

# MASTER OF COMMERCE

## Programme SYLLABUS



SREENARAYANAGURU  
OPEN UNIVERSITY

**SREENARAYANAGURU OPEN UNIVERSITY**

(The State University for Education, Training and Research in Blended Format, Kerala)

# **SREENARAYANAGURU**

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## **O P E N U N I V E R S I T Y**

### **MASTER OF COMMERCE**

### **PROGRAMME SYLLABUS**

**(Semester I, II, III, & IV)**

**2023 Admission Onwards**  
**CBCS-UG Regulations 2021**  
**June 2021**

**SREENARAYANAGURU OPEN UNIVERSITY**  
**Programme Structure Template -Master of Commerce (M.Com)**

| Semester     | Discipline Core Course (DC) 4 Credit each | Discipline Specific Elective courses (DE) 4 Credit each | Ability Enhancement Compulsory Courses (AC, Discipline Specific (DS) & (IS) 2 Credit each | Skill Enhancement Compulsory Courses (SC) 2 Credit each | Dissertation/ Project Report & Viva voce 4 Credit each | Total Credit Per Semester |
|--------------|---|---|---|---|--|---------------------------|
| I            | DC – 1                                    |   | AC-01   |   |  |                           |
|              | DC – 2                                    |   |   |   |  |                           |
|              | DC – 3                                    |   |   |   |  |                           |
|              | DC – 4                                    |   |   |   |  |                           |
| II           | DC– 5                                     |   | AC-02   |   |  |                           |
|              | DC – 6                                    |   |   |   |  |                           |
|              | DC– 7                                     |   |   |   |  |                           |
|              | DC– 8                                     |   |   |   |  |                           |
| III          | DC– 9                                     | DE-01   |   |   |  |                           |
|              | DC– 10                                    | DE-02   |   | SC-01   |  |                           |
| IV           | DC– 11                                    | DE-03   |   | SC-02   |  |                           |
|              | DC– 12                                    |   |   |   | Dissertation/ Project                                  |                           |
| <b>Total</b> | <b>Credit 48</b>                          | <b>12 Credit</b>  | <b>4 Credit</b>   | <b>4 Credit</b>   | <b>4 credit</b>  | <b>72 Credit</b>          |

|    |   |
|----|---|
| DC | : Discipline Core Course  |
| DE | : Discipline Specific Elective course   |
| AC | : Ability Enhancement Compulsory Course   |
| DP | : Dissertation/ Project   |
| SC | : Skill Enhancement Compulsory Course   |
| CB | : Cross Border course (Learners can opt any two cross border courses carrying 4 credits each in any two semester) |

## Semester-wise Programme Details

| First Semester |  |             |  |
|----------------|--|-------------|--|
| SI NO          | Type of the course   | Course Code | Course Name                              |
| 1              | Discipline Core  | M21CM01DC   | Research Methodology                     |
| 2              | Discipline Core  | M21CM02DC   | Business Ethics and Corporate Governance |
| 3              | Discipline Core  | M21CM03DC   | Legal Aspects of Business                |
| 4              | Discipline Core  | M21CM04DC   | Business Analytics                       |
| 5              | Ability Enhancement Compulsory Course (AC)<br><br>Discipline Specific (DS) | M21CM01AC   | Practical Taxation                       |

| Second Semester |                    |             |   |
|-----------------|--------------------|-------------|---|
| SI NO           | Type of the course | Course Code | Course Name                                 |
| 1               | Discipline Core    | M21CM05DC   | E-Business and Cyber laws                   |
| 2               | Discipline Core    | M21CM06DC   | Global Business Operations and Institutions |
| 3               | Discipline Core    | M21CM07DC   | Quantitative Techniques                     |
| 4               | Discipline Core    | M21CM08DC   | Business Policy and Strategic Management    |

|   |   |           |   |
|---|---|-----------|---|
| 5 | <b>Ability Enhancement Compulsory Course (AC)</b><br><br><b>Institution Specific (IS)</b> | M21UC01AC | <b>Foundational Skills for Research and Writing</b> |
|---|---|-----------|---|

| Third Semester |   |             |   |
|----------------|---|-------------|---|
| SI No          | Type of the course                        | Course Code | Course Name   |
| 1              | Discipline Core                           | M21CM09DC   | Investment Management   |
| 2              | Discipline Core                           | M21CM10DC   | Income Tax Planning and Management                            |
| 3              | Discipline Specific Elective              | M21CM01DE   | For Finance stream<br>Advanced Corporate Accounting           |
|                |   | M21CM11DE   | For Marketing Stream<br>Agricultural and Rural Marketing      |
| 4              | Discipline Specific Elective              | M21CM02DE   | For Finance stream<br>Advanced Cost and Management Accounting |
|                |   | M21CM12DE   | For Marketing Stream<br>Service and Retail Marketing          |
| 5              | Skill Enhancement Compulsory Courses (SC) | M21CM01SC   | Stock Market Operations                                       |

| Fourth Semester |   |             |  |
|-----------------|---|-------------|--|
| SI<br>N<br>o    | Type of the course                        | Course Code | Course Name  |
| 1               | Discipline Core                           | M21CM11DC   | Management Optimisation Techniques                       |
| 2               | Discipline Core                           | M21CM12DC   | Goods and Services Tax and Customs Duty-Law and Practice |
| 3               | Discipline Specific Elective              | M21CM03DE   | For Finance stream<br>Advanced Financial Management      |
|                 |   | M21CM13DE   | For Marketing Stream<br>Integrated Marketing Practice    |
| 4               | Skill Enhancement Compulsory Courses (SC) | M21CM02SC   | Entrepreneurship Development                             |
| 5               | Project                                   | M21CM01DP   | Dissertation/Project report and Viva voce                |

### Cross Border Discipline courses

| Sl. No. | Course Code | Name of Courses          | Semester |
|---------|-------------|--------------------------|----------|
| 1.      | M23AR01CB   | Arabic for all           | I-IV     |
| 2.      | M23CA01CB   | Machine learning for all | I-IV     |
| 3.      | M23EC01CB   | General Economics        | I-IV     |

|     |           |                                  |      |
|-----|-----------|----------------------------------|------|
| 4.  | M21EG01CB | Romantics and Victorians         | I-IV |
| 5.  | M23HD01CB | Beginner's Hindi                 | I-IV |
| 6.  | M21HS01CB | Struggle for Indian Independence | I-IV |
| 7.  | M21ML01CB | Kavithayum Kadhayum              | I-IV |
| 8.  | M23SN01CB | Samskrutha Varthani              | I-IV |
| 9.  | M21SO01CB | Criminology                      | I-IV |
| 10. | M23PH01CB | Social ethics                    | I-IV |

Learners can opt any two cross border courses (4 credits each) from the above list in any two semesters.

### **Evaluation:**

The evaluation of the programme will be based on two aspects:

1. Continuous Internal Evaluation (CIE)
2. End Semester Examination (ESE)

CIE and ESE will be in the ratio 30:70

# First Semester



# **RESEARCH METHODOLOGY**

**M21CM01DC**

**(Credits: 04)**

## **Course Objective:**

- To understand the process of research in business.
- To undertake research projects for business

## **Course Learning Outcomes:**

On completion of this course, the learners will be able to undertake research projects as part of the curriculum

## **COURSE OUTLINE**

Block 1: Research Process and Research Plan

Block 2: Population and Sample Study

Block 3: Measurement and Scaling

Block 4: Data Processing and Presentation

### **BLOCK 1: RESEARCH PROCESS AND RESEARCH PLAN**

**Unit 1. Concepts of research**— Meaning—Types- Approaches – Significance of research in social sciences

**Unit 2. Research Process**- Process of research- Research Problem — Meaning- Nature— Formulation of problem — Techniques of Defining the Problem– Literature Survey and Research Gap- Research Hypothesis — Types of Hypotheses

**Unit 3. Research Design** — Meaning — Needs — Types of Research Design

**Unit 4. Research Proposal**- Contents- Preparation.

### **BLOCK 2: POPULATION AND SAMPLE STUDY**

**Unit 1. Population and Sample** –Sampling theories — Techniques of sampling – Random and Non-random techniques

**Unit 2. Sample Size** –Factors influencing sample size-Optimum sample size – Determination of sample size – Errors in sampling

### **BLOCK 3: MEASUREMENT AND SCALING**

**Unit 1. Measurement**-Variables– Attributes –Process of measurement- Errors in measurement

**Unit 2. Scaling**- Scaling Techniques - Types of scales - Comparative and Non-Comparative scales – Validity and Reliability of Scales

**Unit 3. Data Collection** -Methods of Data Collection —Primary Data – Observation -Questionnaire —Preparation of Questionnaire and Pre-testing - Pilot Survey- Interview Schedule – Secondary data and sources.

### **BLOCK 4: DATA PROCESSING AND PRESENTATION**

**Unit 1. Data Processing**- Editing – Coding -Classification –Tabulation

**Unit 2 Analysis of data**- Univariate – Bivariate - Multivariate methods- Tools of Analysis – Descriptive Analysis – Inferential analysis - Interpretation

**Unit 3. Report Writing**- Types of Reports – Contents of Reports – Format of Reports - Documentation Styles – Citation and Referencing: APA— Plagiarism

### **References**

- Achalapathi, K. C., Readings in Research Methodology in Commerce and Business Management, Himalaya Publishing House.
- Tandon, B.C; (1979). Research Methodology in Social Sciences. India, Chaitanya Publishing House.
- Chawla, D; and Sondhi, N., (2016). Research Methodology: Concepts and Cases, New Delhi: Vikas Publishing House Pvt. Ltd.
- Kevin, S., ( 2021). Research Methodology for Social Sciences, Ane Books Pvt. Ltd., New Delhi.
- Kothari, C. R., (2004). Research Methodology: Methods and Techniques. India, New Age International (P) Limited.
- Krishnaswami, O.R., Ranganathan, M., & Harikumar, P.N. (2016). Research Methodology, Himalaya Publishing House.
- Panneerselvam, R. (2014) Research Methodology. India, PHI Learning.

# **BUSINESS ETHICS AND CORPORATE GOVERNANCE**

## **M21CM02DC**

**(Credits: 04)**

### **Course Objective:**

- To impart knowledge on business ethics and social responsibility of business.
- To help society to understand how interests of business or organization and society at large can be aligned.
- To familiarize with the concept of Corporate Governance and the role and importance of stakeholders in a company.

### **Course Learning Outcomes:**

On completion of this course, the learners will be able to have deep knowledge on Business Ethics and Social responsibility of Business and Corporate governance.

### **COURSE OUTLINE**

Block 1: Business Ethics

Block 2: Ethical decision making and managing Ethics

Block 3: Corporate Governance and Corporate Social Responsibility

Block 4: Knowledge Management

### **BLOCK 1: BUSINESS ETHICS**

**Unit 1. Business Ethics-** Concept - Importance and Need for business ethics - Sources of Ethics - Philosophical system - Cultural experience - Legal system - Factors influencing Business Ethics – leadership - Strategy and Performance – Environment - Corporate culture - Individual characteristics

**Unit 2. Theories of Ethics-** Friedman's Economic theory - Kant's Deontological theory - Mill & Bentham's Utilitarianism theory- Gandhian Approach in Management and Trusteeship- Importance and relevance of trusteeship principle in Business

### **BLOCK 2: ETHICAL DECISION MAKING AND MANAGING ETHICS**

**Unit 1.Ethical Decision Making** - Meaning- Framework- Difficulties - Models

**Unit 2. Managing Ethics**- Codes of Ethics - Ethics Committees - Laws enforcing ethical conduct

### **BLOCK 3: CORPORATE GOVERNANCE AND CORPORATE SOCIAL RESPONSIBILITY**

**Unit 1. Corporate Governance** -History and Development- Global and in India- Objectives- Principles and Importance - Competition and Corporate Governance- Key issues in corporate governance- Organizational success- Consequences of weak governance - Risk management - Corporate scandals - Whistle blowing and Corporate Governance - Technology and information governance

**Unit 2. Corporate Social Responsibility**- Meaning – Rationale - Arguments for CSR - Strategies– Ackerman’s model of social responsibility- Corporate Social Reporting

### **BLOCK 4: KNOWLEDGE MANAGEMENT**

**Unit 1. Knowledge Management**- Meaning- Importance – Objectives - Knowledge workers:- Importance - types – functions. Corporate Image:- Meaning, importance- Building corporate image

**Unit 2. Corporate Excellence**- Meaning- Importance - Achieving corporate excellence- New directions-Role of Directors-qualification, powers, duties and responsibilities-Board Committees

#### **References:**

- George A Steiner and John F Steiner, Business, Government and Society, Mc Graw Hill International
- Laura p Hartman, Perspectives in Business Ethics, Mc Graw Hill International
- MK Gandhi, My Experiments with Truth, Navjeevan Publishing House, Ahmadabad
- Prof. (Col) PS Bajaj, Dr. Raj Agarwal. (2006). Business Ethics An Indian perspective Biztantra.
- SK Chakraborty, Ethics in Management; Vedantic Perspectives, Oxford University Press
- Subhash Sharma, Management in New Age: Western Windows- Eastern Doors, New Age International Publishing, New Delhi

# **LEGAL ASPECTS OF BUSINESS**

**M21CM03DC**

**(Credits: 04)**

**Course Objective:** Assist the learners to become familiar with the Legal Framework affecting business. Understand the concept of Intellectual Property Rights and protective measures of IPR.

## **Course Learning Outcomes**

On completion of this course, the learners will be able to recognize legal issues and the importance of ethics and personal integrity in the practice of business.

## **COURSE OUTLINE**

Block 1: Legal Environment

Block 2: Commerce Laws and Regulations in India

Block 3: Foreign Exchange Management Act, 1999

Block 4: Laws Relating to Environmental Protection

### **BLOCK 1: LEGAL ENVIRONMENT**

**Unit 1. Legal Environment-** Law - Meaning and Nature of Law- Sources of law- Classification of Law-Principles of Natural Justice-Ethics and Law-Meaning-Relevance-Importance of legal environment in Business-Components of Legal Environment (Brief Mentioning-Contract Act-Sale of Goods Act-Companies Act- Negotiable Instruments Act)-Legal Environment during Pre-independence and Post- independence period

**Unit 2. Intellectual Property Rights-** Protection of Intellectual Property-Patents-Patent Documents-Patent Infringement -Recent Developments in Patent System- Trade Marks-Copyright -Industrial Designs - Geographical Indications - Procedure for getting Patents, Copyrights, Trade Marks, Industrial Design and Geographical Indications

### **BLOCK 2: COMMERCE LAWS AND REGULATIONS IN INDIA**

**Unit1. Competition Act 2002** - Salient features of the Competition Act 2002 -Objective and scope of the Act- Anti-Competitive Agreement –Types of Agreements-Horizontal-Vertical-Abuse of Dominant position- Regulation of Combination - Acquisition, Mergers,

Amalgamation-Procedure to be followed for combination- Competition Commission of India (CCI)-Powers and Functions of CCI.

**Unit 2. Information Technology Act 2000-** Information Technology (Amendment) Act 2008- Legal issues and challenges of E-Commerce-Issues of the jurisdiction in Disputes

**Unit 3. Enforcement of Online Contracts** - Electronic Signature-Data protection and Issues relating to Privacy.

### **BLOCK 3: FOREIGN EXCHANGE MANAGEMENT ACT, 1999**

**Unit 1.Foreign Exchange Management Act-** Introduction- Regulation and Management of Foreign Exchange-Dealing in Foreign Exchange- Holding of foreign exchange- Realization and repatriation of foreign exchange-Authorized Person-Contravention and Penalties

**Unit 2. Adjudication and Appeal** – Introduction- Directorate of Enforcement- Opportunities for Indian Business -Challenges

### **BLOCK 4: LAWS RELATING TO ENVIRONMENTAL PROTECTION**

**Unit 1. Sustainable Development-** Concept - Biodiversity and Carbon Credit-Government Policy regarding Environment

**Unit 2. Law relating to environmental protection-** Environment (Protection) Act 1986- Prevention and Control of Air Pollution and Water Pollution- National Green Tribunal

#### **References:**

- Ahuja, V K. (2017). Law relating to Intellectual Property Rights. India, IN: Lexisnexis.
- Albuquerque, D. (2017). Legal Aspects of Business –Texts, Jurisprudence and Cases. Oxford Higher Education.
- Duggal Pavan, Legal Framework on Electronic Commerce & Intellectual Property Rights, Universal Publishing House, 2014.
- Efraim Turban, Jae Lee, David King, H.Michael Chung, “Electronic Commerce–A Managerial Perspective”, Addison-Wesley.
- Gulshan, S. S., (2011). Business Law Including Company. Excel Books
- Kapoor, N.D. (2015). Elements of Company Law. New Delhi: Sultan Chand & Sons.
- Kuchchal, M.C., & Kuchhal, V. (2018). Business Law. Vikas Publishing.
- Neeraj, P., & Khusdeep, D. (2014). Intellectual Property Rights. India, IN: PHI learning Private Limited.
- Nithyananda, K V. (2019). Intellectual Property Rights: Protection and Management. India, IN: Cengage Learning India Private Limited.
- Pathak, A. (2017). Legal Aspects of Business. Tata McGraw Hill.

- Taxmann's Learners Guide to Economics Laws, Taxmann Allied Services Pvt. Ltd, New Delhi.
- Tulsian, P.C., &Tulsian, B. (2017). Business Law. Tata McGraw Hill.

## **BUSINESS ANALYTICS**

**M21CM04DC**

**(Credits: 04)**

### **Course Objective:**

- Understand and critically apply the concepts and methods of business analytics.
- Identify, model and solve decision problems in different settings.
- Interpret results/solutions and identify appropriate courses of action for a given managerial situation whether a problem or an opportunity.

### **Course Learning Outcomes:**

On completion of this course, the learners will be able to create viable solutions to decision making problems.

