Sources of Finance, Security Financing, Issue of Warrants, Loan Financing, Specialized Financial Institutions or Development Banks, Difference between Hire Purchase and Lease Financing.

Financial Statement: Analysis and Interpretation: Relationship between Analysis and Interpretation, Steps Involved in the Financial Statement Analysis, Ratio Analysis, Classification of Ratios- Profitability, Turnover, Financial, Advantages of Ratio Analysis and Limitations of Accounting Ratios.

Cash Flow Analysis: Meaning of Cash Flow Statement, Preparation of Cash Flow Statement, Computation of Cash from Operating Activities, AS-3 (Revised) and Cash Flow Statement, Difference between Cash Flow and Fund Flow Analysis, Utility and Limitations of Cash Flow Analysis.

Financial Planning and Strategy: Meaning of Financial Planning and Financial Plan, Estimating Capital Requirements, Capitalization, Patterns of Financing, Time of Floatation.

Module 4-

Working Capital Management: Meaning, Need, Types and Adequacy of Working Capital, Management of Working Capital, Cash, Inventories, Accounts Receivable, Factoring Institutions, Management of Accounts Payable, Working Capital Finance.

Corporate Restructuring: Derivatives and Corporate Governance: Corporate Restructuring: Mergers, Amalgamations and Acquisitions, Meaning and Forms of Corporate Restructuring, Mergers, Amalgamations and Acquisitions, Reasons for Mergers or Acquisitions, Types of Mergers, The

Synergy of Mergers and Acquisitions, The Dangers of Mergers, Amalgamations, Mergers, and Acquisitions in India, Corporate Governance.

International Financial Management: Reasons for Investing Abroad, Basic Problems in Financial Management, Foreign Currency Management, Financing Multinational Organizations.

Financial Management in Public Sector Government Enterprises: Meaning, Characteristics, Objectives of Public Sector Enterprise, Rationale of Public Sector Enterprises, Forms of Public Sector Enterprises, Features of Financial Management, Agenda for the Public Sector.

Suggested Readings-

1. Self Learning Material prepared by University18.

Research Methodology in Commerce

Module 1- Introduction to Research Methodology

Foundations of Research- Define Research, Scientific Method, Research and Theory, Conceptual or Theoretical Models.

Social Science Research- Meaning, Objectivity, Limitations of Social Science Research and Ethics in Social Science Research.

Types and Methods of Research- Research Classification, Pure and Applied Research, Exploratory or Formulative Research, Descriptive Research, Diagnostic Study, Evaluation Studies, Action Research, Experimental Research, Analytical Study or Statistical Method, Historical Research, Steps in Research.

Review of Literature- Need for Reviewing Literature, Literature Search Procedure, Sources of Literature, Planning the Review Work.

Planning of Research- The Planning Process, Selection of a Problem for Research, Formulation of the Selected Problem, Hypotheses, Concepts, Measurement and Research Design or Plan.

Module 2- Data Collection Method and its Tools

Sampling- Introduction, Sampling Techniques or Methods, Sample Design and Choice of Sampling Techniques, Sample Size, Sampling and Non Sampling Errors.

Methods of Data Collection- Meaning, its Importance, Sources of Data, Secondary Data and its Uses, Methods of Collecting Primary Data, Observation, Experimentation, Simulation, Interviewing, Panel Method, Mail Survey, Projective Techniques, Sociometry, Content Analysis.

Tools for Data Collection- Types of Tools, Construction of Schedules and Questionnaires, Measurement Scale and Indices, Pilot Studies and Pre-Tests.

Field Work- Nature of Field Work, Selection and Training of Investigators, Sampling Frame and Sample Selection, Field Operations and Administration.

Module 3- Processing of Data

Data Processing- Introduction, Preparation for Analysis, Editing, Coding and Classification, Transcriptions of Data, Preliminaries for Computerized Data Processing, Tabulation, Construction of Frequency Table, Graphs, Charts and Diagrams.

Statistical Analysis of Data- Statistical Analysis, Measures of Central Tendency, Measures of Dispersion, Measures of Association/Relationship, Multivariate Analysis, Hypothesis Testing, Tests of Significance, Time Series Analysis.

