Semester III							
HCT 3.1	Business Research Methodology	5	5	3	20	80	100
HCT 3.2	Entrepreneurial Development and Project Management	5	5	3	20	80	100
HCT 3.3	Human Resource Management	5	5	3	20	80	100
HCT 3.4	Financial Reporting IND AS-II	5	5	3	20	80	100
Soft Core (Choose Any One)							
SCT 3.1	Financial Derivatives	5	5	3	20	80	100
SCT 3.2	Goods and Service Tax		5				
Open Elective (Choose Any One)							
OET 3.1	Stock Market Operations	2	2	2	10	40	50
OET 3.2	Micro Finance		2				
Total		**27**	**34**		**110**	**440**	**550**

Semester – III

Course – HCT3.1: Business Research Methodology

Weekly Teaching Hours: 5 | Examination Duration: 3 hours

Credits: 5 | Maximum Marks: 100

Objective: The course is envisaged to provide the students with the knowledge and skills related to conducting research and familiarize them with the technicalities of executing a research assignment.

Pedagogy: Lectures, Problem Solving, Case Analysis, Group Discussion, Seminars, Assignments, *etc*.

Course Inputs

Unit – 1: **Introduction to Research:** Meaning and Objectives of Research; Significance of Research; Process of Research; Types of Research; Research Approaches; Criteria for Good Research; Ethics in Business Research; Avoiding Research Misconduct; Selection and Formulation of a Research Problem; Criteria of a Good Research Problem; Review of Literature: Role of Literature in Research Process; and Structure of Literature Review.

Unit – 2: **Hypotheses and Research Design:** Concept, Sources, and Types of Hypotheses; Formulation of Hypotheses; Qualities of a Workable Hypothesis; Usefulness of Hypothesis in Business Research; **Research Design:** Uses of Research Design; Steps in Preparing a Research Design; Classification of Research Design, and Research Design for Business Studies.

Unit – 3: **Data Collection and Sampling:** Data – meaning and Types of Data, Types of Data Collection; Process of Data Collection through Observation and Schedule; Pilot study; Construction of Questionnaire; Interview Techniques in Business Research. **Sampling:** Meaning and Definitions of Sampling, Characteristics of Good Sample; Principles of Sampling; Sampling Process; Types of Sampling Techniques; Sampling and Non-Sampling Errors.

Unit – 4: **Measurement Scales and Statistical Analysis:** Concept and Levels of Measurement; Tests of Sound Measurement: Test of Validity and Reliability; Concept of Scaling; Types of Measurement Scales; Data Preparation: Editing, Coding, Classification, Tabulation. **Statistical Analysis:** Measures of Central Tendency; Measures of Variation; Measures of Skewness; Statistical Testing Procedure; Types of Tests: T-Test, Chi-Square Test, ANOVA, Pearson's Correlation; and Role of SPSS in Research. (Illustrations only on T-Test, Chi-Square Test, ANOVA, and Pearsons Correlation)

Unit – 5: **Interpretation and Report Writing:** Meaning and Importance of Interpretation; Pre-requisites of Interpretation; Errors in Interpretation; **Report Writing:** Essentials of a Good Research Report; Types of Reports; Layout of a Research Report; Guidelines for effective Report Writing; Writing up of the Report; Evaluating a Research Report.

Books Recommended for Reference (Recent Editions)

1. Aggarwal. S and Bharadwaj S, Research Methodology, Kalyani Publications.

2. Krishnaswamy. O. R, Research Methodology, Himalaya Publishing House.
3. C. M. Chikkodi and Satyaprasad B, Business Statistics, Himalaya Publishing House.
4. Bhandarkar W. T, Methodology and Techniques of Social Research, Himalaya Publishing House.
5. Pannerselvam R, Research Methodology, Prentice Hall of India.
6. Gupta. S. C and Gupta I, Business Statistics, Himalaya Publishing House.
7. Donald R Cooper and Pamela S Schindler, Business Research Methods, Tata McGraw Hill
8. Aczl-Sounderpandian, Business Statistics, Tata McGraw Hill
9. Wilson. M, Business Statistics, Himalaya Publishing House.
10. Levin. R. I and Rubin D. S, Statistics for Management, Pearson

Semester – III

Course – HCT3.2: Entrepreneurial Development and Project Management

Weekly Teaching Hours: 5Examination Duration: 3 hours

Credits: 5Maximum Marks: 100

Objective: To provide necessary inputs for entrepreneurial effort and planning to start a new venture and enabling the students to investigate, understand and internalize the process of setting up a business and project planning.