### **COURSE OUTLINE**

Block 1: Business Analytics

Block 2: Digital Data and Processing

Block 3: Data Integration and Data Modelling

Block 4: Enterprise Reporting

#### **BLOCK 1: BUSINESS ANALYTICS**

**Unit 1. Business Enterprise-** Functions- Core business processes, Purpose of using IT in Business - Enterprise applications – ERP- CRM

**Unit 2. Analytics-** Descriptive Analytics - Diagnostic Analytics- Predictive Analytics, Prescriptive Analytics- Cognitive Analytics (Theory only)

#### **BLOCK 2. DIGITAL DATA AND PROCESSING**

**Unit 1. Digital Data** – Structured, Unstructured, and Semi-structured - OLTP, OLAP- Multidimensional - Relational OLAP and Hybrid OLAP- Evolution, Role of DSS, EIS, MIS and Digital Dashboard.

**Unit 2. BI components** – Business layer - Administration layer - Operation layer, Implementation layer- Uses of BI – Management – Operational - Process Improvement - Performance improvement - Customer Experience.

### **BLOCK 3: DATA INTEGRATION AND DATA MODELING**

**Unit 1. Data Warehouse** - Data Mart - Data sources - Data mapping - Data staging; data integration – approaches – technology - data quality - data profiling

**Unit 2. Data Modeling** – entity - attribute cardinality of relationships; data model types – conceptual, logical, physical- Data modeling techniques – normalisation, dimensional: models– star schema, snowflake schema, and fact constellation schema

### **BLOCK 4: ENTERPRISE REPORTING**

**Unit 1. Reporting Perspective-** standardization and presentation practices – reporting characteristics

**Unit 2. Business performance measurement tools-** Balanced Scorecard – Meaning and elements- Dashboards – Meaning and importance

**Unit 3. Performance analysis-** Funnel reporting- stages - Performance analysis-Steps- Features of enterprise reporting tools.

#### **References:**

- Bhima Sankaran Pochiraju and Sridhar Seshadri, *Essentials of Business Analytics*, Springer.
- Christian Albright S and Wayne L Winston (2017). *Business Analytics – Data Analysis and Decision Making (6<sup>th</sup> Edition)* Cengage Learning
- Jay Liebonitz, *Business Analytics: An introduction*, CRC Press
- Jeffrey D Camm, Jame J Cochran, Michael J Fry and Jeffrey W Ohlman, *Essentials of Business Analytics*, Cengage Learning
- Jesper Thorlund, Gert H N Larsen, *Business Analytics for Managers*
- Prasad R N and Seema Acharya (2016). *Fundamentals of Business Analytics (2<sup>nd</sup> Edition)*. Wiley India Pvt. Ltd.
- Randy Barlett, *A Practitioners' Guide to Business Analytics*. McGraw Hill Professional



# **PRACTICAL TAXATION**

**M21CM01AC**

**(Credits: 02)**

**Course Objective:** To equip learners with good conceptual understanding regarding the accounting procedure under GST and filing of returns under GST and Income Tax Act.

## **Course Learning Outcomes:**

On Completion of the course, learners would be able to have a deep practical understanding on the process of preparation of books and records under GST regime and filing of GST and Income Tax Returns.

## **COURSE OUTLINE**

### **Block 1: Accounting for GST**

### **Block 2: Accounting for Income tax**

#### **BLOCK 1: ACCOUNTING FOR GST**

##### **Unit-1 Accounts and Records under GST**

Basics of GST-GST common portal-HSN-SAC-GSTIN-Goods outside the scope of GST- Books and registers under GST-Period of retention of accounts-Electronic cash ledger-Electronic Credit ledger-Electronic liability ledger-E-way Bill-TDS-TCS-Refund of Tax-Computation of CGST-SGST-UTGST-IGST-Computation of input tax credit- Computation of interest on delayed payment-Practical problems.

##### **Unit -2- Filing of GST Returns**

GSTR 1, GSTR-3B, GSTR-2A and 2B-Claim of input tax credit and provisional acceptance-matching, reversal and reclaim of input tax credit- Annual return –GSTR 9 and 9C

#### **BLOCK 2: – ACCOUNTING FOR INCOME TAX**

##### **Unit 1. Accounting for TDS and TCS**

Accounting procedure in the books of seller and buyer- computation of advance tax and TDS-computation of interest and penalties- Form No.24Q and 27C-TDS statements-From 16 and 16A- Form 26AS- Reason for mismatches between TDS statement and 26AS-Resolving the mismatches

## **Unit 2. Filing of Income Tax Returns**

Different types of Income Tax returns (ITR-1 to ITR-7)- E-Filing of Income Tax Returns:  
Procedure

### **References:**

- Indirect Taxes- Mehrotra H. C & Agarwal, Sahitya Bhavan Publishers, Agra
- GST Bare Acts, Rules, Notifications & Circulars.
- GST in India-Rakesh Garg &Sandeep Garg, Bloomsbury India Publication
- Indirect Taxes- Datey V S, Taxman Publications, New Delhi.
- Direct Taxes Law and Practice- Dr H C Mehrotra and Dr S P Goyal- Sahitya Bhawan Publications
- Direct Taxes Law and Practice- Singhania V K, Taxman Publications Ltd.

# Second Semester

## **E-BUSINESS AND CYBER LAWS**

**M21CM05DC**

**(Credits: 04)**

### **Course Objective:**

- To equip the learners with the emerging trends in business.
- To equip the learners to introduce and explore the use of information technology in all aspects of business.

### **Course Learning Outcomes:**

On completion of this course, the learners will be able to familiarize with the learner cyber world and cyber regulations

### **COURSE OUTLINE**

Block 1: E-business and E-Marketing

Block 2: E-Business Technologies

Block 3: Cyber Securities Management

Block 4: Cyber Regulations

#### **BLOCK 1: E-BUSINESS AND E-MARKETING**

**Unit 1. E-Business** - Concepts– E-business vs. E-commerce - Transformation of business structure– Trends - E-Business Models (an overview)

**Unit 2. E-business Design:** Browsing Behaviour Model–Online marketing– E-advertising–Internet marketing trends–E- branding –E-marketing strategies.

**Unit 3. E-Retailing-** Concept- Different Models - Model for Web based Information System in E-retailing - Key Technologies of B2C Model in E-Retailing- EPOS System - Functions of an EPOS System.

## **BLOCK 2: E-BUSINESS TECHNOLOGIES**

**Unit 1. Customer Relationship Management (CRM)**-Organizing around the customer- CRM design and infrastructure- Recent Trends in CRM

**Unit 2. Enterprise Resource Planning (ERP)**– Integration of information technology systems- Forces influencing ERP-Implementation strategies- ERP trends

**Unit 3. Supply chain Management**-Internet enabled SCM-Supply chain planning and execution-SCM issues and trends; E-procurement- Transformation to web- based technology

## **BLOCK 3: CYBER SECURITIES MANAGEMENT**

**Unit 1. Cyber Securities** - Introduction–cyberspace–cybercrimes–types: cyber stalking, forgery and fraud- Crime related to IPR (copyright issues in cyberspace, trademark issues in cyberspace, software patenting issues)- Cyber terrorism and vandalism.

**Unit 2. Network and Website Security Risks Management** - Privacy risk management – digital signature - E-business risk management issues – Firewall, security framework.

## **BLOCK 4: CYBER REGULATIONS**

**Unit 1. Cyber Law-** Scope (E-commerce, online contracts, IPRs, E- taxation, E- governance and cybercrimes)- issues relating to investigation - cyber forensic

**Unit 2. IT Act-** Relevant provisions under IT Act 2000 -IPC and Evidence Act

### **Reference:**

- E-Business (R)evolution, Daniel Amor,Pearson Education Asia
- E-Business and Commerce, BrahmCanzer, Dreamtech press, New Delhi
- E-Business essentials, Matt Haig,Kogan Page India Ltd
- E-Business essentials, Rajat Chatterjee, GlobalIndiaPublication, New Delhi
- E-Business-2, Dr. Ravi Kalakota & Macia Robinson, Pearson Education Asia

- IT Act 2000, IT Amendment Bill 2006, IT Amendment Bill 2008
- The E-Business book, Dayle M Smith, Viva books, New Delhi

## **GLOBAL BUSINESS OPERATIONS AND INSTITUTIONS**

**M21CM06DC**

**(Credits: 04)**

### **Course Objective:**

- Introduce the concepts of Global Business and its environment.
- Understand the Entry Strategies followed by the firms in the Global Business.

### **Course Learning Outcomes:**

On completion of this course, the learners will be able to create awareness about the Multinational Companies, Regional Economic Integration, and Global Economic Institutions.

## **COURSE OUTLINE**

Block 1: Global Business

Block 2: Theoretical Foundations of Global Business

Block 3: Multinational Corporations and Foreign Direct Investment

Block 4: Regional Economic Integration

### **BLOCK 1: GLOBAL BUSINESS**

**Unit 1. Global Business-** Meaning-Definition- Features -Significance - Drivers and Scope- Difference between Domestic and Global Business - Globalisation and International Business

**Unit 2. Modes of Entry** - Licensing –Franchising-Joint venture-Strategic Alliance-Mergers and Acquisition- Contract Manufacturing-Counter Trade

### **BLOCK 2: THEORETICAL FOUNDATIONS OF GLOBAL BUSINESS**

**Unit 1. International Business Environment** - Components- Economic Environment- Technological Environment-Political environment– Legal Environment- Socio-Cultural Environment- Tools for Environmental Analysis -PEST Analysis -Porter's Five Forces model

**Unit 2. International Trade Theories-** Meaning– Types -Theories of International Trade – Mercantilism-Theory of Absolute Cost Advantage- Comparative Cost Advantage Theory- Heckscher- Ohlin Theory -Product Life Cycle Theory- National Competitive Advantage Theory.

### **BLOCK 3: MULTINATIONAL CORPORATIONS AND FOREIGN DIRECT INVESTMENT**

**Unit 1. Multinational Corporations** - Characteristics -Forms - Role -Issues with Multinational Corporations

**Unit 2. Foreign Direct Investment-** Importance - Advantages -Disadvantages -Different kinds of FDI-FDI Policy Framework in India

**Unit 3. Foreign Investment Implementation Authority (FIIA)** - International Experience.

## **BLOCK 4: REGIONAL ECONOMIC INTEGRATION**

**Unit 1. Regional Economic Integration-**Level- Preferential Trade Area-Free Trade Area-Customs Union-Common Market-Economic Union-Political Union-Trade creation and diversion effects- Cross National Cooperation and Agreements-NAFTA-EU-SAARC- ASEAN.

**Unit 2. WTO** - Basic Principles, various agreements- Functions and Areas of WTO-Pre WTO-Scenario-Difference between GATT and WTO – Trade Related Institutions - WTO and UNCTAD –Bretton Woods system-IMF and IBRD-functions- ADB.

### **References:**

- Francis C., International Business: Text and Cases- PHI Learning Pvt. Ltd. New Delhi.
- Griffin, Ricky. R; and Michael, W.P. (2007). International Business: A Managerial Perspective, Prentice Hall
- Hill, C. W., & Arun, K. (2017). International Business: Competing in the Global Marketplace (10thed). McGraw Hill Education.
- John. D, Lee. R., & Daniel S. International Business: Environments & Operations- Prentice Hall, New Delhi.
- K. Aswathappa, International Business, Tata McGraw Hill Publishing Company Limited, New Delhi.
- P. Subba Rao, International Business: Text and Cases- Himalaya Publishing House Pvt. Ltd. Mumbai.
- Paul R. Krugman & Maurice International Economics: Theory and Policy - Obstfeld Pearson Education Singapore.
- Sulphrey, M. M. and Safeer, M. M. (2017). Introduction to Environment Management, (4nd Edition), New Delhi: PHI Learning Pvt. Ltd.
- Sumati, V.(2011). International Business. Ane Books Pvt Ltd, New Delhi..
- V.K. Bhalla, International Business S. Chand & Company Pvt. Ltd. New Delhi.

- Varma, S. (2012). International Business (1st Ed.). Pearson.

## **QUANTITATIVE TECHNIQUES**

**M21CM07DC**

**(Credits: 04)**

### **Course Objective:**

- To understand and apply the probability distributions for business decision making.
- To impart the theoretical knowledge of sampling method and estimation.
- To make use of correlation and regression in different variables related to business operations.

### **Course Learning Outcomes:**

On completion of this course, the learners will be able to: apply and evaluate parametric and non - parametric tests

### **COURSE OUTLINE**

Block 1: Probability distribution

Block 2: Parametric and Non parametric tests

Block 3: Correlation and Regression analysis

Block 4: Statistical Quality Control

### **BLOCK 1: PROBABILITY DISTRIBUTION**

**Unit 1. Introduction to Quantitative techniques-** Meaning- Application in business industry and management-Probability distribution

**Unit 2. Binomial Distribution-** Bernoulli process- properties of binomial distribution- mean and standard deviation of binomial distribution-utility of binomial distribution-fitting of binomial distribution

**Unit 3. Poisson Distribution-** meaning and properties of Poisson distribution- utility of Poisson distribution.

**Unit 4. Normal Distribution-** normal curve-properties of normal distribution- utility of normal distribution - normal approximation to binomial distribution-normal approximation to Poisson distribution

## **BLOCK 2: PARAMETRIC AND NON PARAMETRIC TESTS**

### **Unit-1: Basic concepts**

Sample statistic – population parameter – Standard error - Hypothesis testing –Level of significance- types of errors - Type I error and type II error

### **Unit-2 Parametric tests**

Normal distribution- Z test- t test- F test - Test for proportion – Analysis of variance - One way ANOVA and Two-way ANOVA- Meaning – Assumptions – Advantages – Disadvantages

### **Unit-3 Non-Parametric tests**

Chi square test– Test of goodness of fit – Test of independence – Contingency table- Sign test- (one sample and two sample test) – Wilcoxon Signed Rank sum test –Mann-Whitney U test – Kruskal Wallis H test – Wald Wolfowitz Runs test

## **BLOCK 3: CORRELATION AND REGRESSION ANALYSIS**

**Unit 1. Correlation**-Meaning– Types of correlation – Methods to study correlation- Karl Person's coefficient of correlation- Errors in correlation- Probable error – Standard error- Spearman's rank correlation – Partial correlation – Multiple correlation.

**Unit 2. Regression** - Meaning–Dependent variables and Independent variables- Types of regression- Regression coefficients- Regression equations- Regression line – Standard error of estimate – Difference between correlation and regression.

## **BLOCK 4: STATISTICAL QUALITY CONTROL**

**Unit 1. Statistical Quality Control**- Introduction – Meaning and definition of quality – Objectives of SQC – Types of variations – Random variations and assignable variations

**Unit 2. Quality control techniques**- Process control – Product control – Control chart for variables :- Mean chart – R chart and SD chart- Control charts for attributes :- p chart – np chart – c chart - Uses of Control charts.

### **References:**

- Anand Sharma, Quantitative Techniques for decision making, Himalya Publishing House 15 hours



- Barry Render, Quantitative Analysis for Management, Prentice Hall of India
- D.V.D. Vohra, Quantitative Techniques for Management
- G.C. Beri, Business Statistics, Tata McGraw, Hill New Delhi
- Gupta & Khanna, Quantitative Techniques for Decision Making, Prentice Hall of India.
- Gupta SP, Statistical Methods, S. Chand & Sons.
- Levin & Rubin, Quantitative Approaches for Management, Pearson.
- P.N. Arora, Sumeet Arora, S. Arora, Comprehensive Statistical Methods, S. Chand and Company Private Limited, New Delhi

## **BUSINESS POLICY AND STRATEGIC MANAGEMENT**

### **M21CM08DC**

### **(Credits: 04)**

**Course Objective:** Introduce the concept of Business Policy and Strategic Management to the learners and make them understand its process and levels. Create a conceptual awareness on various strategies.

#### **Course Learning Outcomes:**

On completion of this course, the learners will be able to identify and link strategy formulation and implementation considering various environmental factors.

#### **COURSE OUTLINE**

Block 1: Environmental Analysis

Block 2: Organisational Resources and Capabilities

Block 3: Strategic Formulation

Block 4: Strategic Implementation, Evaluation and Control

#### **BLOCK 1: ENVIRONMENTAL ANALYSIS**

**Unit 1. Business Policy-** Evolution of the concept- Meaning and importance- Essentials of good policy-Types-Difference between business policy and strategic management

**Unit 2. Strategic Management Process-**Tasks of Strategic Management-Factors shaping strategy-Developing strategic Vision, Mission, Objectives-Concept of Strategic Intent

**Unit 3. A Model of Strategy and Elements-** Developing Strategic Model-Strategy Positioning-Choices- Strategy in action.- Evaluating a company's External and Internal Environmental

analysis for creating strategy-Macro Environmental factors

**Unit 4. Demographic Elements**-Political forces-Economic element-Socio-cultural factors-Technological issues-Legal factors-Ecological factors

**Unit 5. Industry Analysis**- Michael Porter's industry analysis- ETOP -SWOT analysis-TOWS matrix.

## **BLOCK 2: ORGANISATIONAL RESOURCES AND CAPABILITIES**

**Unit 1.Resources and Capabilities**- Types and nature of resources and capabilities-Transforming Resources into Capabilities- Identifying and Appraising Resource and Capabilities-Strategic Fit

**Unit 2. Growth Strategies**- Gap Analysis-Comparative Advantage - Competitive Advantage - Core Competence.

## **BLOCK 3: STRATEGIC FORMULATION**

**Unit 1: Strategic Formulation Process** – Basic Principles - Modes of Strategic Formulation-Types of Strategies- Stability Strategies-Growth strategies – Retrenchment strategies-Functional level strategies

**Unit 2. Business Level and Corporate Level Strategies**-BCG Matrix - Strategic Alternatives at Corporate Level- Grand strategies - Generic Strategies- Offensive strategies- Defensive Strategies-Strategic Alliance and Joint Ventures- Mergers and Acquisition Strategies-Re-engineering and Integration

## **BLOCK 4: STRATEGIC IMPLEMENTATION, EVALUATION AND CONTROL**

**Unit 1. Strategic Implementation:** Structural-Functional and Behavioural Aspects of Implementation- McKinsey Seven S Model

**Unit 2. Approaches to business**- Concept of Blue Ocean Strategy- Red Ocean Strategy- Purple Ocean Strategy - Evaluation and Control of Strategies

**Unit 3. Types of Control**-Evaluation and Control Criteria- Pre and Post Implementation - Implementation process and issues

### **References:**

- Arthur A Thompson Jr, Strickland. (2010). "Strategic Management- Concepts and Cases" TATA McGraw Hill Company Ltd, Second Reprint, New Delhi.