Module 4- Report Writing

Introduction, Types of Reports, Planning Report Typing, Research Report Format, Principles of Writing, APA Style of Using References, Documentation: Footnotes and Bibliography, Writing and Typing the Report, Evaluation of Research Project.

Suggested Reading-

1. Research Methodology by O.R. Krishnaswamy by HPH.

Master of Commerce

Syllabus

Term III

International Business

Unit 1- Introduction to International Business

Concept of Business, Overview of International Business, Introducing the Multinational Firm, Development of International Business, Comparison of Domestic and International Business, The Future of International Business.

Unit 2- International Business Environment

The Concept of Political Environment, Socio-Cultural and Ethical Environments, The Economic System, The Multinational Financial Environment.

Unit 3- The Foreign Exchange Scenario

Foreign Exchange Market, Foreign Exchange Rate Risk.

Unit 4- Global Strategies of Business

Basic Concept of Strategy, Introduction to Business- Level Strategies, Combination of Generic Business Strategies, Tactics for Business Strategies, Strategies for International Business, Strategy for Global Market Entry, Global Strategies of Business in India.

Unit 5- Mergers and Acquisitions

An Overview of Mergers and Acquisitions, Mergers, Acquisitions, M & A Marketplace Difficulties, The Great Merger Movement.

Unit 6- Global Brands and Organization Behaviour

Concept of Global Brands, Strategies for Global Brands, Building International Brands, Global Customer Behaviour, Global Scenario of Organizational Behaviour, Approaches to Organizational Behaviour.

Unit 7- Supply Chain Management and Global Distribution System

Supply Chain- Nature and Concept of Supply Chain Management, Prerequisites for Supply Chain Management, Types of Supply Chain Management, Supply Chain Management Strategy, Supply Chain Policies, Global Distribution, Facility Location Stocking Policy, Materials Handling, Role of Transportation in Global Distribution, Standards and Testing Practices in Global Distribution.

Unit 8- Globalization

Introduction to Globalization, Different Approaches Related to Globalization, Drivers of Globalization.

Suggested Reading-

1. Self-Learning Material by University18.

Portfolio Management

Unit 1- Investments: Concept and Features

Micro- and Macroeconomic Concepts Relating to Investment Objectives, Investment and Speculation, Investment and Gambling, Investment Constraints, Investment Process, Security Analysis, Financial and Non-Financial Forms of Investment, Philosophy of Individual and Institutional Investors, Investment Opportunities, Investment Environment, Sources of Investment Information, Nature of Security and Investment Analysis, Process of Investment Decisions, Financial Markets and Investments, Investment Management, Behavioural Finance and Investment.

Unit 2- Investment Avenues

Classification of Securities, Mutual Funds, American Depository Receipt, Indian Depository Receipt (IDR), Commodities, Real Assets, Real Estate, Rural Savings, Arts & Curios, Antiques, Basis of Selection of Securities, Risk Perceptions in Securities.

Unit 6- Depository System and Listing of Securities

Need for Depositories, Depository Process, Depository Participants, Formalities for Opening Demat Account, Role of DPs, Cost of Demat Process, Advantages and Disadvantages of Demat Account, Precautions and Safeguards, Rematerialisation Process, Listing of Securities, Listing Process, Delisting of Securities, Recent Developments.

Unit 7- Futures and Options

Derivatives Market, Advantages of Options, Forward, Futures and Options, Black Scholes Option Pricing Model, Factors Affecting Option Price, Futures, Contract Specifications, Futures in Indian Stock Market, Selection of Index for Futures, Benefits of Index Futures, Trading in Futures and Options.

Unit 9- Risk and Return

Definition of Risk, Risk and Exposure, Characteristics of Risk, Types of Risks, Risk in Investment, Risk Avoidance, Minimizing the Risk Exposure, Contemporary Risks Models, Measurement of Returns, Assets Allocation Strategies, Diversification Strategies.

Unit 11- Multifactor Risk and Return Models

CAPM Theory, Security Market Line, Multifactor Model of Risk and Return, Other Multifactor Model of Risk and Return.

Unit 12- Efficient Market Hypothesis

Basic Concepts, Random Walk Theory, Weak Form of EMH, Predictability of Stock Returns – Empirical Evidences, Semi –Strong Form of EMH, Strong Form of EMH, Indian Experience, Market Inefficiencies, Maximization of Efficiency in a Market.

