



**ROYAL SCHOOL OF COMMERCE
(RSC)**

Course Structure and Syllabus

As Per NEP 2020

M.COM (Master of Commerce)

WEF

AY:2025-26

PREAMBLE

Higher education plays a pivotal role in shaping the employment attributes and / or further accessibility to academic pursuits in the best available world class institutions elsewhere. The quality of higher education, therefore, seeks priority to endow the young generation of students with skill, training and knowledge to enrich their thinking, comprehension and application abilities which will equip them to compete, innovate and excel globally. In order to achieve this, prolonged initiatives need to be undertaken to bring reforms in the present higher education system. Thus, facilitating improvement and upgradation in the academic resources and learning environments by adopting new strategies for raising the quality of teaching and standards of achievements in learning outcomes throughout the post-graduate programs in science, humanities, commerce and professional streams of higher education. The programme learning outcomes include subject-specific skills and generic skills, including transferable global skills and competencies. It would also focus on knowledge and skills that prepare students for further study, research, employment, and research.

Post- Graduate Programmes focus on creating individuals with intellectual prowess, interactive competence, courage to lead the world and also allow compassion and empathy for fellow human beings.

Introduction to Programme

Globalisation in the modern era calls for Quality higher education for preparing the future leaders and lead the nation towards a better future. One of the ways to measure the development of a nation is the advancement of the knowledge of its people. Hence, advanced measures should be taken to improve the quality of knowledge in our society by nurturing quality higher education. This shall include translation of academic research into innovations for practical use in society and economy.

M.Com. programme of the Assam Royal Global University is devised to enable and empower students to acquire knowledge, skills and abilities to blend the contemporary realities concerning the business domain. This programme aims at infusing conceptual understanding to equip students to deal with business realities of today and groom them to drive and face the future challenges. The exposure of the students to the world of technology and digitization in the relevant field is also encouraged as envisaged by the scholars and policymakers.

Aims of the Programme:

The M.Comprogrammeis designed:

- To deliver student-centric, interactive and outcome-oriented knowledge and wisdom;
- To develop human resource to act as think-tank in nation-building endeavour;
- To develop ethically conscious business philosophers to propagate social responsibility;

- To develop entrepreneurial skills;
- To develop ready to be employed business professionals;
- To develop business scientist, researchers and consultants;
- To develop teachers with core business competencies.
- To develop holistic managers with interdisciplinary knowledge and

Programme Learning Outcomes for M.Com.

The programme is aimed at following outcomes:

PO1: Business Knowledge: Apply knowledge of business and trade theories and practices to solve business problems.

PO2: Critical Thinking: To foster Analytical and critical thinking abilities for data based decision.

PO3: Leadership: Ability to develop Value based Leadership to lead various types of organisations.

PO4: Communication and Other Skills: Ability to understand, analyze and communicate global, economic, legal, and ethical aspects of business.

PO5: Team Dynamics: Ability to lead themselves by contributing effectively in a team environment.

PO6: Understanding Sustainability Concepts: Ability to develop a comprehensive understanding of sustainable development goals (SDGs) and ethical business practices.

PO7: Opportunity Identification and Evaluation: Ability to analyse the entrepreneurial opportunities and develop a start-up ecosystem.

Assessment Methods

Methods	Weightage
Semester End Examination	50%
Internal Assessment	50%
Total	100%

Internal assessment is based on – Mid-semester Examination, Class test, Assignment, Project, Viva-voce, attendance of the student, seminar, group discussion, field work, display etc.