Pedagogy: A combination of Lectures, Case Analysis, Group Discussion, Seminars, Assignments, *etc.*

Course Inputs

Unit - 1: **Introduction:** Meaning, Definitions and Concept of Enterprise, Entrepreneurship and Entrepreneurship Development, Evolution of Entrepreneurship, Theories of Entrepreneurship, Characteristics and Skills of Entrepreneurship, Concepts of Intrapreneurship, Entrepreneur Vs Intrapreneur, Entrepreneur Vs Entrepreneurship, Entrepreneur Vs Manager, Role of Entrepreneurship in Economic Development, Factors Affecting Entrepreneurship, Problems of Entrepreneurship.

Unit – 2: **Foundations of Entrepreneurship and Competency Building:** Meaning and Concept of Entrepreneurial Competency, Developing Entrepreneurial Competencies, Entrepreneurial Culture, Entrepreneurial Innovation: Concept and types, opportunity recognition and opportunity assessment plan. Entrepreneurial Motivation: Meaning and Concept of Motivation, Motivation Theories, Entrepreneurship Development Program: Needs and Objectives of EDPs, Phases of EDPs, Evaluation of EDPs, Technopreneurship ; No-code platforms, Low-Code platforms

Unit – 3:**Institutional Support to Promote Entrepreneurship:** Role of Government in Promoting Entrepreneurship, MSMEs Policy in India, Agencies for Policy Formulation and Implementation: District Industries Centres (DIC), Small Industries Service Institute (SISI), Entrepreneurship Development Institute of India (EDII), SIDBI, RUDSETI, MFI, SHGs, National Institute of Entrepreneurship & Small Business Development (NIESBUD), National Entrepreneurship Development Board (NEDB), National board for Micro, Small, and Medium enterprises (NBMSME) Financial Support System: Forms of Financial Support, Long Term and Short Term Financial Support, Sources of Financial Support, MUDRA,

Unit – 4: **Women and Social Entrepreneurship:** Meaning, Characteristic Features, Problems of Women Entrepreneurship in India, Developing Women Entrepreneurship in India, Concept of Social Enterprise and Social Entrepreneurship, Social Entrepreneurs, Sustainability Issues in Social Entrepreneurship, Rural Entrepreneurship, Family Business Entrepreneurship, Concepts of Entrepreneurship Failure, Issues of Entrepreneurial Failure, Entrepreneurial Resurgence, Reasons for Entrepreneurial Failure, Remedial measures to promote women entrepreneurs

Unit – 5: **Business Conceptualization & Project Ideation:** Forms of Business Ownership, Issues in Selecting Forms of Ownership, Environmental Analysis, Identifying Problems and Opportunities, Defining Business Idea, Planning Business Process; Project Management: Concept, Features, Classification of Projects, Issues in Project Management; Project Identification; Project Formulation; Project Design and Network Analysis; Risk analysis; Social cost benefit analysis, Project Appraisal; Project financing: financing of projects, difference between Venture capital and Private equity. Project implementation: Project planning and control, Network techniques for project management: PERT and CPM models, Project Review: Post Audit and Administrative aspects. Project Report Preparation; Specimen of a Project Report.

Books Recommended for Reference (Recent Editions)

1. Singh Narendra, Project Management and Control, Himalaya Publishing House.
2. Prasanna Chandra, Projects: Planning, Analysis, Selection, Implementation and Review, Tata McGraw Hill.
3. P. Gopala Krishnan and V. E Rama Moorthy, Project Management, MacMillan India.
4. Chandra Prasanna, Project Preparation, Appraisal and Implementation, Tata McGraw Hill.
5. A. N Desai, Entrepreneurship Management, Ashish Publishing House.
6. Vasanth Desai, The Dynamics of Entrepreneurial Development and Management, Himalaya Publishing House.
7. Nicholas, Project Management for Business and Technology: Principles and Practice, Prentice Hall of India.
8. Hall B. L, Pickle and Yance, Small Business Management, John Wiley & Sons, USA.
9. Kenneth R. Van Vloorthis, Entrepreneurship and Small Business Management, Allyn and Bacon.
10. C. M. Bammback and J. R. Manscusu, Entrepreneurship and Venture Management, Prentice Hall of India.

Semester – III

Course – HCT3.3: Human Resource Management

Weekly Teaching Hours: 5 Examination Duration: 3 Hours

Credits: 5 Maximum Marks: 100

Objective: To facilitate understanding of the conceptual framework of Human Resource Management and its application in decision making.

Pedagogy: A combination of Lectures, Case Study Analysis, Group Discussion, Seminars, Assignment, etc.