- Budhiraja, S.B. and M.B. Athreya: Cases in Strategic Management, Tata McGraw Hill, New Delhi.
- Business Policy and Strategic Management, Subha Rao Himalaya Publishing House, Mumbai.
- John Child and David Faulkner. (1998). Strategies of Co-operation: Managing Alliances – Networks and Joint Ventures. New Delhi: Oxford University Press.
- Michal, E Porter: The Competitive Advantage of Nations, Macmillan, New Delhi
- Patrick A. Gaughan Mergers, Acquisitions and Corporate Restructuring. New York: John Wily & Sons, Inc.
- Sharma R.A, Strategic Management in Indian Companies, Deep and Deep Publications, New Delhi.

#### **ABILITY ENHANCEMENT COMPULSORY COURSE (IS)**

#### **M21UC01AC**

#### **FOUNDATIONAL SKILLS FOR RESEARCH AND WRITING**

#### **CREDIT- 2**

#### **Objectives:**

- To introduce the learners to the fundamentals of research and writing.
- To provide the learner's insights into research, methods of reviewing the literature, and identifying research gaps.
- To acquaint the learners with the different writing formats including synopsis, abstract, thesis, research papers, etc...
- To give the learners an understanding of research ethics, plagiarism, publication procedures, and benchmark for publication.

#### **Course Outcomes**

Upon completion of the program, the learners will be able to:

- Understand the different concepts associated with research and writing.

- Acquire the foundational skills for research, documentation, and publication
- Become aware of the basics of writing, synopsis, abstract, thesis, and research papers
- Differentiate primary, and secondary sources, identify research gaps, and understand the nuances of plagiarism.

## **COURSE DETAILS**

### **BLOCK 1: Understanding Research**

Unit I: Distinguishing Research from Inquiry - Causative premises of inquiry - formal and informal inquiry - questions and answers.

Unit II: Research - primary and secondary - research etymology - driving reasons and questions for organized research - significance and steps - design of research.

Unit III: Bibliographic sources for research and annotation - locating sources for a bibliography.

Unit IV: Reviewing Literature - primary & secondary sources - convergence and divergence - identifying research gaps - establishing the significance of the research.

### **BLOCK 2: WRITING FORMATS**

Unit I: Synopsis - executive summary - abstract writing - conventions and practices

Unit II: Citing and citation styles - managing references - different style sheets.

Unit III: Research ethics - intellectual property rights - copyrights & plagiarism.

Unit IV: Publication procedures - benchmarks for publication - research gate & scopus.

## **REFERENCES**

1. Ballenger, Bruce, P. (2012). The Curious Researcher: A Guide to Writing Research Papers. 7th edition. Boston, M.A.: Pearson.
2. Booth, Wayne, C., Gregory G. Colomb, Joseph M. Williams, Joseph Bizup and William T. Fitzgerald .(2016). The Craft of Research. Chicago: The University of Chicago Press.

3. The Chicago Manual of Style Online. Chicago: The University of Chicago Press. (2017). 17th edn.
4. Fink, A.(2005). Conducting research literature reviews: From the Internet to paper. 2nd edition. Thousand Oaks, CA: Sage.
5. Lipson, Charles (2018). Cite Right. A Quick Guide to Citation Styles—MLA, APA, Chicago, the Sciences, Professions and More. Chicago: The University of Chicago Press.
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7. Reale, Micelle. (2019). Inquiry and Research: A Relational Approach in the Classroom. American Library Association.
8. Ridley, D. (2012). The Literature Review: A Step- by- Step Guide for Students. 2nd edition. Los Angeles, CA: Sage.
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10. <https://doi.org/10.1016/j.busres.2019.07.039>

# Third Semester

# **INVESTMENT MANAGEMENT**

## **M21CM09DC**

### **(Credits 04)**

#### **Course Objective**

- To understand the process of investment in securities and the functioning of the securities market.
- To develop the skills required for analysing securities.

#### **Course Learning Outcomes:**

On completion of this course, the students will be able to develop the skills required to manage investment portfolios.

#### **COURSE OUTLINE**

Block 1: Investment

Block 2: Portfolio Analysis

Block 3: Portfolio Construction

Block 4: Portfolio Revision and Evaluation

#### **BLOCK 1: INVESTMENT**

##### **Unit 1. Investment**

Meaning – objectives –return and risk–policy statement regarding investment - investment vs speculation- types of speculators

##### **Unit 2. Investor biases**

Overconfidence – representativeness – anchoring – mental accounting- loss aversion – framing – availability bias and others.

##### **Unit 3. Asset Allocation**

Asset allocation decision-Importance- investment avenues

##### **Unit 4. Measurement of Return and Risk**

Systematic and unsystematic risk – Value at Risk (VaR) analysis

## **BLOCK 2: PORTFOLIO ANALYSIS**

### **Unit 1. Fundamental Analysis**

Macroeconomic analysis – Industry analysis – evaluation of industry life cycle- Company analysis- Financial statement analysis

**Unit 2- Technical analysis** -price charts –technical trading rules and indicators – Dow theory – Elliot Wave theory- Efficient Market hypothesis – Forms of market efficiency

## **BLOCK 3: PORTFOLIO CONSTRUCTION**

### **Unit 1. Portfolio Approach**

Meaning of portfolio – analysis of portfolio – return and risk of portfolio – risk reduction through diversification – selection of optimal portfolio for investment– Markowitz model of portfolio selection

**Unit 2. Portfolio models-** Single Index Model- Asset pricing models – Capital Asset Pricing Model (CAPM) – multi-factor models – Arbitrage Pricing Theory (APT) –Fama and French three-factor model

## **BLOCK 4: PORTFOLIO REVISION AND EVALUATION**

### **Unit 1. Portfolio Revision Strategies**

Portfolio revision– meaning – need– revision strategies – active revision strategies - passive revision strategies – formula plans - Constant Rupee value plan – Constant ratio plan – Dollar cost averaging

### **Unit 2. Evaluation of Portfolio Performance**

Evaluation- perspective –risk-adjusted returns -performance evaluation ratios – Sharpe ratio - Treynor ratio – Jensen ratio – Fama’s decomposition of total returns

### **References:**

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- Bhalla, V. K., Investment Management, S. Chand & Co Publications.
- Bhalla, V.K. Investment Management, S. Chand & Company Ltd.
- Bodie, Zvi, Kane Alex and Alan, J. Marcus, Investments, McGraw Hill.



- Chandra, P. Security Analysis and Portfolio Management, Tata McGraw Hill
- Elton, E. and Gurber, M. Modern Portfolio Theory and Investment Analysis, John Wiley and Sons
- Fabozzi, Frank, J. Investment Management, PHI learning.
- Fischer, Donald E. and Ronald J. Jordan, Security Analysis and Portfolio Management, PHI Learning.
- Kevin, S., Security Analysis and Portfolio Management, 2<sup>nd</sup> ed., PHI Learning Pvt Ltd, Delhi.
- Reilly and Brown, Analysis of Investments & Management of Portfolios (12th ed.), CENGAGE Learning.
- V.A. Avadhani, Security Analysis and Portfolio Management, Himalaya Publishers.

## **INCOME TAX PLANNING AND MANAGEMENT**

### **M21CM10DC**

### **(Credits: 04)**

#### **Course Objective**

To expose the learners to the latest provisions of income tax laws including the Income Tax Act, Income Tax Rules, and relevant Finance Act. To identify and understand the various tax planning tips and assessment procedures for individuals, firms, companies, cooperative societies, and trusts.

#### **Course Learning Outcomes**

On completion of this course, the students will be able to understand the legal procedures of income tax management

#### **COURSE OUTLINE**

Block 1: Tax Planning and Income Tax Management

Block 2: Tax Planning and Assessment of Individuals and Firms

Block 3: Tax Planning and Assessment of Companies

Block 4: Tax Planning and Assessment of Cooperative Societies and Trusts

#### **BLOCK 1: TAX PLANNING AND INCOME TAX MANAGEMENT**

##### **Unit 1. Concepts of Tax Planning**

Need of Tax Planning- Difference between Tax Planning and Tax Management

## **Unit 2. Tax planning and management of different types of assessee's**

Nature and Scope of Tax Planning and Management - tax evasion and avoidance- Significance and Scope of Individual, Firm, and Corporate- Tax Planning and Management.

### **BLOCK 2: TAX PLANNING AND ASSESSMENT OF INDIVIDUALS AND FIRMS**

#### **Unit 1. Assessment of Individuals**

Scope of Income and Tax Incidence on Individuals- Steps for computation of taxable income- Hints for Tax Planning for Individuals- Deduction from Gross Total Income under section 6 a

#### **Unit 2. Assessment of Firms**

Scope of Income and Incidence of Tax – Conditions under Section 40 (b)- Procedure for computation of Book profit and tax liability

### **BLOCK 3: TAX PLANNING AND ASSESSMENT OF COMPANIES**

#### **Unit 1. Basic Concepts**

Types of Companies – Residential Status of Companies

#### **Unit 2. Taxable Income and Tax Liability**

Minimum Alternative Tax - Tax Credit – Marginal Relief

### **BLOCK 4: TAX PLANNING AND ASSESSMENT OF COOPERATIVE SOCIETIES AND TRUSTS**

#### **Unit 1. Cooperative Society**

Basic Concepts – Application of section 80 P - Computation of Total Income and Tax Liability of Cooperative Societies

#### **Unit 2. Trust**

Basic Concepts- Types of Trusts – Charitable or Religious Trusts - Income Exempt in the Case of Charitable or Religious Trusts – Accumulation of Income and its investment

#### **References:**

- Corporate Tax Planning - E. A Srinivas - Tata Mc – Graw Hill
- Direct Tax Planning and Management- Kushal Kumar Agrawal - Atlantic Publisher
- Direct Taxes Law and Practice- Dr H C Mehrotra and Dr S P Goyal- Sahitya Bhawan

Publications

- Direct Taxes Law and Practice- Dr. Girish Ahuja and Dr. Ravi Gupta, Bharat Law House Pvt. Ltd
- Direct Taxes Law and Practice- Singhania V K, Taxman Publications Ltd.
- Direct Taxes Sri T N Manoharan- Snow White Publications Reference

## **ADVANCED CORPORATE ACCOUNTING**

**M21CM01DE**

**(Credits: 04)**

### **Course Objective:**

- To understand and use accounting standards in the preparation of financial statements.
- To apply the accounting procedures involved in amalgamation, absorption and external reconstruction.
- To impart the knowledge of preparation of a consolidated balance sheet.

### **Course Learning Outcomes:**

On completion of this course, the learners will be able to understand and apply the liquidation procedures, different methods of accounting under price level changes and human resource accounting methods.

### **COURSE OUTLINE**

Block 1: Accounting Standards- Amalgamation Absorption and External Reconstruction

Block 2: Accounts of Holding Companies

Block 3: Liquidation of Companies

Block 4: Human Resource Accounting

### **BLOCK 1: ACCOUNTING STANDARDS-AMALGAMATION, ABSORPTION AND EXTERNAL RECONSTRUCTION**

#### **Unit 1. Accounting Standards**

Introduction – Meaning – Indian and International Accounting Standards – Accounting Standard Board – Objectives and functions of accounting standard board - Accounting

standards 1 to 21

## **Unit 2. International Financial Reporting System (IFRS)**

IFRS in India- Introduction-Scope-Advantages-Difference between IFRS and Indian Accounting Standards

## **Unit 3. Amalgamation, Absorption and Reconstruction**

Differences - Vendor and purchasing companies – Purchase consideration- Methods of computing Purchase Consideration- Accounting entries – Inter- company Owings - Unrealized Profit – Intercompany investments – Amalgamation schemes - Accounting standard 14.

## **BLOCK 2: ACCOUNTS OF HOLDING COMPANIES**

### **Unit –1 Holding company and subsidiary company**

Introduction – Meaning and definition of holding company and subsidiary companies – Consolidation procedure – Minority interest –Cost of Control- Pre-acquisition profit – Post-acquisition profit

### **Unit-2 Accounts of holding company and subsidiary company**

Revaluation of Assets and Liabilities- unrealised profit- Treatment of dividend – Issue of bonus shares - Contingent Liabilities- Preparation of consolidated balance sheet - Accounting Standard 21.

## **BLOCK 3: LIQUIDATION OF COMPANIES**

### **Unit 1. Liquidation**

Introduction – Meaning – Importance – Modes of liquidation – Procedures of liquidation – Contributories- list A and list B

### **Unit 2. Preparation of Statement of Affairs**

Order of payment of liabilities – Preferential payments – Deficiency account / Surplus account – Liquidator's final statement of accounts - Liquidator's remuneration- Limitations of conventional financial statements

### **Unit 3. Insolvency and Bankruptcy code 2016**

Insolvency and Bankruptcy Board of India- Scope and Functions-Adjudicating authorities- Insolvency professional agencies and the role- Corporate insolvency- resolution- process

## **BLOCK 4: HUMAN RESOURCE ACCOUNTING**

### **Unit –1 Introduction to Human Resource accounting**

Introduction – Meaning – Definition – Importance

### **Unit –2 Methods and models of HR Accounting**

Methods of valuation of HR – Historical cost approach – Opportunity cost method-Replacement Cost Approach -Standard cost approach – Present value approach – Reward valuation model-Net Benefit Model-Certainty equivalent model – Aggregate approach-Disclosure in financial statements - Objections against HRA – HRA in India

#### **References:**

- Anthony,RN&Reece,JS: Accounting Principles, Richard Irwin,Inc.
- Dr.AshokSehgal&Dr.DeepakSehgal;AdvancedAccounting(Taxman,NewDelhi)
- Dr.L.S.Porwal; Accounting Theory(TataMcGrawHill)
- Dr.S.N.Maheshwari:CorporateAccounting(ViakasPublishingHousePvt.Ltd.New Delhi)
- Jain and Narang: Advanced Accountancy (Kalyani Publishers, Ludhiana)
- R.K.,Lele and Jawaharlal; Accounting Theory(Himalaya Publishers)
- RLGupta & Radha Swamy Advanced Accountancy. (Sultan ChandandCo.)
- RobertAnthony,D.F.Hawkins&K.A.Merchant:AccountingText&Cases.(TataMcGr awHill).
- Shukla and Grewal: Advanced Accounts.(S.Chand&CoLtd. NewDelhi)
- Sr.K.Paul:Accountancy,Volume-IandII(NewCentralBookAgency,Kolkata)

## **ADVANCED COST AND MANAGEMENT ACCOUNTING**

### **M21CM02DE**

### **(Credits: 04)**

**Course Objective:** To comprehend and familiarize the established techniques, methods, and Practices in Strategic Cost and Management Accounting to the learners. To introduce the evolving Strategic approaches and techniques in the Cost and Management field.

#### **Course Learning Outcomes:**

On completion of this course, the learners will be able to develop industrial behaviour among

learners in the emerging business areas.

## **COURSE OUTLINE**

Block 1: Marginal Costing Techniques for Decision Making

Block 2: Standard Costing and Variance Analysis

Block 3: Activity Based Costing (ABC) and Transfer Pricing Applications

Block 4: Strategic cost management techniques

### **BLOCK 1: MARGINAL COSTING TECHNIQUES FOR DECISION MAKING**

#### **Unit-1 Introduction to Marginal costing**

Meaning of marginal cost - Marginal costing-Importance-Uses

#### **Unit-2 Marginal costing and decision making**

Fixation of selling price- Accepting additional orders – Quotations - Make or buy decisions- Key factor analysis- Own or Lease - Sell or further process - Closing down or suspending activities

### **BLOCK 2: STANDARD COSTING AND VARIANCE ANALYSIS**

#### **Unit 1. Material Variance**

Material Cost Variance- Material Price Variance- Material Usage Variance-Material Mix Variance - Material Yield Variance

**Unit 2. Labour Variance-** Labour Cost Variance - Labour Efficiency variance- Labour Idle time variance - Labour Mix Variance - Labour Yield Variance

#### **Unit 3. Overhead Variance**

Fixed overhead variance - Variable overhead variance - Volume Variance - Expenditure variance - Capacity variance - Calendar Variance - Efficiency Variance

#### **Unit 4. Sales Value Variance**

Total Sales Variance - Sales price variance - Sales Volume Variance - Sales Mix Variance - Sales Quantity Variance – Sales Margin variance - Reconciliation of Budgeted Cost and Revenue with the help of Variances

### **BLOCK 3: ACTIVITY BASED COSTING (ABC) AND TRANSFER PRICING APPLICATIONS**

#### **Unit 1. Activity Based Costing (ABC)**

Features and purposes - Cost object - Cost Drivers - Product Costing under ABC–Activity Based Variance Analysis and Budgeting – Activity Based Cost Management -Preparation of Cost and

Profit statement under Traditional and ABC - Direct Product Profitability – Customer Profitability Analysis.

## **Unit 2. Transfer Pricing Models**

Alternative Transfer pricing methods- Market-based Transfer pricing - Marginal cost Transfer pricing - Full cost Transfer pricing - Cost plus markup Transfer pricing - Negotiable Transfer Pricing - Marginal cost and Opportunity cost Transfer pricing - International Transfer pricing

## **BLOCK 4: STRATEGIC COST MANAGEMENT TECHNIQUES**

### **Unit 1. - Cost Accounting Standards**

Importance of Cost Accounting Standards- Revenue Management Concept- (Importance to Production Channel and Customer Profitability Analysis)

### **Unit 2. Enterprise Performance Management (EPM)**

Concept- meaning – importance - Application of EPM in Cost and Management Accounting.

### **Unit 3. Strategic Concepts and Applications in Cost and Management Accounting**

Concept of better decision-Business Intelligence- Strategic map-Driver caused budgeting.

### **Unit 4. Behavioural Cost Management**

Skill Development- Tech-production- Benchmarking (Advanced Concepts Only).

## ***References***

- Jain, S.P, Narang. K.L, & Simi. A., Advanced Cost and Management Accounting Kalyani Publishers, New Delhi
- Arora M.N. Principles and Practices of Cost Accounting-Vikas Publishing House New Delhi
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- Khan. M.Y. and Jain P.K. Advanced Cost Accounting, Tata Mc Graw Hill Publishing Co. Ltd. New Delhi.
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Delhi.