THEORY

	Component of Evaluation	Marks	Frequency	Code	Weightage (%)
A	Continuous Evaluation				
i	Class test	Combination of any three from (i) to (v) with 5 marks each	1-3	C	35% 10%
ii	Home Assignment		1-3	H	
iii	Project		1	P	
iv	Seminar		1-2	S	
v	Viva-Voce		1-2	V	
vi	MSE	MSE shall be of 10 marks	1-3	Q/C T	
vii	Attendance	Attendance shall be of 5 marks	100%	A	5%
B	Semester End Examination		1	SEE	50%
	Internship				100%

PRACTICAL

	Component of Evaluation	Marks	Frequency	Code	Weightage (%)
A	Continuous Evaluation				
i	Class Test	Combination	1-3	C	
ii	Home Assignment	of any three from (i) to (v) with 5 marks each	1-3	H	35% 10%
iii	Live Project		1	P	
iv	Seminar		1-2	S	
v	Viva-Voce		1-2	V	
vi	MSE	MSE shall	1-3	Q/CT	
		be of 10 marks			
vii	Attendance	Attendance shall be of 5 marks	100%	A	5%
B	Semester End Examination		1	SEE	50%
	Project				100%

	1 st SEMESTER				
SI NO.	COURSE CODE	COURSE TITLE	LEVEL	CREDIT	L-T-P
1	COM044M101	Corporate Reporting	100	4	4-0-0
2	COM044M102	Organizational Behaviour	100	4	4-0-0
3	COM044M103	Strategic Human Resource Management	100	4	4-0-0
4	COM044M104	Economic Legislations	100	4	4-0-0
5	COM044N105	Business Ethics and Corporate Governance	100	4	4-0-0
6		Course from Swayam/MOOCs/NPTEL		2	
	TOTAL CREDIT FOR 1st SEMESTER			20+2	
	2 nd SEMESTER				
	COURSE CODE	COURSE TITLE	LEVEL	CREDIT	L-T-P
1	COM044M201	Operations Research	100	4	4-0-0
2	COM044M202	Research Methodology	100	4	4-0-0
3	COM044M203	Marketing Management	100	4	4-0-0
4	COM044M204	Financial Markets and Institutions	100	4	4-0-0
5	COM044M205	Project Management	100	4	4-0-0
6		Course from Swayam/MOOCs/NPTEL		2	
	TOTAL CREDIT FOR 2nd SEMESTER			20+2	
	TOTAL CREDIT FOR 1st YEAR = 40+4				
	3 rd SEMESTER (Only Course Work)				
	COURSE CODE	COURSE TITLE	LEVEL	CREDIT	L-T-P-C
1	COM044M301	Advanced Taxation	200	4	4-0-0

2	COM044M302	Advanced Financial Services	200	4	4-0-0
Any One From SI NO. 3 TO 6:-					
3	COM044D303	Advanced Cost & Management Accounting	200	4	4-0-0
4	COM044D304	Security Analysis & Portfolio Management	200	4	4-0-0
5	COM044D305	International Marketing	200	4	4-0-0
6	COM044D306	Industrial Relations and Labour Legislations	200	4	4-0-0
7	COM044M307	International Finance and Institutions	200	4	4-0-0
8	COM044M308	Business Statistics	200	4	4-0-0
	TOTAL CREDIT FOR 3rd SEMESTER (Only Course Work)			20	
	OR				
	3rd SEMESTER (Course Work+Research)				
1	COM044M301	Advanced Taxation	200	4	4-0-0
2	COM044M302	Advanced Financial Services	200	4	4-0-0
	Any One From SL No 3 to 6				
3	COM044D303	Advanced Cost & Management Accounting	200	4	4-0-0
4	COM044D304	Security Analysis & Portfolio Management	200	4	4-0-0
5	COM044D305	International Marketing	200	4	4-0-0
6	COM044D306	Industrial Relations and Labour Legislations	200	4	4-0-0
7	COM044M329	Minor Project	200	8	0-0-8-8
	TOTAL CREDIT FOR 3rd SEMESTER (Course Work+Research)			20	
	4th SEMESTER (Only Course Work)				
1	COM044M401	Strategic Management	200	4	4-0-0