Course Inputs

Unit – 1: **Introduction:** Meaning, Definition, Concept, Scope, Objectives, emergence of HRM, HR Planning, Job Analysis and Design; Job Description and Job Specification;

Strategic Human Resource Management: significance, objectives, scope, steps and advantages of SHRM. Traditional HRM v/s SHRM.

Unit – 2: **HRM Functions:** Recruitment, Selection, Induction and Placement, Recruitment Sources: Internal and External, Selection: Steps and Process; Training: Meaning, Objectives, Methods, Importance of Training; Executive Development Programs (EDP): Need and Techniques.

Unit – 3: **Compensation and Appraisal:** Meaning, Principles and Special Provisions of Compensation, Factors Influencing Compensation: Monetary and Non-Monetary Benefits; salary v/s wages, different types of allowances, fixed V/s variable pay, perquisites and privileges available to workers. **Performance Appraisal:** Elements, traditional and modern methods of Performance Appraisal; 360-degree performance appraisal.

Unit – 4: **Industrial Relations, H.R Audit, Outsourcing:** Industrial Relation; Industrial Disputes and Settlements, Disciplinary Procedure, Layoff, Retrenchment.

Human Resource Audit, Audit of Corporate Strategy, Audit of Human Resource Function. Outsourcing: Meaning, Reasons and Criteria for Outsourcing, Methods of Outsourcing, Problems and Remedial Measures of Outsourcing.

Unit – 5: **HRM in the Era of Knowledge and Diversity at Work:** Meaning of Knowledge Management: Concept, Process of KM, Virtual Organization: Meaning, Features and Types and Issues of HR, Diversity at Work: Managing Diversity, Causes of Diversity, Women and Aging. Empowerment and Gender Issues, Global HRM: Meaning, Advantages.

Books Recommended for Reference (Recent Editions)

1. Desslor Gary, Human Resource Management, Pearson Education
2. Mathis and Jackson, Human Resource Management, Thomson
3. Flippo, Edwin B, Personnel Management, McGraw-Hill
4. Memoria and Gankar, Personnel Management: Text and Cases, Himalaya Publishing House
5. Monappa and Mirza, Personnel Management, TMH

6. Charles R Green, Strategic Human Resource Management, PHI
7. P. SubbaRao, Human Resource Management, Himalaya Publishing House
8. Deepak Kumar S D, Human Resource Management, Excel Books
9. Gupta C B, Human Resource Management, Sultan Chand & Sons
10. Decenzo, Robbins, Personnel/Human Resource Management, John Wiley & Sons Pvt Ltd.

Semester – III

Course – HCT 3.4: Indian Accounting Standards (Ind AS) - II

Weekly Teaching Hours: 5 | Examination Duration: 3 hours

Credits: 5 | Maximum Marks: 100

Objective: To enable the students to understand the IFRS converged Indian Accounting Standards as notified by the Ministry of Corporate Affairs, GoI and to equip the learner to understand the applications of accounting in Corporate Sector and recent developments.

Pedagogy: A combination of Lectures, Case Analysis, Group Discussion, Seminars, Assignments, *etc.*

Course Inputs

Unit – 1: **Group Accounting**: Ind AS - 27: Separate Financial Statements; Ind AS - 28: Investments in Associates and Joint Ventures; Ind AS - 110: Consolidated Financial Statements; Ind AS - 103: Business Combinations; Ind AS - 111: Joint Arrangements; and Ind AS - 112: Disclosure of Interest in other Entities.

Unit – 2: **Technical and Specialized Standards**: Ind AS - 17: Lease Accounting; Ind AS - 12: Income Taxes; Ind AS - 102: Share Based Payments; Ind AS - 108: Operating Segments; and Ind AS - 41: Agriculture-39:

Unit – 3: **Financial Instruments**: Ind AS – 32, Ind AS - 109, Ind AS – 107,

Unit – 4: **Fair Value**: Ind AS - 113: Fair Value Measurement.

Unit – 5: **First-Time Adoption**: Ind AS - 101: First-Time Adoption; and Challenges and Issues.

Unit-6 **Developments in IFRS**: Developments in IFRS Space including new Lease Standard, new Conceptual Framework, and new Revenue Standard.