- Prasad. N.K. Advanced Cost Accounting, Book Syndicate Pvt.Ltd, Kolkata
- Tulsian. P. C. Practical Costing, Vikas Publishing House New Delhi

### **For Marketing Stream-Course 1**

## **AGRICULTURAL AND RURAL MARKETING**

**M 21CM11DE**

**(Credits: 04)**

### **Course Objective:**

- Expose learners to the Agricultural Business Sector and Agricultural Marketing.
- Develop the Concept of Rural Marketing and its various dimensions.

### **Course Learning Outcomes:**

On completion of this course, the learners will be able to understand and contribute to the Emerging Challenges in Agriculture and Rural Marketing in the upcoming Global Economic Scenario

## **COURSE OUTLINE**

Block 1: Structure of Agriculture and Agriculture Marketing

Block 2: Agri-Business Policies

Block 3: Rural Marketing

Block 4: Promotion and Distribution in Rural Marketing

### **BLOCK 1: STRUCTURE OF AGRICULTURE AND AGRICULTURE MARKETING**

#### **Unit 1. Agriculture Sector**

Meaning and Features- Problems of Agricultural sector in India- Linkages among sub-sectors of the Agribusiness Sector

#### **Unit 2. Economic Reforms and Indian Agriculture**

Impact of Liberalization, Privatization, and Globalization on Agribusiness Sector- Agribusiness-Emerging Branches-Non- Conventional forms of Agribusiness.



### **Unit 3. Agricultural Marketing**

Meaning-Definition -Objectives of Agricultural Marketing–Significance and Scope -Impediments in Agricultural Marketing- New trends in agricultural marketing- agripreneurship

## **BLOCK 2: AGRI-BUSINESS POLICIES**

**Unit 1. Concept and formulation-** New Dimensions in Agricultural Business Environment and Policy

**Unit 2. Agricultural Price and Marketing Policies-** Public Distribution System and other Policies-Export potential for Agricultural Products

**Unit 3. Development of Agricultural Sector**

Major Government and Non-Govt. Agencies in the development of Agricultural Sector- Marketing Strategies for Seed-Fertilizers-Pesticide-Farm equipment.

## **BLOCK 3: RURAL MARKETING**

**Unit 1. Rural Marketing**

Features- Significance-Scope - Limitations- - Rural Vs Urban Marketing - Characteristics of Rural consumers -Rural Consumer Behaviour- Buying Decision Process

**Unit 2. Rural Consumers Vs Urban Consumers**

Comparison-Problems in Rural Market- Rural Marketing Information System - Potential and size of the Rural Markets. - Classification of Products and Services in Rural Marketing- Marketing Mix for Rural Products- Selection of Markets

**Unit 3. Marketing Mix for Rural Market**

Relevance of Marketing Mix for Rural Market-Product Strategy - Product mix Decisions - Competitive Product Strategies for Rural Markets- Pricing Strategy - Pricing Policies - Innovative Pricing Methods for Rural Markets

## **BLOCK 4: PROMOTION AND DISTRIBUTION IN RURAL MARKETING**

**Unit 1. Promotion and Communication Strategy-** Media Planning- Planning of Distribution Channels- Dynamics of Distribution

**Unit 2. Innovations in Rural Marketing-**Importance of E-Commerce - Impact of E- Marketing on rural consumers

**Unit 3. Digital Village -**Concept of Digital Village-Meaning of Digital Village- Role of social

media in Rural Marketing.

**References:**

- Singh, A.K; & Pandey, D.R., ( 2007) .RURAL MARKETING: INDIAN PERSPECTIVE, New Age International Publuishers, Acharya, S. S. and Agarwal, N.L.2004. Agricultural Marketing in India. 4th Ed. Oxford & IBH
- Agarwal A.N, INDIAN ECONOMY, Vikas Publication, New Delhi.
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- Kohls, R. L &Uhl, J. N. (2005). Marketing of Agricultural Products. 9th Ed. Prentice Hall.
- Philip Kotler, MARKETING MANAGEMENT, Prentice - Hall India Ltd. New Delhi
- RuddarDutt Sundaram, INDIAN ECONOMY, Tata McGraw Hill. Publishers, New Delhi

**For Marketing Stream-Course 2**

**SERVICES AND RETAIL MARKETING  
M 21CM12DE  
(Credits: 04)**

**Course Objective:** Develop and justify the evolution and growth of services marketing. Develop an understanding of the particular challenges, opportunities, and strategies which are encountered by different types of service business.

**Course Learning Outcomes:**

Upon completion of this course, the learners will be able to demonstrate integrative knowledge of Retail Marketing, its elements, and recent developments.

**COURSE OUTLINE**

Block 1: Marketing and Segmentation of Services

Block 2: Delivering and Performing Services

Block 3: Introduction to the World of Retailing

## Block 4: Retail Marketing Environment and E-Tailing

### **BLOCK 1: MARKETING AND SEGMENTATION OF SERVICES**

**Unit 1. Service and Technology** Goods vs Services-Service Marketing Mix-Overview of Different Service Sectors-Marketing of Banking Services

**Unit 2. Marketing in different sectors**

Marketing of Education Services-Marketing of Tourism and Airline- Tourism Marketing-Airlines Marketing- Insurance sector

**Unit 3. Marketing of Hospitality Services**

Healthcare Marketing- Social Services by NGOs-Marketing of Online Services- Marketing of Professional Services

**Unit 4. Need for Segmentation of Services**

Bases of segmentation services- Segmentation strategies in service marketing- Need for targeting and positioning of services - Positioning strategies for services

**Unit 5. Positioning Through Product/Service Delivery Strategies**

Positioning through Pricing Strategies-Positioning through Distribution Strategies- Positioning through Sales Promotion and Advertising-Service Differentiation Strategies

### **BLOCK 2: DELIVERING AND PERFORMING SERVICES**

**Unit 1. Employee's Role in Service Delivery**

Delivering services through intermediaries and electronic channels-Strategies for matching capacity and demand-Key service communication challenges

**Unit 2. Financial and Economic Impact of Services**

Customer's role in service delivery- Status of Customer Relationship Management in the service industry in India.

### **BLOCK 3: INTRODUCTION TO THE WORLD OF RETAILING**

**Unit 1. Concept**

Nature and Scope of Retailing-Functions- Economic Significance of Retailing

**Unit 2. Retail Mix**

Retailing environment in India-Types of Retailers – Retail Formats -The Retail Life Cycle

## **BLOCK 4: RETAIL MARKETING ENVIRONMENT AND E-TAILING**

### **Unit 1. Retail Marketing Environment**

Elements in Retail Marketing Environment- Retail Marketing - Segmentation

### **Unit 2. Criteria for Effective Segmentation**

Criteria- Dimensions of Retail Marketing Segmentation - Dimensions of Retail Market

Positioning-Major concerns in Retail Market Segmentation.

### **Unit 3. E-tailing**

Role of Technology in Satisfying Market Demand-Technology in Retail Marketing  
Decisions-Structure and Developments in E-tailing- Factors Influencing the Growth of  
E-Tailing- Advantages & Disadvantages of E-Tailing-Future of Electronic Retailing

### **References**

- Bateson, J.E.G. and Hoffman, D.K. (1999). Managing Services Marketing. Thomson Learning.
- Berman, Barry and Evans, Joel, R., Retail Management; A Strategic Approach; PHI/Pearson Education; New Delhi
- Dr. B. Balaji , Services Marketing and Management ,S. Chand & Co , New Delhi
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- Newman, Andrew, J. & Cullen, Peter, Retailing: Environment & Operations, Vikas Publishing House; New Delhi.
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Sage Publication.

- Zeithaml V, Bitner M.J. & Gremler D.D. And Ajay Pandit (2012), Services Marketing: Integrating customer focus across the firm. Special Indian Edition, McGraw-Hill Education Pvt. Ltd., New Delhi.

## **STOCK MARKET OPERATIONS**

**M21CM01SC**

**(Credits: 02)**

### **Course Objective:**

Acquire knowledge about the trading mechanism of both stock and derivative markets and with this skill, the learner will be equipped to trade and invest in stock market as well as derivatives market.

### **Course Learning Outcomes:**

On completion of this course, the learners will be able to:

- Recognise the logic of investment in shares and other stock market product
- Identify the process of issue of shares to the public in the primary market
- Understand the clearing and settlement process in stock exchanges
- Understand the types of derivatives and derivative trading operations in the Indian stock market

## **COURSE OUTLINE**

Block 1: Investing in stock market

Block 2: Derivative Market

### **BLOCK 1: INVESTING IN STOCK MARKET**

**Unit 1. Fundamentals of stock market investment** – basics of trading- candle sticks & indicators-support and resistance- screen based trading- online trading

**Unit 2. Trading mechanism-** Trading strategies- Best practices in trading- Investment decision under IPO, FPO and Right issue- Valuation of bonds- Clearing and settlement mechanism- Impact of corporate actions and announcement on stock market instrument- management of behavioral biases for better investment decision

## **BLOCK 2: DERIVATIVE MARKET**

**Unit 1. Introduction to derivative market-** Introduction - type of derivative contract- Future, Forward, Option and Swap

**Unit 2. Strategy for derivative trading**

Pricing of forward contract- trading strategy for futures and option- long trades- Short trades-Bull calendar spread- Bear calendar spread

### **References:**

- Bharathi V. Pathak “*Indian Financial System* “, Pearson Education, Noida.
- Dr S Guruswamy, “*Merchant Banking and Financial Services*”, Tata McGraw-Hill Publishing Co.Ltd.New Delhi
- Gupta S. L. “*Financial derivatives Theory, Concepts and Problems*”, Prentice Hall of India Pvt.Ltd.
- Kevin S “*Security Analysis and Portfolio Management*”, PHI, New Delhi
- Khan M.Y. “*Indian Financial System*” Tata McGraw Hill Publishing Co. Ltd., New Delhi
- PreethiSingh “*Dynamics of Indian Financial System*”, Ane Books Pvt. Ltd., New Delhi.
- Sojikumar.K and Alex Mathew “*Indian Financial System and Markets*”, Tata McGraw-Hill Publishing Co.Ltd., New Delhi.

# Fourth Semester

# **MANAGEMENT OPTIMISATION TECHNIQUES**

**M21CM11DC**

(Credits: 04)

## **Course Objective**

- To understand the concept of Operations Research and its application for decision-making in a different environment.
- To apply and use scarce resources in the best possible manner by using assignment and transportation techniques.
- To familiarize the use of Network analysis in project completion

## **Course Learning Outcomes**

On completion of this course, the learners will be able to understand and apply LPP to find solutions to business problems with certainty

## **COURSE OUTLINE**

Block 1: Operations Research

Block 2: Transportation and Assignment

Block 3: Decision Theory

Block 4: Network Analysis

### **BLOCK 1: OPERATIONS RESEARCH**

#### **Unit 1. Introduction to Operations Research**

Meaning – Definition – Nature of OR – Features – Approaches of OR – OR models- Principles of OR modeling – Scope of OR

#### **Unit 2. Techniques of OR**

OR and business decision making – Uses and merits of OR – Limitations of OR.

#### **Unit 3. Linear Programming**

Introduction - Meaning and definition – Requirements of LPP– Assumptions of LPP -



Advantages and disadvantages – General model of LPP - Graphic method of the solution – Infeasible solution – Multiple optimum solutions – Unbounded solution

#### **Unit 4. Simplex Method**

Maximization problem – Minimization problem by penalty method–Mixed constraints – Duality of LPP.

### **BLOCK 2: TRANSPORTATION AND ASSIGNMENT**

#### **Unit 1. Transportation**

Introduction - Basic assumptions - Methods of initial basic feasible solutions: North-west corner method – Least cost method – Vogel's Approximation Method

#### **Unit 2. Optimality test**

Using MODI method – Balanced and unbalanced transportation problems – Degeneracy.

#### **Unit 3. Assignment Problem**

Introduction and meaning – Hungarian method of solution – Maximization case in assignment

#### **Unit 4. Balanced and Unbalanced Assignment**

Prohibited assignment- Difference between Transportation and Assignment problems

### **BLOCK 3: DECISION THEORY**

#### **Unit 1. Introduction**

Stages of decision making – Components – Pay-off – Regret or opportunity loss – Decision making under certainty

#### **Unit 2. Decision making under Risk**

Expected Monetary Value – Expected Opportunity Loss– Expected Value of Perfect Information

#### **Unit 3. Decision Making under Uncertainty**

Maximin – Maximax – Min-max regret – Hurwitz criterion – Criterion of rationality – Decision tree analysis

### **BLOCK 4: NETWORK ANALYSIS**

**Unit 1. Network Analysis-** Introduction – Meaning – Objectives – Concepts used – Rules to frame network – Stages of project management – Activity times and critical path – computation

of critical path – Forward pass method – Backward pass method

**Unit 2. Slack** – Floats and its types – PERT – Times estimates in PERT - Difference between CPM and PERT – Project time- cost trade off.

**Unit 3. Game Theory** - Introduction – Meaning and definition – Essential features of Game theory – Two persons zero sum game

**Unit 4. Pay off Matrix** – Decision of a game – Strategy and types of strategy – Maximin – Min max principle – Saddle point – Principle of dominance

**Unit 5. Value of the Game** - Games with pure strategy – Games with mixed strategies – Algebraic method of solution – Limitations of Game theory.

**References:**

- Operation Research, Kanthi Swarup; Sultan Chand &Co.
- Operation Research, Theory and Applications; J.K. Sharma; Macmillan India Ltd.
- Operation Research; S.D. Sharma; Kedarnath Co.
- Operation Research; V.K. Kapoor; Sultan Chand &
- Operations Research Quantitative Analysis for Management, K.K. Chawla, Vijay Gupta & Bhushan K. Sharma; Kalyani Publishers, Ludhiana
- Operations research techniques for Management, V.K. Kapoor, Sultan Chand and Sons, New Delhi.
- Operations Research: K. Rajagopalan, PHI Learning Private Ltd.
- Operations Research; Manohar Mahajan, Dhanpat Rai & Co. New Delhi.
- Operations Research; Natarajan, Balasubramanie&Tamilarasi; Pearson, New Delhi.
- Operations Research; Problems and Solutions, J.K. Sharma; Macmillan India Ltd.
- Operations Research; Sharma Anand; Himalaya Publishing Hous
- Research Methodology and Operations Research; H.R. Ramanath; Himalaya Publishing House.

**GOODS AND SERVICES TAX AND CUSTOMS DUTY-LAW AND PRACTICE**

**M21CM12DC**

**(Credits: 04)**

**Course Objective:** To gain knowledge and understanding of the principles and laws relating to the Goods and Services Tax and Customs Act. To impart skill in applying and analysing the provisions

of the Goods and Services Tax Act and Customs Act in handling practical situations.

### **Course Learning Outcomes:**

On completion of this course, the learners will be able to understand the legal provisions of the Goods and Service Tax Act and Customs Duty

### **COURSE OUTLINE**

Block 1: Indirect Taxes and Goods and Services Tax

Block 2: Levy and Collection of GST

Block 3: Administration of GST-Appeals and Revisions

Block 4: Customs Law in India

### **BLOCK 1: INDIRECT TAXES AND GOODS AND SERVICES TAX**

#### **Unit 1. Taxes**

Meaning and Definition -Nature-Scope - Constitutional Provisions - Advantages-Disadvantages- Difference between Direct and Indirect Taxes- Types-Evolution of Indirect Taxation in India.

#### **Unit 2. Introduction to GST**

Concept of GST-Stages in the Evolution of Goods and Services Tax - Subsuming of Taxes - Scope of GST - Structure of GST – CGST, SGST, UTGST, and IGST - Benefits of Implementing GST – Structure, Features and Functions-Challenges Confronted in the Introduction of GST in India - Constitutional Background- Amendment to Constitution

### **BLOCK 2: LEVY AND COLLECTION OF GST**

#### **Unit-1. Registration**

Need and Procedures-Deemed Registration-Cancellation of Registration - Information Technology in GST

#### **Unit -2 Time, place and value of supply**

Scope of Supply-Composite and Mixed Supplies- Valuation Rules - Liability to pay tax - Reverse Charge Mechanism and Composition Scheme- Time of Supply of Goods- Place of Supply - Cascading Effect of Taxation - Input Tax Credit – Benefits of Input Tax Credit- Value of Supply

#### **Unit-3 Assessment of GST**

Recovery of Credit -Reversal of credit -Input Service Distribution- Reversal of credit - Tax Invoice – Credit Notes - Tax Invoice – Debit Notes, Bill of Supply - Electronic Cash Ledger - Electronic Credit Ledger - Electronic liability ledger

### **BLOCK 3: ADMINISTRATION OF GST- APPEALS AND REVISIONS**

## **Unit-1: Administration of GST**

GST Council-Authorities- Inspection-Search - Seizure and Arrest-Demand for and Recovery of GST—Liability to pay tax in certain cases- Advance Ruling- Authority and Appellate Authority-GSTN-Information Infrastructure for GST

## **Unit-2 Appeals and Revision**

Appeals-Appeal to Appellate Authority – Power of Revisional Authority- Appeal to Appellate Tribunal - Appeal to High Court-Appeal to Supreme Court- Revisions-Offences- Compounding of Offences-Penalty-Transitional provisions- IGST Provisions- Inter-state Supply- Intra-state supply- Zero-rated Supply - Imported Supply- Transfer of ITC-Compensation Rules-Base year Revenue- Miscellaneous Provisions-Interest-Job Work Procedure-Deemed Export

## **BLOCK 4: CUSTOMS LAW IN INDIA**

### **Unit 1. Basic Concepts in Customs Law**

Objectives - Role of Customs Duty in International Trade - Basis of Determining Customs Duty- Types of Duties-Anti- Dumping Duties

### **Unit 2. Levy of tax and Assessment procedure**

Point and Circumstances of Levy - Import and Export Manifest— Specified Goods – Warehouses - Valuation and Valuation Rules-Exemptions from Customs Duty -Customs Duty Authorities and their Powers - Assessment Procedures

### **Unit 3. Penalties, Appeals and revision**

Penalties and Prosecutions- Tax Liability and Valuation of Goods-Baggage Rules-Import Procedure and Documents-Export Procedure and Documents-Rules Regarding Baggage

### **References:**

- Customs Law Manual- R K Jain- CENTAX Publications.
- GST Bare Acts, Rules, Notifications & Circulars.
- GST in India-Rakesh Garg &Sandeep Garg, Bloomsbury India Publication
- GST Law & Analysis with Conceptual Procedure-Bimal Jain & Isha Bensal- Young Global
- GST Law, Concept & Impact Analysis- Sanjiv Agarwal
- Hand Book of GST in India Concepts and Procedures -Rakesh Garg &Sandeep Garg - Bloomsbury India Publications
- Handbook on Goods and Services Tax – CA Pushpendra Sisodia, Bharat Law House
- Indirect Taxes - Vinod K Singania, Taxmann's Publications, New Delhi

- Indirect Taxes- Datey V S, Taxman Publications, New Delhi.
- Indirect Taxes- Mehrotra H. C & Agarwal, Sahitya Bhavan Publishers, Agra

**ADVANCED FINANCIAL MANAGEMENT**  
**M21CM03DE**  
**(Credits: 04)**

**Course Objective:**

- To acquaint the learners with the financial management concepts and its applications.
- To understand how organizations make important investment and financing decisions.