Any One From SL No 2 to 5					
2	COM044D402	Contemporary Accounting System	200	4	4-0-0
3	COM044D403	Working Capital Management	200	4	4-0-0
4	COM044D404	Retail Management	200	4	4-0-0
5	COM044D405	Compensation Management	200	4	4-0-0
6	COM044M406	Sustainable Development	200	4	4-0-0
7	COM044M407	International Business	200	4	4-0-0
8	COM044M408	Entrepreneurship Development & Venture Creation	200	4	4-0-0
TOTAL CREDIT FOR 4th SEMESTER (Only Course Work)				20	
4th Semester (Course Work+Research)					
1	COM044M401	Strategic Management	200	4	4-0-0
Any One From SL No 2 to 5					
2	COM044D402	Contemporary Accounting System	200	4	4-0-0
3	COM044D403	Working Capital Management	200	4	4-0-0
4	COM044D404	Retail Management	200	4	4-0-0
5	COM044D405	Compensation Management	200	4	4-0-0
6	COM044M429	Major Project	200	12	0-0-12
TOTAL CREDIT FOR 4th SEMESTER (Course Work+Research)				20	
TOTAL CREDIT FOR 2nd YEAR				40	

Scheme of Evaluation

Sl. No.	Semester	Total Credit
1	1 st	22
2	2 nd	22
3	3 rd	20
4	4 th	20
Total		84

SYLLABUS (1ST SEMESTER)

Course Objectives: The objectives of the course are to introduce the concept of Accounting Standards, Ind -AS, to familiarize the students with the provisions of Companies Act, 2013 in relation to preparation of Financial Statements and to familiarize the students with various tools and techniques of Financial Statement Analysis

On successful completion of the course the students will be able to:

SI No	Course Outcome	Blooms Taxonomy Level
CO 1	Recall the key components & structures of corporate financial reporting and the fundamental principles of accounting standards and regulatory frameworks governing corporate reporting.	BT 1
CO 2	Understand the role of corporate reporting in facilitating decision-making processes within organizations	BT 2
CO 3	Apply financial reporting tools to analyze financial data.	BT 3
CO 4	Analyze financial statements to assess the financial health and performance of an organization.	BT 4
CO 5	Evaluate the quality and reliability of financial information disclosed in corporate reports.	BT 5
CO 6	Propose recommendations for improving corporate reporting practices based on analytical insights and industry best practices.	BT 6

Detailed Syllabus:

Modules	Topics and Course content	Periods
I.	International Accounting Standards and Indian Accounting Standards: IFRS Foundation, its structure and functions; IASB- its objectives and functions; IFRS and their setting procedure, adoption and conversion of IFRS by various countries; IND-AS: Concept and Applicability; Approach to IFRS-converged Indian Accounting Standards (Ind-AS); Comparison of Indian Accounting Standards (Ind AS) and IFRS; Comparative study of AS vis-à-vis Ind As. Accounting Standards: Ind AS 101, 1, 2, 7, 8, 10, 16, 18, 38.	25
II.	The Conceptual framework for the preparation and presentation of financial statements: Meaning and significance of conceptual framework of financial statements; conceptual framework Issued by the ICAI, and the International Accounting Standards Board (IASB) Regulatory Framework and National differences: Relevant provisions of Companies Act, 2013 for the preparation and presentation of Financial	25

	Statements. National differences in financial reporting practices; Reasons for national differences in financial reporting practices; Attempts to reduce national differences.	
III.	Corporate Annual Reporting: Corporate Financial Reporting - meaning, need and objectives; Contents of Annual report, Mandatory and Voluntary Disclosures through Annual Report; Report of the Board of Directors; Accounting policies and Notes to the accounts, Reporting comprehensive income; Segment Reporting.	15
IV.	Analysis of financial Statements: Meaning and objectives of Financial Statement Analysis; Application of ratios for Activity, Liquidity, Profitability and Solvency analysis; intra-firm and inter-firm comparison.	15
Total		80

Reference Books:

1. Gupta, A. & Gupta, S. K. (2021); *Financial Statement Analysis*; 2nd Edition; Kalyani Publishers; New Delhi.
2. Gupta, A. & Gupta, S. K. (2021); *Financial Reporting*; S. Chand Publishing; New Delhi.
3. Raiyani R. J. (2012); *International Financial Reporting Standards (IFRS) & Indian Accounting Practices*; New Century Publication; Delhi.
4. Chatterjee, B. (2017); *Taxmann's Illustrated Guide to Indian Accounting Standards (Ind AS)*; Taxmann Publication Ltd.; New Delhi.
5. M.Y. Khan and P.K. Jain, (2018) *Management Accounting* –Tata McGraw Hill Publishing Co. Ltd. New Delhi.
6. Ashis Kumar Bhattacharjee, (2017) *Financial Accounting for Business Managers*, Prentice Hall of India, New Delhi.
7. *Ind-AS Pocket Guide* (2020), PWC (PricewaterhouseCoopers).

NOTE: Latest edition of the readings may be used.

Notional Credit Hours		
Lectures	Tutorials	Practical
80 hours		Experiential Learning
		40 hours
		<ol style="list-style-type: none"> 1. Projects 2. Group Discussion 3. Case Studies

Paper II: ORGANIZATIONAL BEHAVIOUR

Subject Code: COM044M102

L-T-P-C – 4-0-0-4

Credit Units: 04

Scheme of Evaluation: (T)

Course Objectives: The objectives of the course are to know the importance of understanding the behaviour of employees in an organization, to familiarize the students with the basic behavioural

models and its application in the practical world and to provide an insight into the updated knowledge, skills and behavioural patterns adopted in the Indian and global business environment.

On successful completion of the course the students will be able to:

SI No	Course Outcome	Blooms Taxonomy Level
CO 1	Recall the factors influencing individual behavior in organizational settings.	BT 1
CO 2	Interpret the dynamics of group behavior within organisation	BT 2
CO 3	Identify the impact of organisation culture and structure on employee behavior and organizational performance.	BT 3
CO 4	Analyze different leadership theories and styles and their application in organizational context.	BT 4
CO 5	Explain the theories and techniques of organizational change and development	BT 5
CO 6	Elaborate the role of ethics in organizational behavior.	BT 6

Detailed Syllabus:

Modules	Topics and Course content	Periods
I.	Introduction to OB Concept & Meaning, Features, Role, Behaviour process, Role of Managers in OB – Interpersonal, Informational and Decision Roles, Theories and Models of OB, Disciplines contributing to OB, challenges to OB. Five Anchors of OB – The Multidisciplinary anchor, The Systematic Research Anchor, The Contingency Anchor, The Open System Anchor and The Multiple Levels of Analysis Anchor. Organizational Design – Meaning, elements and types	20
II.	Leadership, Motivation and Communication: Leadership-Concept, types, Qualities of leader, Theories; Perception-Concept, components, factors influencing perception process, models of perception; Learning- Concept, process, model; Reinforcement-Concept, Types, Techniques; Personality- Concept, determinants, Theories; Motivation- Concept, Types, Theories; Communication-Concept, modes, types, process, network barriers; Attitude-Concept, components	20
III.	Group Dynamics & conflict: Group-Origin, types, group decision, Johari Window; Group Behaviour- concept. Types, foundation of Group Behaviour, intergroup performance, intergroup power relationships, Nominal group technique and Delphi technique, inter personal behavior, Technological changes and behavior, Team work, Types of team; Conflict-Inter group conflict, intra-individual conflict, inter personal conflict, conflict process, Negotiation, Resolution Technique	20
IV.	Stress Management & Management of change: Stress -Concept, forms, causes, steps, effects, coping strategies; Change-Concept, process, levels, types, steps;	25

	Organisational Development-Concept, QWL, assumptions, Process, consultation; Organisational Culture-Concept, Levels, Management Philosophy, Managing cultural diversity, Demographic diversity, Role of ethics and national culture,	
Total		80