Unit 13- Company Valuation

Need for Valuation, Fundamental Principles of Valuation, Valuations Models, DCF Model, Illustration: Valuation of India Cements using DCF Model, EVA and MVA Models, Use of Real options in Valuation, Effects of Undervaluation and Overvaluation, Distress Valuation.

Unit 14- Equity Valuation

Return, Multiple Holding Period, Intrinsic value vs Market Value, Tradition Valuation Methods.

Unit 15- Bond Valuation

Bond Basics, Characteristics of Bonds, Bond Markets, Bond Risk, Time Value Concept, Bond Returns, Bond Yield and Yield to Maturity, Day Count Conventions, Term Structure and Interest Rates, Bond Value Theorems, Duration and Convexity, Riding the Yield Curve, Immunization.

Unit 16- Technical Analysis

Basic Principles of Technical Analysis, Advantages of Technical Analysis, Criticism Against Technical Analysis, Technical Price Forecasting, Various Technical Indicators, Dow Theory, Elliot Wave Theory, Volume as Confirmation, Chart Patterns, Various Forms of Charting, Trend Reversal, Bullish Falling Wedge in an Uptrend, Neural Network Analysis, Technical Chart Software, Difference between Fundamental Analysis and Technical Analysis.

Unit 17- Fundamental Analysis

Economic Analysis, Industry Analysis, Factors Affecting industrial Performance, Company Analysis, Financial Health.

Unit 18- Portfolio Construction

Fundamental Principles of Portfolio Management, Portfolio Theory, Portfolio Management : Traditional and Modern Approaches, Portfolio Creation, Portfolio Risk Management through Diversification, Beta in Portfolio Selection, Uncertainty of Real Returns and Purchasing Power Risk, Purchasing Power Parity, Combination of Equity and Debt, Portfolio of Commodities, Portfolio Churning, Portfolio Hedging, Traditional Portfolio Analysis, Modern Analytical Approach, Portfolio Performance Analysis, Measuring Portfolio Efficiency.

Unit 19- Markowitz Model

Simple Diversification, Problems of Diversification, The Markowitz Model, Three Security Portfolios, Markowitz Efficient Frontier.

Unit 20- Sharpe Portfolio Optimisation Model

Sharpe's Performance Index, Sharpe's Single Index, Sharpe's Optimal Portfolio, Construction of the Optimal Portfolio, Optimal Portfolio with Short Sales.

Unit 21- Portfolio Evaluation

Performance Evaluation, Mutual Funds, Sharpe's Performance Index, Treynor's Performance Index, Jensen's Performance Index.

Unit 22- Portfolio Revision and Management

Portfolio Revision, Formula Plans, Rupee Cost Averaging, Constant Rupee Plan, Constant Ratio Plan, Variable Ration Plan, Dollar Cost Averaging, Portfolio Revision and Transaction Cost, Equity and Derivative Portfolios, Equity and Debt Portfolios, Managing Portfolio of Individuals, Managing Portfolio Corporate Clients, Management of International Portfolios, Future of Portfolio Management in India.

Suggested Reading-

1. Security Analysis and Portfolio Management by K Sasidharan and Alex K Mathews.

Entrepreneurship Management

Unit 1- Entrepreneurship

Evolution, Concept and Definition of an entrepreneur, Characteristics, Functions and Types of Entrepreneurs, Intrapreneur, Qualities of an Entrepreneur, Growth of Entrepreneurship in India, Role of Entrepreneurship in Economic Development, Women Entrepreneurship in India.

Unit 2- Assessment of Business Opportunity

Search for Business Ideas, Market Assessment, Sources of Information, Modalities of Information Collection, Environmental Assessment.

Unit 3- Selection of Business Opportunities in Different Sectors

Entrepreneurial Opportunities in Sectors such as Manufacturing Services, Knowledge Based Industries. Business Opportunity Identification and Selection.

Unit 4- Preparing a Business Plan

Meaning and Significance of Business Plan, Components of Business Plan and Contents of a Business Plan.

Unit 5- Feasibility Study

Overview of Feasibility Study, Stages of Feasibility Study, Areas of Assessment in a Feasibility Study.