Books Recommended for Reference(Recent Editions)

1. Jjinender Jain, Illustrated Guide to Indian Accounting Standards (Ind AS), Taxman
2. DolphyDsouzaIndian Accounting Standards, Interpretations, Issues and Practical Applications,
3. DrAlok K Ggarg, Treatise on Ind AS,
4. Chinthanpatil, Indian Accounting Standards(Ind AS), Taxman.
5. Mohapatra A.K. Das, International Accounting.
6. The Companies Act, 2013, Publications Division, Government of India.
7. MukeshSaraf, Practical Implementation and Application Guide of Indian Accounting Standards (Ind AS) IFRS- Converged Ind AS, Bharat Law House.
8. B.D. Chatterjee, Illustrated Guide to Indian Accounting Standards (Ind AS), Taxman
9. T.P Ghosh, Illustrated Guide to Indian Accounting Standards (Ind AS), Taxman.
10. Companies (Indian Accounting Standards) Rules, 2015 (Ind AS), with Reference, Bharat Law House Pvt.Ltd.

Semester-III

Course–SCT3.1: Financial Derivatives

Weekly Teaching Hours:5 ExaminationDuration:3Hours
Credits: 5 Maximum Marks: 100

Unit 1: Introduction: Meaning of Derivatives, reasons for emergence of derivatives, features of derivatives, types of derivative instruments - an overview, participants in derivatives market – hedgers, speculators, arbitrageurs and spreaders, functions of derivatives market, critiques against derivatives.

Unit 2 Trading and Regulations: Trading mechanism, role of clearing corporation/house, types of orders, risks in derivatives trading, World derivatives market – premier global derivative exchanges, evolution of derivatives market in India, Futures and Options Exchanges in India, regulations on derivatives in India, and recent trends in derivatives market in India.

Unit 3 Forwards and Futures Contract: Forwards – meaning, characteristics, benefits and shortcomings; Futures – meaning, features, advantages and demerits, distinction between forwards and futures, types of futures, specifications of futures on Indian markets, margin, types of margin, operation of margin account.

Unit 4 Pricing of Forwards and Futures: Valuation concepts – Annual Compounding, multiple compounding, continuous compounding, conversion of annual/multiple compounding rate to continuous compounding rate or vice-versa, discounting; Valuation of forwards and futures – Carry Pricing Model, stock index futures, valuation of stock index futures, hedging using futures contract and stock index futures contract, adjusting the beta of portfolio using stock index futures.

Unit 5: Options Contracts: Meaning, types of option contract, characteristics of optioncontracts,optionpremium,componentsofoptionpremium,determinants of option premium, put-call parity, characteristics of option values, option payoff, option pricing, models of valuation of option-Binomial Option Pricing Model, Black and Scholes Model, option trading strategies with graphical presentation–Covered call and put, bull spreads, bear spreads, butterfly spreads, straddle, strangle.

Recommended Books

1. *JohnCHull.FundamentalsofFuturesandOptionsmarket.PearsonEducation,NewDelhi*
2. *N.D.VohraandB.R.Bagri.FuturesandOptions.TataMcGrawHill,NewDelhi.*
3. *RustagiRP.DerivativesandRiskManagement.TaxmannPublications,NewDelhi.*
4. *RobertWKolb.UnderstandingFuturesMarkets.PHI,NewDelhi*
5. *FranklinREdwards.FuturesandOptions.TataMcGrawHill,NewDelhi*
6. *HuntandKennedy.FinancialDerivatives.JohnWiley&Sons,UK*
7. *VKBhalla.FinancialDerivativesandRiskManagement.SChand,NewDelhi*

Semester-III

Course–SCT3.2: Taxation: GST Law and Practices-I

Weekly Teaching Hours:5 ExaminationDuration:3Hours

Credits: 5 MaximumMarks:100

Objective: To expose the students to the basic concepts of GST, develop the knowledge about the provisions under the Act, impart idea about levy, collection of tax, tax credit and explain the application of GST in business practices.

Pedagogy: A combination of Lectures, Problem Solving, Case Analysis, Group Discussion, Seminars, Assignments, *etc.*

Course Inputs

Unit–1: **Indirect Taxes:** Tax- Classification of Taxes, GST- Genesis of GST in India, Concept &Frame work of GST in India, Need for GST in India, Salient Features, Challenges, GST Council, Benefits of GST, Taxable Event in GST- Subsuming of Taxes, Computation Output Tax, Goods outside the scope of GST; Dual GST Model; Concept of GSTN, Recent Trends in GST

Unit–2: **Registration under GST**: Introduction, Types of Registration, Persons not liable for Registration; Aggregate Turnover - Computation of Aggregate Turnover; Compulsory Registration in Certain Cases; Special Cases for Registration – Casual Taxable Person, Non-Resident Taxable Person, Job-worker's, SEZ Unit, UIN; Procedure; Concept of Distinct Person under GST; Deemed Registration; Amendment of Registration; Cancellation of Registration; Revocation of Registration.