Reference Books:

1. Kondalkar, V.G. (2007). *Organizational Behaviour*, Edition, New Age International Publishers, New Delhi.
2. Stephen, Ro. P., Judge, T. A. & Sanghi. (2009); *Organizational Behaviour*; 13th Edition, Pearson Education, New Delhi.
3. Hiriappa, B. (2010), *Organizational Behaviour*; Reprint Edition, New Age International Publishers, New Delhi.
4. Mishra M.N. (2010). *Organizational Behaviour*; 2nd Reprint Edition, Vikas Publishing House Private Limited.
5. Luthans Fred (2017). *Organisational Behaviour*; 12th Edition. Mc Graw-Hill Publication,

NOTE: Latest edition of the readings may be used.

Notional Credit Hours		
Lectures Tutorials	Practical	Experiential Learning
80 hours		40 hours 1. Projects 2. Group Discussion 3. Case Studies

Paper III: STRATEGIC HUMAN RESOURCE MANAGEMENT

Subject Code: COM044M103

L-T-P-C – 4-0-0-4

Credit Units: 04

Scheme of Evaluation: (T)

Objectives:

The objectives of the course are to know the importance and approaches of SHRM in the Indian and global scenario, to familiarize the students with the procedure involved in maintaining labour relations, asset valuation and to provide an insight into the implications of change management.

On successful completion of the course the students will be able to:		
SI No	Course Outcome	Blooms Taxonomy Level
CO 1	Define the strategic role of HRM in achieving organizational objectives	BT 1

CO 2	Explain the various challenges and Opportunities in the context of SHRM	BT 2
CO 3	Identify the various Compensation and benefits strategies in HRM	BT 3
CO 4	Analyze the various means of performance management systems	BT 4
CO 5	Assess the process of staffing and knowledge of various recruitment sources	BT 5
CO 6	Elaborate the various Strategic HR issues in Global assignment	BT 6

Detailed Syllabus:

Modules	Topics and Course content	Periods
I.	Introduction to SHRM: Concept of strategic management, models of strategy, process of strategic management Concept of SHRM, Corporates & SHRM, Features, Challenges, Barriers, Universalist Approaches to SHRM, Contingency Approaches to SHRM, Strategic Role of HRM, Evolution of SHRM, SHRM vs. HRM, HR planning: objectives, types, succession planning, Design and redesign of work system Investment perspective of HRM: Valuation of Assets, understanding and measuring Human capital, Factors influencing it.	20
II.	Compensation: Concept, legal issues in compensation, equity Performance Management and Feedback: use of system, measures of evaluation, HR Metrics in SHRM Employee separation: turnover, layoff, retirement, downsizing Implementation of SHRM: Staffing, T&D- benefits, planning and strategizing training, need assessment	20
III.	Labour relations, Employee separation, Global HRM: concept, matching culture with strategy: behavioral issues in strategy implementation, human resource analytics, employee engagement. Strategic HR issues in Global assignment, Repatriation and Expatriation: meaning features, merits, difference Outsourcing and revamping HR	20
IV.	Strategic imperatives- SHRM and HRD: Introduction, strategic options for HRD, SHRM and CSR: Introduction, trends, business ethics. SHRM and Management of Change: understanding change, models of planned change. SHRM and Knowledge management: Introduction, knowledge, knowledge management, SHRM and KM, SHRM and talent management: introduction, strategic dimension of talent management.	20
Total		80

Reference Books:

1. Jeffrey A Mello (2012), Strategic management of HR, 3rd Edition, Cenage Learning, , New Delhi
2. Jeffrey A Mello (2001), Strategic Human Resource Management, India Edition, Cenage Learning, New Delhi,

3. Srinivas R Kandula, (2009) Strategic Human Resource Management, Eastern Economy Edition, PHI Learning Pvt. Ltd., New Delhi

4. Catherine Truss, David Mankin, Clare Kelliher (2012), Strategic Human Resource Management, Oxford University Press, New York

NOTE: Latest edition of the readings may be used

Notional Credit Hours		
Lectures Tutorials	Practical	Experiential Learning
80 hours		40 hours 1. Projects 2. Group Discussion 3. Case Studies

Paper IV: ECONOMIC LEGISLATIONS **Subject Code: COM044M104**
L-T-P-C – 4-0-0-4 **Credit Units: 04** **Scheme of Evaluation: (T)**

Course Objectives: The objective of the course is to familiarize the students with different aspects of law affecting business.