**Course Learning Outcomes:**

On completion of this course, the learners will be able to understand how the organizations establish working capital policies and their management of earnings

**COURSE OUTLINE**

Block 1: Financial Management

Block 2: Capital Budgeting Decisions

Block 3: Capital Structure Theories and Cost of Capital

Block 4: Dividend Policies and Working Capital Decisions

**BLOCK 1: FINANCIAL MANAGEMENT**

**Unit 1: Introduction to Finance**

Evolution of finance as a discipline- significance - Objectives of financial decision making- Goals and functions - Shareholder value creation- Financial Planning and Control-Financial profit Vs Wealth maximization

**Unit 2: Scope of financial management**

Investment decisions - financing decisions - dividend decisions - liquidity decisions. Long Term finance decisions- Short Term finance decisions

**BLOCK 2: CAPITAL BUDGETING DECISIONS**

**Unit 1: Investment decision**

Estimation of Cost and Benefits of a Proposal-Profit and cash flows - Methods of evaluation – Non-discounting techniques: Payback period - Accounting Rate of Return (ARR) - Post payback period

### **Unit 2. Discounting Techniques:**

Net Present Value (NPV) - Profitability Index (PI), Internal Rate of Return (IRR) - Modified Internal Rate of Return (MIRR) - Terminal Value (TV) - Discounted payback-Capital Rationing- inflation - Projects with uneven lives

### **Unit 3. Risk Analysis in Capital Budgeting:**

Pay Back- Risk Adjusted Discount Rate- Certainty Equivalent Approach- Sensitivity Analysis: DCF Break Even Analysis - Decision Tree Analysis – Utility Theory and Capital Budgeting.

## **BLOCK 3: CAPITAL STRUCTURE THEORIES AND COST OF CAPITAL**

### **Unit 1: Theories of Capital structure**

Concept and Significance of capital structure decision-Optimum Capital Structure- Capital Structure Theories- Assumptions – Net Income Approach - Net Operating Income Approach- Modigliani-Miller (MM) Approach - without taxes and with taxes

### **Unit 2. Leverage**

Financial Leverage- Operating Leverage-Combined Leverage- Approaches to establishing target capital structure – EBIT-EPS Analysis- Valuation approach- Leverage Analysis

### **Unit 3: Cost of capital**

Meaning and significance of cost of capital – Business Risk-Financial Risk-Calculation of cost of debt-Cost of Retained Earnings-Weighted average cost of capital - Market value weight and Book value weight – Weighted marginal cost of capital-Cost of Equity: CAPM vs. Dividend Growth Model- Flotation cost and cost of capital- Cost of preference capital – Cost of equity capital: Dividend growth model and Constant growth model

## **BLOCK 4: DIVIDEND POLICIES AND WORKING CAPITAL DECISIONS**

### **Unit 1. Dividend Policies**

Forms of dividends - relevance of dividend - Management of earnings as to dividend and retention

-Stability in dividend policy - corporate dividend behavior– Objectives of dividend policy - Issues in dividend policy

### **Unit 2: Dividend Theories**

Walters's model - Gordon's model - dividend and uncertainty: The bird-in-the-hand- argument - Dividend irrelevance: MM hypothesis – Residual Theory of dividend

### **Unit-3: Concepts of working capital**

Factors determining working capital requirements - Operating cycle - Estimation- Management of current assets-types of working capital

### **Unit 4 Components of working capital decisions**

Cash and Liquidity Management-Motives of holding cash - Cash Planning, Managing cash collections and disbursement - Investment of surplus funds – Receivables management-Credit management: Credit policy - Optimum credit policy - credit evaluation of individual accounts - Monitoring receivables – Factoring-Inventory Management- Inventory management techniques - Analysis of investment in inventory - Inventory control system - Inventory management process

### **References:**

- Archer, Stephen. H. Choate G Marc. Racette. George; Financial Management; John Wiley, New York.
- Bhattacharya, Hrishikas: Working Capital Management: Strategies and Techniques, Prentice Hall, New Delhi
- Block, Stanley B, Geoffrey A Hill: Foundations of Financial Management; Richard D. Irwin , Homewood, Illinois.
- Frank Fabozzi, Franco Modigliani, Frank Jones and Michael Ferri, Foundations of Financial market and Institutions
- GitmanJoehnk, Fundamental of Investing, Pearson Education,13thEdition, 2017
- Gupta S P, Financial management, Sahitya Bhavan Publications.
- Khan M Y, Jain P K, Financial Management Text, problems and cases, Mcgraw-Hill Education.
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- Pinches, George E: Essentials of Financial Management; Harper and Row, New York.
- Prasanna Chandra, Financial Management Theory and Practice, TataMcgraw- Hill

publishing company pvt Ltd.

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- Van Horne, J.C. and J.M Wachowicz Jr.: Fundamentals of Financial Management, Prentice Hall, Delhi.

### **For Marketing Stream**

## **INTEGRATED MARKETING AND PRACTICE**

**M21CM13DE**

**(Credits: 04)**

### **Course Objective:**

Analyse, synthesize and predict solutions and consequences of phenomena in the field of marketing communication. Identify drivers of logistics and supply chain systems to improve business performance. Create knowledge about Social Marketing and its relevance.

### **Course Learning Outcomes:**

On completion of this course, the learners will be able to know the basic concepts of Digital Marketing in the present era.

### **COURSE OUTLINE**

Block 1: Marketing Communication and Logistics

Block 2: Supply Chain Management and Social Marketing

Block 3: Global Marketing

Block 4: Digital Marketing and Green Marketing

### **BLOCK 1: MARKETING COMMUNICATION AND LOGISTICS**

**Unit 1. Corporate Image** -Buyer Behaviour-Brand Management- Promotional Opportunities- Advertising Tools -Advertising Design-Advertising Management

**Unit 2. Media Selection for Advertising and Brand Reinforcement** -Integrated Marketing Communication Vs. Marketing Communication

**Unit 3. Promotional Tools Like Consumer Promotion**



Trade Promotion-Sponsorship Program-Public Relations-Integrated Tools -Internet  
Marketing-Evaluation of IMC Programs- Recent trends in IMC.

#### **Unit 4. Logistics**

Meaning- Definition of Logistics- Scope of logistics in business-Logistics and Supply Chain Management-Core and support activities of logistics- Logistical integration hierarchy-Integrated Logistics-Operating Objectives-Barriers-Internal integration-Logistical performance cycle.

### **BLOCK 2: SUPPLY CHAIN MANAGEMENT AND SOCIAL MARKETING**

#### **Unit 1. Supply Chain Management**

Evolution- Meaning-Definition-Features-Service and manufacturing supply chain dynamics - Multiple views and flows - Service supply chains - Manufacturing supply chains

#### **Unit 2. Measures of Supply Chain Performance**

Bullwhip effect in Supply Chain- Strategic focus - Mass customization - Lean supply chains - Outsourcing and offshoring - Virtual supply chains.

#### **Unit 3. Social Marketing Concept**

Scope-Relevance-Comparison with Commercial Marketing-Approaches to influence public Behaviour-Social Marketing Planning Process- Elements of Campaign

#### **Unit 4. Social Marketing Environment**

Campaign Focus and purpose-Target Marketing- Social Marketing Strategies-Product in social marketing-Price in social marketing –Distribution and Promotional Strategies.

### **BLOCK 3: GLOBAL MARKETING**

#### **Unit 1. Introduction**

Global marketing objectives-Initial modes of entry-Process of international marketing-Global Segmentation and Positioning- Global market segment

#### **Unit 2. Targeting Segments**

Global Products-Developing new global products-Global Pricing

### **Unit 3. Pricing Policy and Strategy**

Global Logistics- Effects of parallel distribution-Global Advertising and Promotion-Global sales promotion-E-commerce as a tool of global marketing.

## **BLOCK 4: DIGITAL MARKETING AND GREEN MARKETING**

### **Unit 1. Digital Marketing**

Social Media Marketing- Web Analytics- Planning and Creating a Website- Search Engine Marketing

### **Unit 2. Content Strategy**

E-mail Marketing- Search Engine Optimisation (SEO) -Mobile Marketing-Legal and Ethical Issues in Digital Marketing

### **Unit 3. Green Marketing**

Features –Elements-Implementation of Green Marketing.

### **References:**

- Bovee, C., & Thill, J.V., & Raina, R.L.(2016). Business Communication Today (11th ed.). Pearson.
- David, S.L, Philip .K., & Ravi. S. (2010).“Designing & Managing the Supply Chain”, Tata McGraw Hill, 14th Edition.
- Dobler .D.W, Purchasing, and Supply Management, Tata McGraw Hill, New Delhi
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- Murphy, H. A., Hildebrandt, H.W., & Thomas, J.P. (1997). Effective Business Communication (7th Revised ed.). Boston: McGraw-Hill Companies.
- Nancy R. Lee, Philip Kotler, Social Marketing; Influencing Behavior for Good, Sage, 4th.Edition
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- Vern Terpestra and Ravi Sarathy: International Marketing: Thomson.
- Vinod V. S. (2009). Logistics Management, Pearson Education, 2nd edition.
- Woods.D,A; Barone,P.M., & Wardlow. D. (1998).“International logistics”, Chapman & Hall.

## **ENTREPRENEURSHIP DEVELOPMENT**

**M21CM02SC**

**(Credits: 02)**

### **Course Objective**

- Understand the basics of Entrepreneurship along with traits of an entrepreneur.
- Recognize the emerging trends of Entrepreneurship Development.
- Acquire Skill in Preparation of Project Reports with all its Components.
- Recognize the importance of Strategic Planning in Entrepreneurship.

### **Course Learning Outcomes:**

On completion of this course, the learners will be able gain awareness on entrepreneurship and its various forms.

### **COURSE OUTLINE**

Block 1: Concepts and Overview of Entrepreneurship

Block 2: Forms of Business Ownership

#### **BLOCK 1: CONCEPTS AND OVERVIEW OF ENTREPRENEURSHIP**

## **Unit 1. Entrepreneur and Entrepreneurship**

Entrepreneur Characteristics – Classification of Entrepreneurs –Evolution and Growth of Entrepreneurship in India - Role of Entrepreneurship in Economic Development- Entrepreneurial Culture - Entrepreneurial Society - Women Entrepreneurship - Rural Entrepreneurship - Emerging Trends in Entrepreneurship Development - Entrepreneurial Potential and Potential Entrepreneur - Evaluation of Social Entrepreneurship in India.

## **Unit 2. Start ups**

Digital and Viral Marketing - Hire and Manage a Team - Managing start-up finance - The Concept of Costs – Profits and Losses- Startup India – Stand up India - Models of Entrepreneurship - Emerging Models of Corporate Entrepreneurship- Start-ups- Effective ways of marketing for start-ups

## **BLOCK 2: FORMS OF BUSINESS OWNERSHIP**

**Unit 1. Introduction to 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 - Meaning and Objectives of a Business Plan- Advantages and cost of preparing a Business Plan -Project Evaluation - Project Appraisal - Project Report Preparation - Specimen of a Project Report

**Unit 2. Strategic Growth and Planning of Entrepreneurship:** Strategic Growth - Need for Strategic Planning - Understanding the growth stage - Unique managerial concerns of growing enterprise - Valuation Concerns - Creativity – Innovation - Methods to Initiate Ventures - Legal Challenges - Search for Entrepreneurial Capital-Government Programmes for Entrepreneurial Development among Students.

**Unit 3. International Entrepreneurship:** The nature of international entrepreneurship - International Vs domestic entrepreneurship - Stages of economic development - Entrepreneurship entry into international business - exporting - Foreign Direct Investment - barriers to international trade - Business Correspondence- Presentations -Business letter - Letters of inquiry - quotation orders – tenders - complaints letters

## **References**

- Arya Kumar, Entrepreneurship, Pearson, Delhi
- Poornima MCH, Entrepreneurship Development –Small Business Enterprises, Pearson, Delhi

- Sangeetha Sharma, Entrepreneurship Development, PHI Learning
- Kanishka Bedi, Management and Entrepreneurship, Oxford University Press, Delhi
- Anil Kumar, S., ET.al., Entrepreneurship Development, New Age International Publishers, New Delhi
- Khanka, SS, Entrepreneurship Development, S. Chand, New Delhi
- Peter F. Drucker, Innovation and Entrepreneurship 8. A.Sahay, M. S. Chhikara, New Vistas of Entrepreneurship: Challenges & Opportunities 9. Dr B E V L Naidu, Entrepreneurship. Seven Hills Publishers.

## **Dissertation/Project Report and Viva Voce**

### **M21CM01DP**

**(Credits: 04)**

#### **GUIDELINES FOR PROJECT**

- Project work to commence at the beginning of the fourth semester
- Every learner shall work on a project related to Commerce and more closely associated to the area of specialization. Identifying a topic which is live from the environment/industry is possible through establishing linkages with industry/ policy making bodies.
- Project Report to be submitted at the end of the last semester
- Project work should be done under the supervision and guidance of academic counsellors.
- Learners who submit a project shall justify the following:
  - Research Problem
  - Relevance of the study
  - Objectives and the Methodology
  - Analysis and interpretation
- Two copies of the project report in English (Printed in A4 size paper) should be submitted as per latest APA format.

#### **Structure of the Report**

- Preliminary section
  - Title Page- Name of the learner, Name and Designation of the supervising teacher
  - Certificate from the guide (Academic counsellors)
  - Acknowledgements
  - Contents
  - List of tables
  - List of figures
  - Chapterisation
- Main content
  - Chapter I

Introduction  
Research problem  
Research gap  
Significance of the study  
Scope of the study  
Objectives of the study  
Methodology (stating the variables associated with the objectives)  
Hypotheses  
Population and sample design  
Sampling technique

🎬 Chapter II  
Review of Literature

🎬 Chapter III  
Theoretical/Conceptual framework

🎬 Chapter IV  
Data Analysis and interpretation

🎬 Chapter V  
Findings, Conclusion and Suggestions

- End Section
  - 🎬 Bibliography- as per latest APA format
  - 🎬 Appendix (Questionnaire, Specimen copies of forms, other exhibits etc.)- include only those materials which is referred in the report

### **Project Evaluation**

Dissertation /Project Report to be submitted at the end of the last semester. The project report shall be subject to internal and external evaluation followed by a Viva-voce.

Internal Evaluation is to be done by the supervising teacher and external evaluation is to be done by an examiner appointed by the University.

The maximum marks shall be 100 -project assessment 70 per cent viva voce 30 per cent.

A viva voce related to the project work will be conducted by the external evaluation Board and learners have to attend the viva voce.

Total Marks for the Project is 100 in two components

A - Project assessment -70

B -Viva Voce- 30

Project assessment valuation would have the following break up:

Relevance of the study-10

Problem identification -10

Methodology-25

Findings-10

Reporting-5

Linkage in the study-5  
Outcome achieved -5

The learner should get a minimum of 35 marks in the project report.  
If the learner fails to get a minimum in project report, he or she shall submit the project report after modifying it on the basis of the recommendations of the examiners

## **Cross Border Courses**

### **MASTER OF ARTS ARABIC**

#### **Cross Border Course**

#### **M23AR01CB ARABIC FOR ALL**

**Credit - 4**

### **Objectives**

1. To be acquainted with Arabic vocabularies and phrases related to everyday life.
2. To develop communication skills for various situations.
3. To make the learners able to communicate easily with Arab natives and make cultural exchanges with them.

### **Course Outcome:**

1. Develop basic conversational techniques and skills in Arabic.
2. Acquire communication skills for various situations.
3. To familiarize with Arabic vocabularies and phrases.
4. Communicate easily with Arab natives and make cultural exchanges with them.

### **Outline of the Course:**

#### **Block 1: Arabic for Everyday Life**

**Unit 1:** Conversations: Greetings, self introduction and introducing others

**Unit 2:** Conversation among family members

**Unit 3:** Conversation at public places

**Unit 4:** Time and Date

#### **Block 2: Arabic for Travel and Tourism**

**Unit1:** Dialogues in journey

**Unit 2:** Conversation on health, visa and Passport

**Unit3:** Tourism related expressions and conversations

**Block 3: Arabic for Workplaces**

**Unit 1:** Conversations at offices and institutions

**Unit2:** Telephonic talks

**Unit 3:** Conversation at educational institutions

**Block 4: Arabic for Commercial Establishments**

**Unit 1:** Conversation at hotels

**Unit 2:** Conversation at flats

**Unit 3:** Conversation at shops and markets

**Unit 4:** Conversation at banks and financial institutions.

**List of References:**

1. Dr Abdurahman ibnu Ibrahim Fouzan and Others: *Al Arabiya Baina Yadaik A Level 1-2* Published by Arabic for All , Riyadh , K .S.A.
2. Prof Dr Shafeeque Ahamed Khan Nadwi and Others: *Functional Arabic* Vol 1-4, NCPU, New Delhi.
3. Nasif Mustafa Abdul Azeez and Muhyudheen Swalih : *Al Arabiya Lil Hayat*, Vol: 1, King Saud University . KSA.
4. DrMahmood Ismail Sweeni: *Al Arabiya Linnasheen*, Ministry of Education, KSA.
5. Dr S.K. Bahmani: *Easy Steps to Functional Arabic*
6. Mohd Alish: *Ahlan Wa Sahlan – Functional Modern Standard Arabic for Beginners*, Yale University Press, London and Amazon books.
7. Dr VP Abdul Hameed: *The Commercial Arabic: A textbook on Functional Arabic*, Al Huda Book Stall Calicut
8. Abdul Hameed V P and Abdul Haleem N K, *Arabic for Various Situations*, Al Huda Book Stall Calicut
9. Veeran Mohyideen, *Functional Arabic*, Arabnet Calicut
10. Dr Syed Ali. , *Arabic for Beginners*, Arabic Publications of India; 7th edition Chennai.