Unit 6- Project Finance

Need for Finance, Types of Finance, Sources of Finance, Venture Capital, Financial Institutions.

Unit 7- Support Agencies

Need for Support, Support to Entrepreneurs by DIC, SIDBI, SIDCO, SSIB, NSIC, SISI, RDC's, Other Institutions, etc. Entrepreneurship Promotion by Government through Various Schemes.

Unit 8- Entrepreneurial Motivation and Development

Define Motivation, Factors Motivating Entrepreneurs, Meaning and Development Programs. Objectives, Basic Course Contents of EDP's, Evaluation of EDP's, Organization Involved in EDP's.

Suggested Reading-

1. Self-Learning Material by University18.

Business Environment

Module I: Business Environment

Concept of Environment and Business Environment, Features, Components and Importance, Process and Techniques of Environmental Analysis.

Module II: Economic trends in India- NEP

Meaning of New Economic Policy of India, 1991, Rationale for reforms, Reason of launching New economic policy, Main Objectives of New Economic Policy –1991, Main Measures Adopted in the New Economic Policy, Economic reforms in India –Liberalisation- Steps taken under the Liberalisation reform, Privatisation- Modes of Privatisation, Motives and Reasons for Privatisation, Advantages and Disadvantages, Steps Taken for Privatisation, Types of Privatisation, Globalisation- History, Features, Steps Taken for Globalisation, Advantages and Disadvantages, Impact of Globalisation on Business and Trade.

Module III: Foreign Investment

Meaning and Types of Investment, Meaning and Types of Foreign Investment, Foreign Direct Investment, Methods, Forms, Types, Advantages, Disadvantages, Impact of Foreign Direct Investment.

Module IV: Multinational Corporations

Meaning of multinational corporations, Definitions of Multinational corporations (MNCs), Meaning of Transactional corporations (TNCs), Meaning of Multinational enterprise (MNE), Characteristics of MNCs, Merits of MNCs, Limitations of MNCs from the Viewpoint of Host Country, Limitations from the Viewpoint of the Home Country, Indian MNCs (List of acquires of firms abroad), Impact of MNCs.

Module IV: Business Ethics and Social Responsibilities

Meaning of Ethics and Business Ethics, Nature, Need, Characteristics, Importance of business ethics, Companies with best ethical corporate policies worldwide, Meaning and Definitions of Social responsibility of business, Types and Need of Social Responsibilities.

Corporate Governance- Definition, Characteristics, Scope, Importance of Corporate Governance, Corporate Governance in India, Main features of Corporate Governance system in India, Provisions for improvements as per the department of company affairs in 2000, Seven major defects of Corporate Governance system in India.

Suggested Readings-

1. Self-Learning Material by University18.

Cost Accounting

Unit 1- Cost Accounting-

Meaning, Objectives, Advantages of Cost Accounting, Concepts and Classification of Costs, Methods and Techniques of Costing, Elements of Cost.

Unit 2- Materials-

Direct Materials, Purchasing Function, Purchase Procedure, Stores Functions, Bin Card, Classification and Codification of Materials, Inventory Control, ABC Analysis, VED Analysis, Pareto Analysis, FNSD Analysis, Two Bin System, Perpetual Inventory System, Continuous Stock Taking, Issue of Materials, Costing of Materials, Costing of Incoming and Outgoing Materials, Pricing of Material Returns, Material Losses, Stock Audit.

Unit 3- Labour-

Meaning of Labour Cost, Labour Remuneration, Premium Bonus Plan, Group Bonus Plans or Schemes, Incentive Plans for Indirect Workers, Co-Partnership, Labour Turnover, Idle Time, Overtime and Shift Work.

Unit 4- Overheads-

Meaning and Definition of Overheads, Classification and Codification of Overheads, Absorption of Factory Overhead, Over Absorption or Under Absorption, Administration Overheads, Accounting for Administration Overhead, Control of Administration Overhead, Selling and Distribution Overhead.

Unit 5- Activity-based Cost Allocation System-

Meaning, Definition, Features, Implementation of Activity-Based Costing System, Comparing ABC System with Traditional Costing System, Limitations of ABC System.