Course Outcomes

On successful completion of the course the students will be able to:		
SI No	Course Outcome	Blooms Taxonomy Level
CO 1	Define the concept of legal metrology and other related concepts.	BT 1
CO 2	Illustrate the process to extract information from public authorities.	BT 2
CO 3	Identify the process of obtaining patents, copyrights and trademarks.	BT 3
CO 4	Analyse the insolvency resolution process.	BT 4
CO 5	Evaluate the law relating to prevention of anti-competitive agreements	BT 5
CO 6	Discuss the money laundering offences.	BT 6

Detailed Syllabus:

Modules	Topics and Course content	Periods
I.	Legal Metrology Act, 2009: Objectives; Basic terms; Base unit of weights and measures; Base unit of numeration, Standard units of weights and measures; Prohibition of quotation, etc., otherwise than in terms of standard units of weight; measure or numeration; Manufacturers, etc., to maintain records and	20

	registers; Declarations on pre-packaged commodities; Prohibition on manufacture, repair or sale of weight or measure without licence; Verification and stamping of weight or measure Offences and Penalties under Legal Metrology Act, 2009, Compounding of offences Right to Information Act, 2005 Introduction, object, scope right to information and obligation of Public Authority; the Central Information Commission, the State Information Commission, powers and functions of the Information Commissions; appeals and penalties;	
II.	Patent Act, 1970: Basic law and procedure in relation to registration, assignment and licensing of patent; Revocation and Infringement of patents; Ever greening of patent. Copyright Act, 1957: Basic law and procedure in relation to registration, assignment, infringement and licensing of copyright. Trade Marks Act, 1999: Objectives, Basic terms, The register and conditions for registration. Procedure for and duration of registration, Effect of registration ;Special provisions relating to protection of trade marks through international registration under the Madrid protocol; Assignment and transmission;	20
III.	Insolvency and Bankruptcy Code: Insolvency and Bankruptcy Code, 2016: Evolution, Applicability, Insolvency and Bankruptcy Board of India, Corporate Insolvency Resolution Process. Foreign Contribution Regulation Act, 2010: Basis terms under the Act, regulation of foreign contribution and foreign hospitality; Registration; offences and penalties;	20
IV.	Competition Act, 2002 Competition Act- Introduction; Prohibition of Anti-Competitive Agreements; Regulation of Combinations; Competition Commission of India-duties ,powers, and functions; Prevention of Money Laundering Act, 2002: Introduction; Offences of Money Laundering; Punishment for money-laundering, Attachment; Adjudication and Confiscation; Obligations of Banking Companies, Financial Institutions and Intermediaries; Summons searches and seizures-special courts	20
Total		80

Reference Books:

1. Pathak. A; *Legal Aspects of Business*; 2nd Edition; McGraw- Hill New Delhi
2. Taxman's Economic Laws ; Taxmann, New Delhi,
3. V.S Datey ; *Students' Guide to Economic Laws*; Taxmann, New Delhi,
4. Bare Acts

NOTE: Latest edition of the readings may be used

Notional Credit Hours		
Lectures Tutorials	Practical	Experiential Learning
80hours		40 hours 1. Projects 2. Group Discussion 3. Case Studies

Objectives:

The objectives of the course are to know the concept and importance of ethics and values in business, to familiarize the students with the concept of corporate governance and its importance in business and to know the concept of CSR and its initiatives in India.