**MASTER OF COMPUTER APPLICATION**

**CROSS BORDER COURSE-1**

**M23CA01CB**

**MACHINE LEARNING FOR ALL**

**Credits:4**

**Course Description:**

This course provides an introduction to the field of Machine Learning, which is a subfield of Artificial Intelligence. Students will learn the basic concepts and techniques of Machine Learning, including supervised learning, unsupervised learning, and reinforcement learning.

**Course Objectives:**

1. To introduce the basic concepts and techniques of Machine Learning.
2. To teach learners how to apply Machine Learning algorithms to real-world problems.
3. To help students understand the strengths and limitations of Machine Learning.
4. To develop the ability to analyze and evaluate Machine Learning algorithms.
5. To provide hands-on experience with Machine Learning tools and software.

**Course Outcomes:**

1. Students will be able to understand the basic concepts and techniques of Machine Learning.
2. Students will be able to apply Machine Learning algorithms to real-world problems.
3. Students will be able to analyze and evaluate Machine Learning algorithms.

| <b>M23CA01CB: MACHINE LEARNING FOR ALL</b>       |  |
|--|--|
| <b>Block I: Introduction to Machine Learning</b> |  |
| <b>Unit 1</b>                                    | Overview of Machine Learning   |
| <b>Unit 2</b>                                    | Types of Machine Learning paradigms  |
| <b>Unit 3</b>                                    | Familiarization of Jupyter Notebook, Python libraries: NumPy, SciPy, Pandas, Matplotlib, Scikit-Learn (Practice Session) |
| <b>Unit 4</b>                                    | Pandas Familiarization – Loading and Dealing data-Data preprocessing techniques (Practice Session)                       |
| <b>Block II: Supervised Learning</b>             |  |
| <b>Unit 1</b>                                    | Regression Techniques- Linear Regression, Logistic Regression.   |
| <b>Unit 2</b>                                    | Concept of Artificial Neural Network, Prediction using perceptron - Feed Forward Neural Network                          |

|   |   |
|---|---|
| <b>Unit 3</b>   | Support Vector Machine  |
| <b>Unit 4</b>   | Performance Evaluation Metrics: Classification, Confusion Matrix, ROC curves, Precision, Recall |
| <b>Block III: Unsupervised Learning and Ensemble Techniques</b> |   |
| <b>Unit 1</b>   | Unsupervised Learning - Partition based approaches  |
| <b>Unit 2</b>   | Hierarchical Clustering methods   |
| <b>Unit 3</b>   | Density based clustering  |
| <b>Unit 4</b>   | Ensemble Models   |
| <b>Block IV: Feature Selection and Dimensionality Reduction</b> |   |
| <b>Unit 1</b>   | Feature Selection   |
| <b>Unit 2</b>   | Dimensionality Reduction – Principal Component Analysis (PCA)                                   |
| <b>Unit 3</b>   | Dimensionality Reduction – LDA  |
| <b>Unit 4</b>   | KMeans after PCA (Practice Session)   |

**Recommended TextBooks /References:**

1. Machine Learning, Tom M. Mitchell, McGraw Hill.
2. K. P. Murphy, “Machine Learning: A probabilistic perspective”, MIT Press, 2012.
3. Stephen Marsland, “Machine Learning An Algorithmic Perspective”, CRC Press.

**MASTER OF ARTS**

**ECONOMICS**

**Cross Border Discipline Course**

**M23EC01CB**

**GENERAL ECONOMICS**

**Course Objectives:**

1. To understand the discipline of economics in general
2. To be familiarised with the major branches of economics
3. To be able to distinguish between growth and development
4. To be aware of exchange rate mechanism under trade

5. To get introduced to the basic features of Indian economy and examine various issues and crisis experienced in the economy

### **Course Outcomes:**

1. Learners will be able to get an understanding of the scope of economics and basic concepts of micro and macroeconomics.
2. They will be able to get an understanding of the functions of money and monetary policy.
3. They will be able to develop preliminary knowledge about the scope of public economics and fiscal policy instruments.
4. They will be able to know the basic structure of the Indian economy and understand economic reforms since 1991.

### **COURSE OUTLINE**

Block 1: Micro and Macroeconomics

Block 2: Development and International Economics

Block 3: Money and Public Economics

Block 4: Indian Economy

### **COURSE DETAILS**

#### **BLOCK 1: Micro and Macroeconomics**

**Unit 1:** Economics as a social science - Subject matter and scope of Economics - Different economic systems - Micro-Macro distinction - Scope of Microeconomics -The basic economic problems and solutions

**Unit 2:** Demand function - Law of demand - Supply Function - Law of Supply - Concept of Equilibrium - Concept of Utility - Production function -Short-run Vs Long-run

**Unit 3:** Macroeconomics - Definition, and Scope- Macroeconomic Variables - Stock and Flow, Exogenous and Endogenous Variables - Circular Flow (two sectors)

**Unit 4:** National Income Concepts - Methods of Measurement - Difficulties in the measurement of National Income

#### **BLOCK 2: Development and International Economics**

**Unit 1:** Growth and Development - Indicators of economic development - PCY - PQLI - HDI - HPI - Multidimensional Poverty Index - Basic needs - Sustainable development

**Unit 2:** Inequalities in income distribution -Lorenz curve and Gini coefficient - Inverted U-hypothesis

**Unit 3:** BOP – Exchange Rate - Exchange Rate determination – Purchasing Power Parity Theory – Fixed and flexible Exchange Rates - Devaluation – Revaluation - Depreciation - Appreciation

**Unit 4:** Free Trade and Protectionism - Trade restriction – Tariff – and non-tariff barriers - Import Quotas - Dumping - International Cartels - Infant Industry Argument

### **BLOCK 3: Money and Public Economics**

**Unit 1:** Concept of Money - Functions - Inflation- Types of inflation - Impact of inflation - Measures to regulate inflation

**Unit 2:** Banking and Capital Market - Types of Deposits - Monetary Policy (Concept Only) - RBI Instruments - Concepts of Capital Market - Shares, Bonds, Stock Market, SENSEX, NIFTY

**Unit 3:** Public Revenue and Public Expenditure- Sources of public revenue-Tax, Non-Tax sources -Types of public expenditure

**Unit 4:** Budget - Concept and significance - Classification of the budget - Revenue and capital accounts - Fiscal deficit - Fiscal Policy (Concept only)

### **BLOCK 4: Indian Economy**

**Unit 1:** Characteristics of Indian economy- Role of Agriculture, Industry, and Service sectors in Indian Economy

**Unit 2:** Poverty and Unemployment – Measures of Poverty - Poverty rate in India - Unemployment – Measures of employment – Rural-Urban and Female-Male Unemployment Trends - Causes of Unemployment in India

**Unit 3:** Economic Crisis of 1991- Economic Reforms of 1991- Liberalisation, Privatisation, and Globalisation

**Unit 4:** Recent Reforms - Planning Commission to NITI Aayog - Introduction of GST – Fiscal Federalism and GST - Demonetisation of rupee

### **Reference:**

1. Lipsey, Crystal (1999): *Principles of Economic Analysis*, 9th Edition, Oxford University Press.
2. Ahuja H. L (2012): *Microeconomics: Theory and Applications*, S. Chand, New Delhi
3. Pindyck, R.S and Rubin field, D.L (2001): *Microeconomics*, Pearson Education.
4. Mukherjee, Sampat (2002): *Modern Economic Theory*, (4th ed): New Age International Publishers, Bangalore.
5. Brown, William S (2004): *Macroeconomics*, Prentice-Hall, New Jersey.
6. Stone and Stone (1968): *National Income and Expenditure*, Bowes and Bowes
7. Ghosh and Ghosh, *Fundamentals of Monetary Economics*, Himalaya Publishing House
8. Maheswari and RR Paul (2003): *Banking and Financial Services*, Kalyani Publications
9. Natarajan and Parameswaran(2013): *Indian Banking*, S.Chand and Co

10. Fernandez and Monsalvez (2013): *Modern Bank Behaviour*, Palgrave Macmillan
11. Gupta, Suraj B. (2009): *Monetary Economics –Institutions, Theory and Policy*, S.Chand& Company Ltd, New Delhi.
12. Hindrick, Jean and Gareth D Myles (2006): *Intermediate Public Economics*, Prentice Hall of India
13. Hajela, T N(2010): *Public Finance*, 3rd ed, Ann's Books, New Delhi
14. Lekhi, R K (2003): *Public Finance*, Kalyani Publications, New Delhi
15. Tyagi, BP (1994): *Public Finance*, Jain Prakash Nath and Company Meerut
16. Kriparani, Kaveri, K, SudhaNaik, U K and Girija (2000): *Public Finance- Fiscal policy*, S Chand, New Delhi.
17. UmaKapila (2013): *Indian Economy since Independence*, Academic Foundation, New Delhi
18. Thirlwal, A.P (2011): *Economics of Development*, New York, Palgrave Macmillan.
19. Misra S.K. and V.K.Puri (2010): *Indian Economy*, Himalaya Publishing House, Mumbai.
20. Acharya, Shankar and Rakesh Mohan (2010) (ed), *India's Economy – Performance and Challenges*, Oxford University Press, New Delhi.
21. Hunt, Elgin F and David Colander (2008). *Social Science and Introduction to the Study of Society*, Routledge.
22. Salvatore, D (2008) - *International Economics*, (8th Edition). Wiley India, New Delhi
23. Soderston, B and Reed G.(1994) - *International Economics*, 3rd Edition, McMillan Press Ltd. London.
24. Dutt, Ruddar, and Sundaram (2014): *Indian Economy*, S Chand, and Company, New Delhi.
25. Tomlinson. B.R (2013): *The Economy of Modern India-From 1860 to the 21st Century*, Cambridge University Press, New Delhi.
26. Ahluwalia, I.J. and I.M.D. Little (ed) (1999): *India's Economic Reforms and Development*, (Essays in honor of Manmohan Singh), Oxford University Press, New Delhi
27. Census Data, Accessible via URL <http://censusindia.gov.in/>

## MASTER OF ARTS

### ENGLISH LANGUAGE AND LITERATURE

### CROSS BORDER

### M21EG01CB

### ROMANTICS AND VICTORIANS

**(Credits: 04)**

#### Objectives

The objectives of this paper are to:

1. Understand the socio-cultural, political and intellectual contexts that nourished Romantic and Victorian Literature.
2. Evaluate critically the different phases of Romanticism, the change in mood and temper in the Victorian era and the conflict between science and religion at the turn of the century.
3. Enable the students to evaluate critically the English mind-set in the context of rapid social transformations in the nineteenth century.
4. Identify and explain the features of the different kinds of literary texts in terms of the literary movements.

### Learning Outcomes

At the end of the course, students will be able to:

1. Relate the texts selected for study to the genres they belong to and identify and explain the structural, formal, stylistic and literary features.
2. Display an awareness of the contributions of the poets, novelists and prose writers.
3. Explain and analyze the similarities and differences between the different types of novels of the Romantic and Victorian ages.
4. Understand the social and literary changes that influenced drama in the century.

### **COURSE DETAILS**

#### **Block I - Socio-political and Literary**

#### **Contexts**

#### **Unit - 1**

The French Revolution and its impact – the Industrial Revolution – urbanisation and unemployment – the Luddite Riots – Peterloo Massacre – the Reform Act of 1832 – Corn Laws – the Hungry Forties – the Oxford Movement.

Change in mood and temper in the Victorian age – spread of science and technology – the conflict between science and religion – Parliamentary reform and political stability – Utilitarianism – Charles Darwin – Karl Marx and Sigmund Freud – Methodism — the rise of education – Public

school system- changes in social life – politics of colonization – the Victorian Dilemma – the Victorian Compromise – Victorian Morality.

## **Unit - 2**

Poetry: The Romantic Revival and Revolt – William Wordsworth and Samuel Taylor Coleridge- the *Lyrical Ballads* – Wordsworth's theory of poetry – different phases of Romanticism – the younger Romantics – John Keats, Percy Bysshe Shelley, Lord Byron – Women poets of the Romantic age – Anna Laetitia Barbauld, Elizabeth Benger, Charlotte Smith – Fleshly school of poetry – Aestheticism - Decadent poetry – Contemplative poetry, love poetry, elegy, dramatic monologue – Alfred Lord Tennyson, Matthew Arnold, A.H. Clough, Robert Browning, Elizabeth Barrett Browning – Pre-Raphaelites – D.G .Rossetti, Christina Rossetti, Algernon Swinburne, William Morris – Precursors to Modernist poetry – Thomas Hardy – Gerard Manley Hopkins, Rudyard Kipling – Symbolism – Arthur Symons

## **Unit - 3**

Drama: Verse drama in the Romantic age –closet drama – Samuel Taylor Coleridge – William Wordsworth – George Gordon Byron – Percy Bysshe Shelley– John Keats – Lord Tennyson – the decline of drama in the Romantic and Victorian ages – causes – dramatists of transition –T.W. Robertson and Stage Naturalism – spectacular theatre and melodrama– Pinero and Jones and the problem play – Oscar Wilde and Comedy of Manners.

## **Unit - 4**

Prose and Fiction: The rise of the modern review and magazines – Essay writing and criticism – Thomas De Quincey and J.G. Lockhart – Charles Lamb – the personal essay – William Hazlitt – Leigh Hunt – Coleridge's prose writings – Mary Wollstonecraft – the development of the English Novel in the first half of the nineteenth century –Walter Scott – the Historical Novel– Jane Austen – Horace Walpole, Mary Shelley – the Gothic Novel

Prose in the age of Tennyson – Thomas Carlyle – Arnold's essays – other prose writers – Walter Pater, Leslie Stephen, Thomas Huxley and John Henry Newman – Age of Fiction – Charles Dickens and the Humanitarian Movement – William Thackeray – George Eliot – the – the Bronte sisters, George Meredith, R.L. Stevenson – Hardy and the Wessex novels.

### **Recommended Reading**

Choudhury, Bibhash. *English Social and Cultural History: An Introductory Guide and Glossary*. New Delhi: PHI, 2005. Print.

Daiches, David. *A Critical History of English Literature*. Vol. 2. London: Secker & Warburg, 1961. Print. Ford, Boris. *The Pelican Guide to English Literature*. Vol. 5 and Vol. 6. Penguin Books, 1980. Print.

Sampson, George. *The Concise Cambridge History of English Literature*. 1941. Cambridge:

Cambridge UP, 2004. Print.

### **Block II - Poetry and Drama Prescribed Texts**

#### **Unit - 1**

#### **Detailed Study**

#### **Poetry**

William Wordsworth “Ode: Intimations of Immortality”

Samuel Coleridge “Dejection: An Ode”

P. B Shelley “Ode to a

Skylark” John Keats “Ode on

a Grecian Urn” Lord

Tennyson “The Lotus-Eaters”

Robert Browning “My last

Duchess” Matthew Arnold

“Dover Beach”

G. M Hopkins “Pied Beauty”



## **Unit - 2**

### **Detailed**

### **Study**

### **Drama**

Oscar Wilde *The Importance of Being Earnest*

## **Unit - 3**

### **Non-detailed Study Poetry**

Lord Byron “She Walks in Beauty”

Robert Southey “My Days among the Dead are Past”

Charlotte Smith Sonnet VIII “To Spring”; Sonnet XLIV “Written in the Churchyard at Middleton Sussex”

Emily Bronte “No Coward Soul is Mine”

D. G Rossetti “The Blessed Damozel” Christina Rossetti “In an Artist’s Studio”

Elizabeth Barrett Browning *Sonnets from the Portuguese* –14 and 22

## **Unit - 4**

### **Non-detailed Study Drama**

**P. B Shelley** *Cenci*

### **Block III- Prose and Fiction Prescribed Texts**

## **Unit - 1**

### **Detailed Study Prose**

Charles Lamb “Oxford in the Vacation”

William Hazlitt "On  
Familiar Style" John  
Ruskin "On Books and  
Reading"

## **Unit - 2**

### **Non-detailed Study Prose**

Matthew Arnold "Sweetness and Light," *Culture and Anarchy*, Chapter I. Pages:1-19.

## **Unit - 3**

### **Non-detailed Study Prose**

Walter H. Pater "Preface" and "Conclusion" from *Studies in the History Of The Renaissance*.

## **Unit - 4**

### **Non-detailed**

#### **Study Fiction**

Charlotte Bronte *Jane Eyre*

Charles Dickens *Great Expectations*

George Eliot *Silas Marner*

Thomas Hardy *The Mayor of Casterbridge*

### **Block IV - Critical Responses**

This is a set of critical responses to texts in modules 2 and 3. These are to be used as critical tools for the analysis of primary texts. No annotations are to be asked from the following texts.

### **Recommended Reading**

Abrams, M. H. "Introduction: Orientation of Critical Theories." *The Mirror and the Lamp: Romantic Theory and the Critical Traditions*. 1953. Oxford: Oxford UP, 1971.3-29. Print. Bloom, Harold.

"Prometheus Rising: The Backgrounds of Romantic Poetry." *The Visionary Company: A Reading of*

*English Romantic Poetry*. 1961. Rev. and enl. ed. Ithaca: Cornell UP, 1971. xiii-xxv. Print.

Walker, Hugh. "The New Age." *The Literature of the Victorian Era*. 1910. Cambridge: Cambridge UP, 2011. 1-22. Print.

### **Suggested Readings**

Alexander, Michael. *A History of English Literature*. Chennai: Palgrave Macmillan, 2007. Print.

Bloom, Harold. *The Visionary Company: A Reading of English Romantic Poetry*. 1961. Rev. and enl.ed. Ithaca: Cornell UP, 1971. Print.