Unit 6- Methods of Costing- Unit Costing-

Unit Costing, Features of Output Costing, Analysis of Cost, Cost Sheet, Production Account, Difference between Cost Sheet and Production Account, Preparation of Cost Sheet, Treatment of Scrap, Preparation of Production Account.

Unit 7- Methods of Costing- Job Costing and Batch Costing-

Meaning, Definition, Features, Objectives and Procedure of Job Costing, Batch Costing, Back Flush Costing.

Unit 8- Methods of Costing- Contract Costing

Meaning, Definition, Features and Procedure of Contract Costing, Types of Contracts, Work-in-Progress.

Unit 9- Methods of Costing- Process Costing

Meaning, Definition, Features of Process Costing, Job Costing vs. Process Costing, Process Losses and Gains, Elements of Manufacturing Cost, Equivalent Production, Joint Products and By-Products, Accounting for Joint Product Costs and By-Products, Transfer Prices.

Unit 10- Methods of Costing- Operating Costing

Meaning and Features of Service Costing, Users of Service Costing, Cost Unit, Cost Analysis, Transport Costing.

Unit 11- Non-Integral Accounting System and Reconciliation-

Book-Keeping in Cost Accounting, Non-Integral System, Need for Reconciliation, Causes of Difference, Procedure for Reconciliation of Cost and Financial Accounts.

Unit 12- Integral Accounting System-

Meaning of Integral Accounting System, Advantages and Disadvantages of Integral Accounting System, Accounting Treatment, The Third Entry Method, Interlocking vs. Integration of Cost and Financial Accounts.

Suggested Reading-

1. Cost Accounting by M.C. Shukla, T.S. Grewal and Dr. M.P. Gupta.

Master of Commerce

Syllabus

Term IV

Investment Banking

Module I- Comparable Company Analysis

Comparable companies analysis steps; Selecting the universe of comparable companies; Identifying key characteristics of target; Spread key statistics, ratios and trading multiples; Benchmarking comparable companies; Valuation implied by EV/EBITDA; Valuation implied by P/E; Pros and cons of comparable analysis.

Module II- Discounted Cash Flow Analysis I

Summary of Discounted Cash Flow (DCF) analysis steps; Studying the target, Determination of key performance drivers; Financial statement analysis for valuation; Estimation of growth; Models for estimation of Cost of Equity – Capital Asset Pricing Model and Fama-French model.

Module III- Discounted Cash Flow Analysis II

Determination of Weighted Average Cost of Capital; Estimation of cost of debt; Projection of Free Cash Flow; Determining Terminal Value- Exit Multiple method and Perpetuity growth method; Calculation of present value; Determination of Valuation; Pros and cons of DCF analysis.

Module IV- Leveraged Buyouts

Meaning and objective of Leveraged Buyout (LBO); Rationale of LBOs in modern finance; Key participants; Characteristics of a strong LBO candidate; Economics of LBO; Exit and Monetizing strategies; LBO financing.

Suggested Reading-

1. Investment Banking by Rosenbaum and Pearl.

International Marketing

Module I- Decision to Internationalize

The Concept of International Marketing- Globalization and its Marketing Implications, Concept of International Marketing, Evolutionary Process of Global Marketing, Adaptation: The Critical Success Factor in International Markets, Theoretical Background of International Trade, Reasons for Entering International Markets, International Marketing Framework.

Module II- Scanning International Marketing Environment

Scanning the International Economic Environment- World Economic Institutions, United Nations Conference on Trade and Development, World Intellectual Property, United Nations Industrial Development Organization, International Economic Integrations, Major Trade Groups, India's Participation in Preferential Trade Agreements

International Political and Legal Environment- International Political Environment, International Political Systems, International Legal Environment, Judicial Independence and Efficiency, United Nations Commission on International Trade Law.

International Cultural Environment- The Concept of Culture, Cultural Globalization, Comparison of Cross-cultural Behaviour, Cultural Orientation in International Marketing, Self-reference Criterion and Ethnocentrism: Major Obstacles in International Marketing Decisions.

Module III- Market Identification, Evaluation and Selection

International Marketing Research- Introduction to International Marketing Research, Process of Marketing Research, Emic vs Etic Dilemma: Cultural Uniqueness vs Pan-culturalism, International Marketing Research and Human Judgement.