On successful completion of the course the students will be able to:

SI No	Course Outcome	Blooms Taxonomy Level
CO 1	Define key terms and concepts related to business ethics and corporate governance.	BT 1
CO 2	Explain the importance of business ethics in organizational culture and reputation.	BT 2
CO 3	Apply ethical theories to analyze ethical issues faced by businesses.	BT 3
CO 4	Analyze the effectiveness of corporate governance structures in preventing corporate misconduct and promoting long-term sustainability.	BT 4
CO 5	Evaluate the effectiveness of corporate governance mechanisms in achieving organizational objectives and stakeholder interests.	BT 5
CO 6	Design an ethical code of conduct tailored to the values and objectives of a specific organization.	BT 6

Detailed Syllabus:

Modules	Topics and Course content	Periods
I.	Introduction to Business Ethics Concept of Ethics and business ethics, Objectives & Scope of Business Ethics, Code of Ethics: Meaning, Benefits & Contents, Principles of Business Ethics, Theories of Business Ethics. Human Values and Professional Ethics: Basic Concepts. Ethical Dilemmas in Business: Meaning, Types, Resolving Ethical Dilemmas at Workplace	20
II.	Ethics in the Functional Areas of Business Ethics in Marketing, Ethics in Advertising, Ethics in HR, Ethics in Information Technology, Ethics in Finance: Concepts and various Unethical issues	20

III.	Introduction to Corporate Governance Meaning and definition of corporate governance; Objectives, need and principles of corporate governance. Roles of stakeholders in Corporate Governance. Managerial skills in Corporate Governance. Whistle Blower Policy. Major Experts committee Reports on Corporate Governance. Major case studies.	20
IV.	Fundamentals of CSR Meaning and definition of CSR, Phases of CSR in India, Triple bottom line of CSR, Carroll's model of CSR, Drivers of CSR. Concept of corporate philanthropy, corporate citizenship, sustainability, relationship between CSR and Corporate Governance. CSR Legislations in India – Sec 135 of Companies Act, 2013 and scope for CSR activities under Schedule VII. Major CSR initiatives undertaken in India.	20
Total		80

Reference Books:

1. Agarwal, S. K. (2010) ; *Corporate Social Responsibility in India*; Sage Publication; New Delhi
2. Prasad Ajit and Baxi C.V (2005); *Corporate Social Responsibility: Concepts and Cases- The Indian Experience*; Excel books; New Delhi.
3. Rao A.B. (2011); *Business Ethics and Professional Values*; Excel Book; New Delhi.
4. Kapoor G.K & Et al (2015); *Corporate Governance*; Taxmann Publication (P) Ltd.; New Delhi.
5. Khanka S. S. (2014); *Business Ethics and Corporate Governance, Principles and Practices*; S. Chand & Co. Pvt. Ltd.; New Delhi.

NOTE: Latest edition of the readings may be used.

Notional Credit Hours		
Lectures Tutorials	Practical	Experiential Learning
80hours		40 hours 1. Projects 2. Group Discussion 3. Case Studies

SYLLABUS (2ND SEMESTER)

Paper I: OPERATION RESEARCH

Subject Code: COM044M201

L-T-P-C – 4-0-0-4

Credit Units: 04 Scheme of Evaluation: (T)

Course Objective: The objectives of the course are to familiarize the students with optimization Problems and upskill them to analyse quantitative information for decision making

On successful completion of the course the students will be able to:

SI No	Course Outcome	Blooms Taxonomy Level
CO 1	Define key concepts and terminology in Operations Research.	BT 1
CO 2	Explain the significance of Operations Research in improving organizational efficiency and decision-making processes.	BT 2
CO 3	Apply Operations Research techniques such as linear programming, integer programming, and network optimization to solve practical problems.	BT 3
CO 4	Analyze the complexity of optimization problems and select appropriate techniques to solve them.	BT 4
CO 5	Develop decision support systems integrating Operations Research techniques to aid managerial decision-making processes.	BT 5
CO 6	Evaluate the assumptions and limitations of optimization models and their implications on real-world applicability	BT 6