Bowra, Cecil Maurice. *The Romantic Imagination*. 1949. London: Oxford UP, 1964. Print. Brantlinger, Patrick. *Victorian Literature and Postcolonial Studies*. Edinburgh: Edinburgh UP, 2009. Print.

Burwick, Fredrick. *Poetic Madness and the Romantic Imagination*. Pennsylvania State University Press. 1996

Butler, Marilyn. *Romantics, Rebels, and Reactionaries: English Literature and its Background 1760 to 1830*. London: OUP, 1981.

Bush, Douglas. *Mythology and Romantic Traditions*. 1937. New York: Pageant, 1957. Print. Evans, Ifor. *A Short History of English Literature*. New York: Penguin, 1990. Print. Foster, Richard. "Wilde as Parodist: A Second Look at the Importance of Being Earnest." *College*

*English* 18.1 (1956): 18-23. JSTOR. Web. <<http://www.jstor.org/stable/372764>>.

Frye, Northrop. *A Study of English Romanticism*. New York: Random House, 1968. Print. Grierson, Sir Herbert John and James Cruickshanks Smith. *A Critical History of English Poetry*. 1946. London: Bloomsbury Academic, 2013. Print.

Hoerner, Fred. "Nostalgia's Freight in Wordsworth's 'Intimations Ode'" *ELH* 62.3 (1995): 631-61.

JSTOR. Web. <<http://www.jstor.org/stable/30030094>>. Knight, George Wilson. *The Starlit Dome: Studies in the Poetry of Vision*. 1941. London: Routledge, 2002. Print.

Lawrence, Karen, Betsy Seifter and Lois Ratner. *McGraw-Hill Guide to English Literature Vol.II: William Blake to D. H. Lawrence*. New York: McGraw-Hill, 1985. Print.

Peck, John and Martin Coyle. *A Brief History of English Literature*. 2002. 2<sup>nd</sup> ed. UK: Palgrave Macmillan, 2013. Print.

Radford, Andrew and Mark Sandy, ed. *Romantic Echoes in the Victorian Era*. 2008. London: Routledge, 2016. Print.

Trilling, Lionel. *The Liberal Imagination: Essays on Literature and Society*. 1950. New York: New York Review, 2008. Print.

Watt, Ian, ed. *The Victorian Novel: Modern Essays in Criticism*. London: Oxford UP, 1971. Print

Ruston, Sharon. *Romanticism*. Viva Continuum. Delhi, 2008

Moran, Maureen. *Victorian Literature and Culture*. Viva Continuum. Delhi, 2008

Raymond Williams: "The Romantic Artist" *Culture and Society*, 1780-1950

## **MASTER OF ARTS**

### **HINDI**

#### **Cross Border Course**

#### **M23HD01CB**

### **BEGINNER'S HINDI**

**Credit - 4**

#### **Objectives**

1. This course covers Structure of Hindi, Communicative Contexts of Hindi, Development of Vocabulary, Syntax and Discourse, Indian Language Computing, Technological Contexts of Hindi Computing.
2. Translation of Simple Sentences from English to Hindi, Origin and Development of Hindi language.
3. Introduction to Hindi Poetry, Introduction to Hindi Prose, Hindi in the International Scene.

#### **Course Outcome**

1. Acquire capability in spoken and written Hindi- Pronunciation, Script and Spelling, Spoken Skills, Comprehension. Understand the basics of Hindi Script and spelling and will be able to develop the right pronunciation and speaking skills of the language. Develop the writing and speaking skill through acquiring a thorough knowledge of the language that aims in attaining the language proficiency.
2. Comprehend applied Hindi grammar- Structure of Hindi- Communicative Contexts of Hindi- Parts of Speech. Acquire the basics of grammatical structure of Hindi comprising of parts of speech and other communicative contexts offered through applied Hindi grammar that promotes their communicative skill thus emphasizing the accountability of the language.
3. Develop the Vocabulary, Syntax and Discourse and Hindi Computing- Indian Language Computing- Technological Contexts of Hindi- Computing. Understand and acquire progress in the language through the enrichment of the vocabulary, Syntax and Discourse development and comprehend the dimensions of Hindi Computing and its reliability with technological aspects.

4. To familiarize the translation of Simple Sentences from English to Hindi and vice versa.
5. Understand Hindi Literature- Origin and Development of Hindi Language. Introduction to Hindi Poetry, Introduction to Hindi Prose. Acquire the basics of Hindi literature mainly in poetry and prose and get accustomed to it by recognizing its relevance in the development of Hindi language.
6. Understand Hindi in the International Scene- Technology and Hindi- Hindi in the field of advertisement – Usage of Hindi in various scenarios. Explore the benefits of Hindi language in the field of technology, advertisement and usage of Hindi in various scenarios thereby attaining a clear idea of relevance of Hindi in vivid fields taking into account its International acceptance too.

### **Course Content**

#### **Module 1 : Spoken and Written Hindi**

Unit 1 : Pronunciation, Script and Spelling, Spoken Skills, Comprehension.

#### **Module 2 : Applied Hindi Grammar**

Unit 1 : Structure of Hindi

Unit 2 : Communicative Contexts of Hindi and Parts of Speech.

#### **Module 3 : Practice of Translation**

**Unit 1 :** Translation of Simple Sentences from English to Hindi and vice versa.

#### **Module 4 : Hindi in the International Scene**

Unit 1 : Technology and Hindi

Unit 2 : Hindi in the field of Advertisement

Unit 3 : Usage of Hindi in various scenarios.

### **References**

1. Vyavaharik Hindi Vyakaran Anuvad Tatha Rachna – Dr.H. Parameswaran
2. Bhasha Aur Proudhyogiki – Vinod Kumar Prasad, Vani Prakashan, New Delhi
3. Bhasha Aur Vyavahar – Brajmohan, Vani Prakashan, New Delhi.

## **MASTER OF ARTS**

### **HISTORY**

#### **CROSS BORDER DISCIPLINE**

#### **M21HS01CB: STRUGGLE FOR INDIAN INDEPENDENCE**

**(Credits: 04)**

#### **Course Objectives:**

- To develop an understanding about the nature of colonial intervention in India
- To familiarise the impact of colonialism in the Indian context
- To familiarise the growth of nationalism in India
- To evaluate the nature of the freedom movement in India

#### **Course Outcomes:**

- Understand the nature of colonialism in India
- Evaluate the impact of colonial exploitation in India
- Analyze the growth of nationalism in India
- Develop patriotism and national feeling among the learners

## **BLOCK-I-COLONIAL INTERVENTION**

**Unit 1 Nature of Colonialism in India:** Features of Colonialism- Colonial Interventions in India- Administration- Economy- Agrarian Settlements- Commercialization of Agriculture

**Unit 2 Impact of Colonial intervention:** Impact on indigenous crafts- Drain of wealth- Deindustrialisation or Development- Debates- Famine- Marx on India

**Unit 3 Colonial Modernity:** Colonial modernity in India- Social and Cultural policy- Humanitarian measures- Instruments and means of social change- Creation of a public sphere

**Unit 4 Impact of Colonial Modernity:** Quest for social equality- Reform movements- Methods of reform- Weaknesses and limitations – Social Reforms in Modern India- Growth of Nationalism- Women's movements

## **BLOCK-2 -EMERGENCE OF INDIAN NATIONALISM AND THE BEGINNING OF NATIONAL MOVEMENT**

**Unit 1 Emergence of Indian Nationalism:** Nature and significance of modern Nationalism-Causative factors for the growth of Indian nationalism- Impact of western education and western culture- Rediscovery of India's Past- Role of press and vernacular literature- Anti-Indian policy of the British- Beginning of Historical Researches

**Unit 2 Emergence of Indian National Congress:** Early Political Associations- Theories on the foundation of Indian National Congress- Safety Valve theory- Role of A.O Hume- Early Congress sessions

**Unit 3 Moderate Phase of the Congress:** Nature of function- Moderate leaders of the Congress- Major demands- British attitude towards the Congress- Achievements and drawbacks

**Unit 4 Emergence of Extremism:** Surat Split of the Congress- Partition of Bengal and the Swadeshi movement- Ideological basis of Extremism-Cancellation of Partition of Bengal

## **BLOCK-3-IMPACT OF FIRST WORLD WAR AND GANDHIAN INTERVENTION**

**Unit 1 First World War and Indian Nationalism:** Outbreak of First World War- Annie Besant and the Home Rule League- Bal Gangadhar Tilak and Home Rule activities- Terrorist movements in India and abroad- Congress League Scheme-Reunion between Moderates and the Extremists

**Unit 2 Emergence of Gandhi in Indian Politics:** South African experiments-Satyagraha Ashrams in South Africa and India- Gandhian techniques of Satyagraha- Champaran Satyagraha- Ahmedabad Mill Strike- Kheda Satyagraha- Rowlatt Act and Satyagraha of Gandhi

**Unit 3 Non Cooperation Movement:** Jallianwala Bagh Tragedy- Khilafat Issue- Beginning of Non Cooperation Movement- Nature of the movement- Spread of the movement- Chauri Chaura incident and cancellation of the movement

**Unit 4 Swarajist Interlude and after:** Swarajist interlude and the progress of National movement- Swarajist experiments- Simon Commission 1927- Nehru report- Lahore Session of the Congress 1929

## **BLOCK-4 STRUGGLE FOR SWARAJ**

**Unit 1 Civil Disobedience Movement and other developments:** Civil Disobedience Movement- Round Table Conferences- Three Round Table Conferences- White Paper- Poona Pact- Government of India Act of 1935- Congress in Office

**Unit 2 Emergence of Socialist ideas:** Trade Union Movement- Bardoli Satyagraha- Growth of Peasant Movements-Women in Revolutionary Movement- Kalpana Dutta- Bina Das- Preethy Latha Vadedar

**Unit 3 Second World and Indian Nationalism:** Emergence of Second World War- Resignation of Congress Ministries- Quit India Movement

**Unit 4 Communal Politics and Partition of India:** Two Nation Theory of Jinnah- Cripps Mission- Cabinet Mission-Direct Action Day- Wavell Plan- Simla Conference- Subhash Chandra Bose and INA- RIN Mutiny- Partition and Independence

#### **READING LIST:**

1. A.R. Desai, *Social Background of Indian Nationalism*, Popular Prakashan, Delhi 1987
2. Anil Seal, *The Emergence of Indian Nationalism*, Cambridge University Press, 1968
3. Antony. D. Smith, *The Antiquity of Nations*, Polity Press, Cambridge ,2004
4. Bipan Chandra, *Communalism in Modern India*, Har Anand Pub, 2008
5. Bipan Chandra, *India's Struggle for Independence*, Penguin Books 1998
6. Bipan Chandra, *Modern India*-NCERT Books, New Delhi, 2000
7. Bipan Chandra, *Nationalism and Colonialism in Modern India*, Orient Longman,1987
8. Ernst Gellner, *Nation and Nationalism*, Basil Blackwell OUP, 1983
9. Irfan Habib, *Indian Economy-1858-1914*, Manohar Pub., 2006
10. Jaswant Singh, *Jinnah: India- Partition- Independence*, Rupa Pub, 2001
11. Jawaharlal Nehru, *An Autobiography*, Teen Murti House, Delhi,1936
12. Judith Brown, *Modern India*, OUP
13. K.N. Panikkar, *Culture, Ideology Hegemony: Intellectual and Social Consciousness in Colonial India*, People's Pub House,1990
14. Mohandas Karamchand Gandhi, *My Experiments with Truth*, Crossland Pub., 2009
15. Partha Chatterjee, *Wages of Freedom*, OUP, 1999
16. R.C. Majumdar, *History of Freedom Movement in India*, South Asia Books, 1998
17. Ramachandra Guha, *India After Gandhi*, Picador India, 2008
18. S.C. Gosh, *History of Education in Modern India*, UBS Pub, Delhi, 2009
19. Sumit Sarkar, *Modern India, 1887-1947*, McMillan, Madras, 1983
20. Tara Chand, *History of Freedom Movement in India (3Vols)*, Pub. Division, 1961

#### **MASTER OF ARTS**

**M21ML01CB**

**CREDITS: 4**

**കവിതയും കഥയും**

**(Kavithayum Kadhayum)**

#### **Objectives**

1. മലയാള കവിതയുടെ ചരിത്രം മനസ്സിലാക്കുക
2. മലയാള കവിതയിലെ കാൽപ്പനിക നവകാൽപ്പനിക പ്രവണതകളെക്കുറിച്ച് അറിവ് നേടുക
3. സമകാലിക മലയാളകവിത അഭിസംബോധന സൂക്ഷ്മരാഷ്ട്രീയങ്ങളെക്കുറിച്ച് ധാരണ നേടുക
4. ഇരുപതാം നൂറ്റാണ്ടിന്റെ ആരംഭം മുതലുള്ള മലയാള ചെറുകഥാചരിത്രത്തെക്കുറിച്ച് ധാരണ നേടുക
5. ആധുനിക - ആധുനികാനന്തര കവിതകളുടെയും കഥകളുടെയും സവിശേഷതകൾ തിരിച്ചറിയുക
6. പരിസ്ഥിതി - ദളിത് - സ്ത്രീപക്ഷ രചനകളുടെ രാഷ്ട്രീയം മനസ്സിലാക്കുക

### Course outcomes

1. മലയാള കവിതയുടെ ചരിത്രത്തെക്കുറിച്ച് സാമാന്യമായ ധാരണ ലഭിക്കുന്നു
2. ആധുനിക കവിതയിലെ വ്യത്യസ്ത ധാരകൾ പരിചയപ്പെടുന്നു
3. ഉത്തരാധുനിക കാലത്തിന്റെ സവിശേഷതകൾ മനസ്സിലാക്കുന്നു.
4. ദളിത് - സ്ത്രീപക്ഷരചനകളുടെ രാഷ്ട്രീയം വിശകലനം ചെയ്യുന്നു
5. മലയാള ചെറുകഥയുടെ ഭാവകത്വ പരിണാമചരിത്രത്തെക്കുറിച്ച് അറിവ് നേടുന്നു
6. സമകാല കവിതയുടെയും ചെറുകഥയുടെയും സവിശേഷതകൾ കണ്ടെത്തുന്നു

### Course Details

#### ബ്ലോക്ക് ഒന്ന്

പാട്ട് - മണിപ്രവാളം - നിർവചനങ്ങൾ - ചെറുശ്ലോകം - കൃഷ്ണഗാഥ - ഭക്തിപ്രസ്ഥാനം - പുരാണകഥാപുനരാഖ്യാനം - എഴുത്തച്ഛനും കൃതികളും - കുഞ്ചൻ നമ്പ്യാർ - തുള്ളൽ പ്രസ്ഥാനം - പുന്താനം - ശ്രീനാരായണഗുരു - വിലാപകാവ്യപ്രസ്ഥാനം - മലയാള കവിതയിലെ കാല്പനികത - കവിത്രയം

#### വിശദപഠനം:

#### യൂണിറ്റ് - 1

- |               |   |                           |
|---------------|---|---------------------------|
| 1. ചെറുശ്ലോകം | - | അക്രൂരാഗമനം (290 വരികൾ)   |
| 2. എഴുത്തച്ഛൻ | - | ലക്ഷ്മണോപദേശം (126 വരികൾ) |

#### യൂണിറ്റ് - 2



1. കുഞ്ചൻ നമ്പ്യാർ - ഘോഷയാത്ര
2. ശ്രീനാരായണഗുരു - ദൈവദശകം

### യൂണിറ്റ് - 3

1. വി. സി. ബാലകൃഷ്ണപ്പണിക്കർ - ഒരു വിലാപം (ആദ്യത്തെ 12 ശ്ലോകം)
2. കുമാരനാശാൻ - വീണപ്പൂവ്

### യൂണിറ്റ് - 4

1. വള്ളത്തോൾ - അച്ഛനും മകളും
2. ഉള്ളൂർ - ഭൂതക്കണ്ണാടി

### ബ്ലോക്ക് രണ്ട്

കവിത കവിത്രയത്തിനുശേഷം - കാല്പനികതയുടെ മുന്നേറ്റം - പിൻക്കാല കാല്പനികത - ഭാവഗീതങ്ങൾ - മിസ്റ്റിസിസം - സിംബലിസം - മറ്റു പ്രസ്ഥാനങ്ങൾ - കാവ്യഭാഷയുടെ പരിവർത്തനം - മലയാള കവിതയിലെ ആധുനികത - നവീനകവിത - എൻ. വി. കൃഷ്ണവാര്യർ - അക്കിത്തം - അയ്യപ്പപ്പണിക്കർ - കടമ്മനിട്ട - സച്ചിദാനന്ദൻ - കെ. ജി. ശങ്കരപ്പിള്ള - ആധുനികനന്തരമലയാള കവിത - കവിതയുടെ രൂപപരമായ മാറ്റങ്ങൾ - ദളിത് - പരിസ്ഥിതി - പെണ്ണെഴുത്ത്

### വിശദപഠനം:

### യൂണിറ്റ് - 1

1. ബാലാമണിയമ്മ - മഴവിന്റെ കഥ
2. ചങ്ങമ്പുഴ - മനസ്സിനി
3. വൈലോപ്പിള്ളി - കന്നിക്കൊയ്ത്ത്

### യൂണിറ്റ് - 2

1. ജി. ശങ്കരക്കുറുപ്പ് - സൂര്യകാന്തി
2. ഇടശ്ശേരി - ഹനുമത് സേവ തുഞ്ചൻ പറമ്പിൽ

3. വയലാർ രാമവർമ്മ - സർഗ്ഗസംഗീതം

#### യൂണിറ്റ് - 3

1. അയ്യപ്പപ്പണിക്കർ - മുതൃപ്പുജ
2. എ. അയ്യപ്പൻ - അത്താഴം
3. സച്ചിദാനന്ദൻ - ഇവനെക്കൂടി

#### യൂണിറ്റ് - 4

1. കുര്യപ്പുഴ ശ്രീകുമാർ - ഇഷ്ടമുടിക്കായൽ
2. അനിത തമ്പി - ആലപ്പുഴ വെള്ളം
3. എം. ആർ. രേണുകുമാർ - കൊതിയൻ
4. വി. എം. ഗിരിജ - കന്തി