Exploring International Trade Opportunities- Background of International Trade Patterns, World Trade: An Overview, India's Foreign Trade: An Overview, Balance of Payments, Balance of Trade, Gains from International Trade, Strategic Measures to Promote India's Exports.

Identification, Segmentation, and Targeting of International Markets- Identification of International Markets, Segmentation of International Markets, Preliminary Screening for Selection of International Markets, Tools for International Market Evaluation and Selection.

Module IV- Entry Mode Decisions

Entering International Markets- Concept of International Market Entry Modes, Modes of Entry in International Markets, Investment Entry Modes, Selection of International Market Entry Modes, Choosing the Right Entry Mode Mix for International Markets.

Module V- Marketing Mix Decisions

Product Strategy for International Markets- Identification of Products for International Markets, Product Standardization vs Adaptation in International Markets, Product Quality Decisions for International Markets, Packaging and Labelling for International Markets, New Product Launch for International Markets, New Product Diffusion in International Markets, Concept of International Product Life Cycle Theory, International Product Strategy, Framework for Product-promotion.

Building Brands in International Markets- Concept of Branding, Branding Alternatives for International Markets, Strategies for Building Brands, Branding of Services, Strategy for Building Global Brands, Key Concepts of Building Brands, Implications of Life Cycle Concept in Brand Building, International Branding Strategy.

Pricing Decisions for International Markets- Concept of Pricing in International Markets, Pricing Approaches for International Markets, Factors Influencing Pricing Decisions, Terms of Delivery (Incoterms) in International Transactions, Terms of Payment in International Transactions, Counter Trade, Dumping, Transfer Pricing, Grey Marketing.

International Distribution- Concept of International Distribution Channels, Types of International Distribution Channels, Channel Intermediaries in International Markets, Selecting Channels of International Distribution, Structure of Distribution Channels in International Markets, International Retailing, Retailing in India, International Retailing and Private Labels.

Communication Decisions for International Markets- Consumer Response Hierarchy Models, Marketing Communication Strategies, Process of International Marketing Communication, Concept of International Marketing Communication Mix, Tools for International Marketing Communication, Factors Influencing International Communication Decisions, Strategic Framework for International Product-promotion Decisions.

Suggested Reading-

1. International Marketing by Rakesh Mohan Joshi.

Advanced Corporate Finance

Module I- The Time Value of Money

The Timeline, The Three Rules of Time Travel, Valuing a Stream of Cash Flows, Calculating the Net Present Value, Perpetuities, Annuities, and Other Special Cases, Solving for Variables other than Present Value or Future Value.

Module II- Interest Rates-

Interest Rates Quotes and Adjustments, Application: Discount Rates and Loans, The Determinants of Interest Rates, Risks and Taxes, The Opportunity Cost of Capital.

Module III- Valuing Bonds and Securities-

Valuing Bonds: Bond Cash Flows, Prices, and Yields, Dynamic Behavior of Bond Prices, The Yield Curve and Bond Arbitrage, Corporate Bonds.

Valuing Securities: The Dividend-Discount Model, Applying the Dividend-Discount Model, Total Payout and Free Cash Flow Valuation Models, Valuation Based on Comparable Firms, Information, Competition, and Stock Prices.

Module IV- Capital Structure and Payout Policies-

Capital Structure in a Perfect Market: Equity Versus Debt Financing, Modigliani-Miller I: Leverage, Arbitrage, and Firm Value, Modigliani-Miller II: Leverage, Risk, and the Cost of Capital, Capital Structure Fallacies, MM: Beyond the Propositions.

Financial Distress, Managerial Incentives, and Information: Default and Bankruptcy in a Perfect Market, The Costs of Bankruptcy and Financial Distress, Financial Distress Costs and Firm Value, Optimal Capital Structure: The Trade-Off Theory, Exploiting Debt Holders: The Agency Costs of Leverage, Motivating Managers: The Agency Benefits of Leverage, Agency Costs and the Trade-Off Theory, Asymmetric Information and Capital Structure, Capital Structure: The Bottom Line.