Unit–3: **Levy and Collection of Tax:** GST Rate Structure; Supply, Scope of Supply, Consideration; Composite Supplies, Mixed Supplies and Continuous Supplies; Levy and Collection; Composition Levy and Reverse Charge Mechanism; Exemptions - Exempted Supply and Zero-Rated Supply; Person Liable to pay GST; SupplyofGoodsorServicesorbothtoorbySpecialEconomicZone;ElectronicCommerceO perators.

Unit–4: **Time, Place and Value of Supply of Supply under GST:** Time of Supply; Place of Supply and Value of Supply; *Change i Rate of Tax in respect of Supply*; Exempt Supply; Problems on Time and Place of Supply, Value of Supply, Value of Taxable Supply, Invoice Value, GST Payable.

Unit–5: **Input Tax Credit (ITC)**: Introduction, Eligibility and Conditions for taking Input Tax Credit (ITC); Crucial Facts for Availing ITC; Blocked Credits; Method of Reversal of Credits; Input Tax Credit in Special Circumstances; Input Tax Credit in respect of Goods sent for Job-work; Distribution of Credit by Input Service Distributor (ISD), Recovery of Excess Credit by ISD-Availing and Utilization of ITC; Computation of GST; Problems on ITC.

Books Recommended for Reference (Recent Editions)

1. VP Agarwal, HC Meherotra, Goods and Services Tax, SahithyaBahavan Publication.
2. VS Datey, GST Ready Reckoner, Taxmann's Publication.
3. Vinod K Singhania, Student guide to GST and Custom Law, Taxman

4. VP Agarwal, HC Meherotra,GoodsandServices Tax and Customs Act, SahithyaBahavan Publication.
5. VS Datey, All about GST, Taxmann's Publication
6. DrVandanaBangarandDrYogendraBangar, Beginner's Guide to GST.
7. CA Rajat Mohan, Illustrated Guide to Goods and Service Tax, Bharat Publication.

AdditionalReferences

- CGSTAct
- SGSTAct
- IGSTAct
- ICAI StudyMaterials
- CMA Study Materials

Semester – III

Course – OET3.1: Stock Market Operations

Weekly Teaching Hours: 2 Examination Duration: 1½ hours
Credits: 2 Maximum Marks: 50

Objective: The course is designed to meet the expectations of non-commercial graduates and intended to help students to understand the, stock market, different types of stock market instruments and Fundamentals of indices, such as SENSEX and NIFTY.
Pedagogy: A combination of Lectures, Case Analysis, Group Discussion, Seminars, Assignments, *etc*.

Course Inputs

Unit – 1: **An Overview of Indian Securities Market:** Meaning, Functions, Intermediaries, Role of Primary Market – Methods of floatation of capital – Problems of New Issues Market – IPO's – Investor protection in primary market – Recent trends in primary market – SEBI measures for primary market.

Unit – 2: **Indian Stock Exchanges:** Introduction, **BSE** – Different trading systems – Share groups on BSE – BOLT System – Different types of settlements - Pay-in and Pay-out – Bad Delivery –Short delivery– Auction – **NSE** – Market segments – NEAT system options – Market types, Order types and books – De-mat settlement – Physical settlement – Institutional segment – Funds settlement – Valuation debit – Valuation price – Bad and Short Delivery – Auction.

Unit – 3: **Foreign Stock Exchange**: Introduction, NYSE-Trading Rooms- Player Son NYSE Trading floor Role of Specialist – Trading technology and procedure,Types of speculation Membership, Procedure, Advantages; De-mat Account.

Unit – 4: **Stock Market Indices:** Meaning and Definitions, Structure, Advantages, NASDAQ-NASD,Organization–Functions–NASDrules–TradingfirmsonNASDAQ–Market makers–ECN's Orderentryfirms–OrderexecutiononNASDAQ–OTCEI–Need–Features–Participants Listing procedure – Trading and settlement – Market making– Factors inhibiting growth of OTCEI. NIFTY, SENSEX, S&P, CNX, MIDCAP, Small CAP, Large CAP, Factor Impacting Indices.

Books Recommended for Reference (Recent Editions)

1. Dr S. Guruswamy, Capital Markets, Mcgraw Hill Publications.
2. Dr M S Khan, S M Farisal, Capital Market and Investment Management, Laxmi Publications, First Edition.
3. Dr. G Kotreshwar, Capital Market Instruments, Chandana Publications, Mysore.
4. Sunil, Parameswaran, Equity Shares, Preferred Shares and Stock Market Indices, Mcgraw HillPublications.