#### ബ്ലോക്ക് മൂന്ന്

ചെറുകഥ: നിർവചനം - വിദേശ സ്വാധീനം - ആദ്യകാല ചെറുകഥകൾ - വ്യത്യസ്ത പ്രമേയങ്ങൾ - വേങ്ങയിൽ കുഞ്ഞിരാമൻ നായനാർ - നവോത്ഥാന കഥകൾ - സാമൂഹിക ചലനങ്ങൾ - റിയലിസം - തകഴി - എസ്. കെ. പൊറ്റക്കാട് - കേശവദേവ് - വൈക്കം മുഹമ്മദ് ബഷീർ - ലളിതാംബിക അന്തർജനം - പൊൻകുന്നം വർക്കി - കാശ്ശൂർ - ദരിദ്രരുടെയും അധഃസ്ഥിതരുടെയും കഥകൾ

#### യൂണിറ്റ് - 1

1. ലളിതാംബിക അന്തർജനം - ധീരേന്ദ്ര മജുന്ദാരുടെ അമ്മ
2. തകഴി ശിവശങ്കരപ്പിള്ള - കൃഷിക്കാരൻ

#### യൂണിറ്റ് - 2

1. എസ്. കെ. പൊറ്റക്കാട് - ഒട്ടകം
2. വൈക്കം മുഹമ്മദ് ബഷീർ - പൂവമ്പഴം

#### യൂണിറ്റ് - 3

1. കാരൂർ നീലകണ്ഠപിള്ള - മോതിരം
2. ഉറുബ് - രാച്ചിയമ്മ

#### യൂണിറ്റ് - 4

1. എം. ടി. വാസുദേവൻ നായർ - കറുത്ത ചന്ദ്രൻ
2. ടി. പദ്മനാഭൻ - കാലഭൈരവൻ
3. എൻ. മോഹനൻ - കൊച്ചുകൊച്ചു മോഹങ്ങൾ

#### ബ്ലോക്ക് നാല്

ആധുനിക - ആധുനികാനന്തര കഥകൾ - കഥയും അന്തർഭാവവും - സമകാല ചെറുകഥ - ആഖ്യാനത്തിലെ മാറ്റങ്ങൾ - ആഗോളവൽക്കരണം - സ്വത്വരാഷ്ട്രീയം - സ്ത്രീ - പരിസ്ഥിതി - ദളിത് കഥകൾ

#### വിശദപഠനം:

#### യൂണിറ്റ് - 1

1. മാധവിക്കുട്ടി - ശർക്കര കൊണ്ടൊരു തൂലാഭാരം
2. സി. വി. ശ്രീരാമൻ - വാസ്തുഹാര

#### യൂണിറ്റ് - 2

1. എം. മുക്തൻ - പ്രഭാതം മുതൽ പ്രഭാതം വരെ
2. സക്കറിയ - ആർക്കറിയാം

#### യൂണിറ്റ് - 3

1. സി. അയ്യപ്പൻ - ഭ്രാന്ത്
2. കെ. ആർ. മീര - കൃഷ്ണഗാഥ
3. സന്തോഷ് ഏച്ചിക്കാനം - കൊമാല

#### യൂണിറ്റ് - 4

- |                      |                                   |
|----------------------|-----------------------------------|
| 1. ഇ. സന്തോഷ് കുമാർ  | - സങ്കടമോചനത്തിന് ഒരു കൈപ്പുസ്തകം |
| 2. ജി. ആർ. ഇന്ദുഗോപൻ | - ചട്ടമ്പിസദ്യ                    |

**സഹായക രചനകൾ**

1. അജയകുമാർ, എൻ., 2013, *ആധുനികത മലയാളകവിതയിൽ*, കോട്ടയം, സാഹിത്യപ്രവർത്തക സഹകരണ സംഘം.
2. അച്യുതൻ, എം., 2000, *ചെറുകഥ ഇന്നലെ ഇന്ന്*, കോട്ടയം, സാഹിത്യപ്രവർത്തക സഹകരണ സംഘം.
3. കൃഷ്ണപിള്ള, എൻ., 1975, *കൈരളിയുടെ കഥ*, കോട്ടയം, സാഹിത്യപ്രവർത്തക സഹകരണ സംഘം.
4. ജോർജ്ജ്, കെ. എം. ഡോ., (എഡി.) 1958, *സാഹിത്യചരിത്രം പ്രസ്ഥാനങ്ങളിലൂടെ*, കോട്ടയം, സാഹിത്യ പ്രവർത്തക സഹകരണ സംഘം.
5. ജോർജ്ജ്, കെ. എം. ഡോ., (എഡി.), 2002, *ആധുനിക മലയാള സാഹിത്യചരിത്രം പ്രസ്ഥാനങ്ങളിലൂടെ*, കോട്ടയം, ഡി. സി. ബുക്സ്.
6. പ്രസാദ്, സി. ആർ. ഡോ., 2005, *മലയാള കവിത ആധുനികാനന്തരം*, ചെങ്ങന്നൂർ, റെയിൻബോ ബുക്സ്.
7. ഭാസ്കരൻ, ടി. ഡോ., 1987, *കൃഷ്ണഗാഥ പഠനങ്ങൾ*, കോട്ടയം, എൻ. ബി. എസ്.
8. ബഷീർ, എം. എം., 2008, *മലയാള ചെറുകഥാസാഹിത്യ ചരിത്രം*, വോള്യം 1 & 2, തൃശ്ശൂർ, കേരള സാഹിത്യ അക്കാദമി.
9. മധുസൂദനൻ, ജി. 2006, *കഥയും പരിസ്ഥിതിയും*, കോട്ടയം, ഡി. സി. ബുക്സ്.
10. മിനി പ്രസാദ്, ഡോ., 2015, *പെൺകഥകളുടെ ഫെമിനിസ്റ്റ് വായന*, കോഴിക്കോട് ഒലീവ് പബ്ലിക്കേഷൻ.
11. രവികുമാർ, കെ. എസ്., 2012, *കഥയും ഭാവുകത്വപരിണാമവും*, കോട്ടയം, ഡി. സി. ബുക്സ്.
12. ലീലാവതി, എം. ഡോ., 1980, *മലയാള കവിതാ സാഹിത്യചരിത്രം*, തൃശ്ശൂർ, കേരള സാഹിത്യ അക്കാദമി.
13. പ്രൊഫ. പത്മന രാമചന്ദ്രൻനായർ. 2010, *സമ്പൂർണ്ണ മലയാള സാഹിത്യചരിത്രം*, തൃശ്ശൂർ, കറന്റ് ബുക്സ്.

**MASTER OF ARTS**  
**SANSKRIT**  
**M23SN01CB**  
**SAMSKRUTHA VARTHANI**  
**CREDIT: 4**

**Objectives**

- संस्कृतभाषायाः अध्ययनाय अलब्धावसराणां अनायासेन संस्कृतप्रवेशाय अवसरप्रदानम्।
- काव्यास्वादनक्षमतोत्पादनम्।
- नाट्यप्रयोगपरिज्ञानम्।

**Learning Outcomes**

- संस्कृताध्ययनस्य प्रारंभाय अवश्यमध्येतव्यानां सुबन्तानां तिङन्तानाञ्च परिचयप्रदानम्।
- छात्राणां पदसम्पदः प्रवृद्धिः।
- अन्यासां भारतीयभाषाणामपि पदसम्पदां अवगमने सौकर्यप्रदानम्
- भारतीयसंस्कृतेः महिमातिरेकं अवगन्तुं, तस्या वाहिनीरूपाया अस्या भाषाया अध्ययनेन छात्रान् प्रभावयितुम्।
- सुसम्पन्ने संस्कृतसाहित्ये परिचयप्रदानम्।

**Block: 1 सुबन्त - तिङन्त - पदपरिचयः।**

**Unit - 1** पुंलिङ्ग – नपुंसकलिङ्गशब्दाः- बाल, हरि, गुरु, पितृ, राजन् (पुंलिङ्गे)।  
फल, वारि, दधि, मधु, जगत् (नपुंसकलिङ्गे)।

**Unit - 2.** स्त्रीलिङ्गशब्दाः सर्वनामशब्दाश्च –लता, मति, नदी, स्त्री, मातृ, भास् -  
स्त्रीलिङ्गशब्दाः। अस्मत्, युष्मत्, तत्, एतत्, किम् – सर्वनामशब्दाः (तत्, एतत्, किं-  
त्रिषु लिङ्गेषु)

**Unit - 3.** तिङन्तपरिचयः (Conjugations) - भूधातुः (परस्मैपदी) दशलकारेषु।

**Unit - 4** वदि (वन्द्) धातुः (आत्मनेपदी) - दशलकारेषु। एधधातुः लिटि केवलम् –  
अनुप्रयोगलिटः अवगमनाय)

**Block:2 काव्यपरिचयः - श्रीकृष्णविलासकाव्यम् (सुकुमारकविः)**  
**प्रथमसर्गः 1 – 28 श्लोकाः।**

**Unit - 1** श्लोकाः 1 - 7

**Unit - 2** श्लोकाः 8 - 14

**Unit - 3** श्लोकाः 15 - 21

**Unit - 4** श्लोकाः 22 - 28

**Block : 3 काव्यपरिचयः - श्रीकृष्णविलासकाव्यम् (सुकुमारकविः)**  
**प्रथमसर्गः 29– 54 श्लोकाः।**

**Unit - 1** श्लोकाः 29 - 35

**Unit - 2** श्लोकाः 36 - 42

**Unit - 3** श्लोकाः 43 - 48

**Unit - 4** श्लोकाः 49 - 54

**Block :4** भासस्य कर्णभारः।

**Unit - 1** कर्णभारे कर्णस्य प्रवेशः ।

**Unit - 2** कर्णस्य अस्त्रवृत्तान्तः ।

**Unit - 3** कर्णभारे शक्रस्य प्रवेशः ।

**Unit - 4** कर्णस्य कवचकुण्डलदानम् ।

#### Reference

1. श्रीकृष्णविलासकाव्यम् – सुकुमारकविः, प्रथमसर्गः

2. भासः - कर्णभारः ,

3. शब्दमञ्जरी – विद्यासागर के. एल्. वी. शास्त्री R.S.Vadyar and Sons, Kalpathy, Palghat.

4. धातुरूपमञ्जरी - विद्यासागर के. एल्. वी. शास्त्री R.S.Vadyar and Sons, Kalpathy, Palghat.

4. सुकुमारकविविरचितं श्रीकृष्णविलासकाव्यम् (प्रथमसर्गः)

(With Sanskrit commentary “Vilasini” by Ramapanivada and Malayalam commentary “Prasadam” by Prasad Anchal – Published by M. K. Ponnammam, Chithralayam, Anchal P.O.)

**SREENARAYANAGURU OPEN UNIVERSITY**  
**MASTER OF ARTS**  
**CROSS BORDER DISCIPLINE**  
**SOCIOLOGY -M2ISO01CB: CRIMINOLOGY**  
**(PG Regulations 2021)**  
**(Credits: 04)**

#### Course Objectives:

The course introduces basic concepts in criminology and criminal administration. It helps the government, correction institutes and administrators to understand the societal elements in cultivating crimes and criminals in the society.

#### Course Outcomes:

- Acquaint the learners with concepts of criminology for the promotion of welfare and co-operation in society.
- Give exposure to the learners about different types of crime prevailing in society.
- Familiarize the learners criminal justice system and different ways of preventing crime in society.

#### BLOCK 1: CRIME AND PERSPECTIVES

##### UNIT I: Crime and Criminology

Definitions: Crime, Criminology and Criminal Justice, Differences between concepts: Sin, Crime, Vice & Wrong; Meaning: Deviance and Delinquency, Historical Development of criminology - Nature and Scope- Criminology

UNIT II:

**Conceptual approaches to crime:** legal, behavioral, sociological, deviance, crime and delinquency  
UNIT III:

**Perspectives on crime causation:** classical and positivist school of criminology,  
Psychological, sociological (Marxian, structural functional and symbolic interactionism)

## **BLOCK II: TYPES OF CRIME**

UNIT I:

**Typology of Crimes:** Crimes against Human body and Crimes against Property, Crimes against vulnerable groups: Crimes against women and children

UNIT II:

**Types of Crime:** Economic and violent crime, white collar and corporate crime, organized and cybercrime.

UNIT III:

Changing socio-economic profile of criminals in contemporary India

## **BLOCK III: CRIMINAL JUSTICE SYSTEM**

UNIT I: **Introduction to CJS**

CJS: Meaning, Purpose and Social Relevance; Legislative Process in CJS.

International Perspective: American, British, Chinese, French and Islamic CJS.

UNIT II: POLICE SYSTEM

**Historical overview of Police system in India and its function;** Police Act 1861, Organization set up of Indian Police in Modern Society. Objective of Police System: Maintenance of Law and Order, Investigation of Crimes, Protection of Life, Protection of Property Rights, Prevention of Crime.

UNIT III: JUDICIAL & PROSECUTION SYSTEM

**Judicial Administration in India:** Structure and Functions of Criminal Courts. Modern Judicial Systems: Fast Track Court, Children Court, JJB. Salient Features of Indian Judicial System: Independence, Public and Fair Trial. Fundamental Elements in Judicial Functioning: Due Process, Speedy Trials and Access to Justice. Prosecution System.

## **BLOCK IV: PUNISHMENT AND CORRECTIVE METHODS**

UNIT I:

**Punishment in Relation to Crime:** types of punishment, penology in India, Indian Penal Code, retributive and reformatory theory, deterrent theory

UNIT II:

**Correction:** significance and forms of correction, history of prison reforms in India, national policy on prisons, correctional programmes- educational, vocational, psychiatric, meditation, recreation, problems of correctional administration

UNIT III:

**Alternative to Imprisonment:** probation, parole, open prisons, after-care and rehabilitation, victimological perspective

### **SUGGESTED READINGS:**

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2. Sharma, R.K.(2017). *Criminology and Penology*. New Delhi: Atlantic Publishers.
3. Gaur, K.D. (2020). *Indian Penal Code*. New South Wales: Universal Law Publishing Co. Pvt. Ltd.
4. Paranjape, N.V. (2012). *Criminology and Penology with Victimology*. Allahabad: Central Law Publications.
5. Schmalleges, F. (1999). *Criminal Justice Today*, New Jersey: Prentice Hall.
6. Albanese, J. S. (2000). *Criminal Justice*. Boston: Allyn and Bacon.
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15. Banerjee, D. (2005). *Central Police Organizations Part I and Part II*. Bengaluru: Allied Publishers Pvt. Ltd.
16. Ebbe, O.N. I. (2000). *Comparative and International Criminal Justice System: Policing, Judiciary and Corrections*. Boston: Butterworth.
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20. Chaturvedi J.C. (2006). *Penology and Correctional Administration*, Delhi: Isha Books..

**MASTER OF ARTS**

**PHILOSOPHY**

**CROSS BORDER DISCIPLINE**

**M23PH01CB: SOCIAL ETHICS**

**(Credits: 04)**



**Course Outcomes:**

- Knowing social ethics and various themes and issues in it
- Understanding moral frameworks which address our day-to-day issues affecting social and professional relationships and practices.
- Explore the moral/ethical dimensions of our day-to-day encounters with rights, information, internet, society and state

**Course Outline**

Block 1- Introduction to Ethics

Block 2 - Information, Technology and Internet Ethics

Block 3- Social Issues Related to Rights

Block 4 - Individual and Social Issues Related to State

**Block 1- Introduction to Ethics**

Unit 1: Ethics: Nature and Scope

Definition, Voluntary and involuntary actions, Right and Wrong, Introduction to various normative ethical theories

Unit 2: Relation of Ethics to Psychology, Sociology and Religion

Unit 3: Social Ethics: An Introduction

Social ethics as a branch of 'applied ethics,' the application of ethical reasoning to social problems

**Block 2 – Information, Technology and Internet Ethics**

Unit 1 - Information Communication Ethics

Ethics and politics of production, utilization and communication of information

Impact of fake news/misinformation and miscommunication on Social-psychological-political-legal spheres.

Ethical, legal and societal aspects of using information and communication technologies

Unit 2 – Ethics of Cyber-warfare

Cyber-attacks on digital infrastructure and social-political-national-global impact

Unit 3 – Internet Ethics

Access to internet, Privacy, big data, net neutrality

**Block 3 - Social Issues Related to Rights**

Unit 1 – Contraception and Abortion

Moral status of the fetus

Unit 2 - Self-determination and Suicide

Suicide as an individual right which society has no right to intervene in  
versus

Suicide as a social justice issue which we have social obligation to prevent from

Unit 3 – Euthanasia

Unit 4 - Capital Punishment

#### **Block 4- Individual and Social Issues Related to State**

Unit 1: Nature and Justification of State

Social Contract theory: Thomas Hobbes, John Locke and Jean-Jacques Rousseau

Justification of democracy

Unit 2: Nature and Scope of Freedom in Society

Individual versus social freedom. Duties and responsibilities

Unit 3: Equality and Social Justice

Equality before the law/ equal protection of the laws, Affirmative action, Protection from social exclusion, labour exploitation, bonded labour, and slavery, Access to health care, equal pay, housing, employment opportunities, Criminal justice ethics/ Ethics of social reform in Crime and Punishment

#### **References:**

Marquis, (2007), "Why abortion is immoral," in Jeffrey Olen, Vincent E. Barry, Julie C. Van Camp, *Applying Ethics: A Text with Readings*, Wadsworth Pub

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Russ Shafer Landau (ed.) (2012), *Ethical Theory: An Anthology* (Blackwell Philosophy Anthologies) Oxford: Blackwell.

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Gordon Hull, (2000), *An Introduction to Issues in Computers, Ethics, and Policy*  
<https://theconnectprogram.org/wp-content/uploads/2018/11/NASWArticle-suicide-and-ethics.pdf>

## **Structure of Model Question Paper**

### **SECTION A**

**Answer any five of the following questions in one or two sentences each. Each question carries 2 marks.**

**(5x2=10)**

### **SECTION B**

**Answer any six of the following questions in one page each. Each question carries 5 marks.**  
**(6x5=30)**

### **SECTION C**

**Answer any two of the following questions in four pages each. Each question carries 15 marks.**

**(2x15 = 30)**