Payout Policy- Distributions to Shareholders, Comparison of Dividends and Share Repurchases, The Tax Disadvantage of Dividends, Dividend Capture and Tax Clienteles, Payout Versus Retention of Cash, Signaling with Payout Policy, Stock Dividends, Splits, and Spin-Offs.

Module 5- Capital Budgeting and Valuation with Leverage-

The Weighted Average Cost of Capital Method, The Adjusted Present Value Method, The Flow-to-Equity Method, Project-Based Costs of Capital, APV with Other Leverage Policies, Other Effects of Financing, Advanced Topics in Capital Budgeting.

Suggested Reading-

1. Corporate Finance by Jonathan Berk and Peter Demarzo.

Financial Institutions Management

Module 1- Introduction: Concept of Risk & Return

Risk vs. Return for Investors, The Efficient Frontier, The Capital Asset Pricing Model, Arbitrage Pricing Theory, Multi factor Model, Risk vs. Return for Companies, Risk Management by Financial Institutions.

Module 2- Trading in Financial Markets

The Markets, Long and Short Positions in Assets, Derivatives Markets, Plain Vanilla Derivatives, Clearing Houses, Margin, Non-Traditional Derivatives, Exotic Options and Structured Products, Risk Management Challenges.

Module 3- Managing Risk

Delta, Gamma, Vega, Theta, Rho, Calculating Greek Letters, Realities of Hedging, Hedging Exotic Options, Option Pricing.

Module 4- Foreign Exchange Exposure and Risk Management

Exchange rate determination, Foreign currency markets, Foreign currency derivatives, Forwards, Futures, Options and Swaps, Hedging currency risk.

Module 5- Interest Rate Risk

Interest rate derivatives and Swaps, The Management of Net Interest Income, LIBOR and Swap Rates, Duration, Convexity.

Suggested Reading-

1. Risk Management and Financial Institutions by John C. Hull's.

Supply Chain and Logistics Management

Unit 1- Introduction to Supply Chain Management-

Define Supply Chain Management, The Development Chain, Global Optimization, Managing Uncertainty and risk, Evaluation of Supply Chain Management, The Complexity, Key Issues in Supply Chain Management.

Unit 2- Inventory management and Risk Pooling-

Introduction, Single Stage Inventory Control, Risk Pooling, Centralized Versus Decentralized Systems, Managing Inventory in the Supply Chain, Practical Issues, Forecasting.

Unit 3- Network Planning-

Introduction, Network Design, Inventory Positioning and Logistics Coordination, Resource Allocation.

Unit 4- The Value of Information-

Introduction, The Bullwhip Effect, Information Sharing and Incentives, Effective Forecasts, Information for the Coordination of Systems, Locating Desired Products, Lead-Time Reduction, Information and Supply Chain Trade-offs, Decreasing Marginal value of Information.

Unit 5- Supply Chain Integration-

Introduction, Push-Pull and Push-Pull Systems, The Impact of Lead Time, Demand driven Strategies, The Impact of the Internet on Supply Chain Strategies.

Unit 6- Distribution Strategies-

Introduction, Direct Shipment Distribution Strategies, Intermediate Inventory Storage Point Strategies, Transshipment, Selecting an Appropriate Strategy.

Unit 7- Strategic Alliances-

Introduction, A Framework for Strategic Alliances, Third-Party Logistics, Retailer-Supplier Partnerships, Distribution integration.

Unit 8- Procurement and Outsourcing Strategies-

Introduction, Outsourcing Benefits and Risks, A Framework for Buy-make Decisions, Procurement Strategies, E-Procurement.

Unit 9- Coordinated Product and Supply Chain Design-

General Framework, Design for Logistics, Supplier Integration into New Product Development, Mass Customization.

Unit 10- Customer Value-

Overview, Dimensions of Customer Value, Customer Value Measures, Information Technology and Customer Value

Unit 11- Information Technology and Business Processes-

Introduction, Importance of Business Processes, Goals of Supply Chain IT, Supply Chain Management System Components, Integration Supply Chain Information Technology.

Unit 12- Technology Standards-

Introduction, IT Standards, Information Technology Infrastructure, Service Oriented Architecture, Radio frequency Identification.

Suggested Reading-

1. Designing and Managing the Supply chain by David Simchi-Levi, Philip Kaminsky, Edith Simchi-Levi, Ravi Shankar.


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