Detailed Syllabus:

Modules	Topics and Course content	Periods
I.	Operation Research: Origin and development of Operations Research (O.P.), phases of O.R., characteristics of O.R. model, role of O.R. in managerial decision making, use and limitations of O.R, advantages of OR, Linear Programming Problem (LPP), Meaning, uses and limitations, formulation of general LPP, solutions of LPP, solutions of LPP by graphic method and simplex method, artificial variable technique, duality in linear programming.	25
II.	Assignment and Transportation Problems: Concept of assignment problem; transportation problem: definition, mathematical formulation of transportation problem, to find the initial basic feasible solution, to derive optimal solution by Modi Method, difference between a transportation problem and an assignment problem.	20
III.	Theory of Games: Theory of Games, Origin, two person and zero-sum (rectangular) game, strategy, maximin and minimax criteria of optimality, saddle point, solution of a rectangular game with and without saddle point, limitations of games in competition;	20

IV.	Queing Theory: Meaning, Features, classification of queing models, special purpose of queing models, Multi phase service queing model, Multi server queing model, Single server queing model, Probability distribution in queuing model, Performance measure of a queuing system, Application of queuing model, Queuediscipline, Kendall Notation	15
Total		80

Reference Books:

1. Sharma J.K. (2013)., *Operations Research*, 5th Edition, Laxmi Publication, New Delhi
2. Hira D.S. (2014), *Operations Research*, 7th Revised Edition, S. Chand Publications, New Delhi
3. Srinivasa, G. (2010); *Operations Research Principles and Applications*; 2nd Edition; PHI Learning Private Limited, New Delhi.

NOTE: Latest edition of the readings may be used.

Notional Credit Hours		
Lectures Tutorials	Practical	Experiential Learning
80hours		40 hours <ol style="list-style-type: none"> 1. Projects 2. Group Discussion 3. Case Studies

Paper II: RESEARCH METHODOLOGY	Subject Code: COM044M202
L-T-P-C – 4-0-0-4	Credit Units: 04
	Scheme of Evaluation: (T)

Objectives:

The broad objective of the course is to provide a fundamental understanding of the business research methods employed by firms. The course is aimed at a manager who is the ultimate user of the research and thus is responsible for determining the scope and direction of research conducted.

On successful completion of the course the students will be able to:		
SI No	Course Outcome	Blooms Taxonomy Level
CO 1	Define the key terms used in research methodology.	BT 1
CO 2	Understand the various types of research design, strengths and weaknesses of different research methodologies and ethical issues	BT 2
CO 3	Apply appropriate statistical tools and techniques to specific research problem	BT 3
CO 4	Analyze the research findings to draw appropriate conclusions.	BT 4

CO 5	Evaluate the validity and reliability of research findings.	BT 5
CO 6	Develop research proposals addressing the research gaps.	BT 6

Detailed Syllabus:

Modules	Topics and Course content	Periods
I.	Introducing Business Research: Research- Meaning and objectives Types of Research- Difference between Exploratory and Conclusive Research. Business Research – Meaning, Benefits, limitation and areas of applying business research. Steps in Business Research. Role of Research in business. Research Skills, Criteria of good research. Problems encountered by researchers in India. Ethical issues in research: Ethical treatment of respondents, Research problem, technique involved in defining a problem. Research design – Meaning and types	20
II.	Data Sources, Measurement and Data Collection: Sources of Data: Primary and secondary sources of data collection Scales of Measurement and Scale Evaluation; Reliability- Concept and types of reliability. Validity- Concept and types of validity Observation: Meaning and types of observation, Qualitative Research Methods and Quantitative Research Methods, Survey method, Questionnaire construction and design and Pilot testing. Difference between a Schedule and a Questionnaire. Selection of appropriate methods of data collection. Criteria of evaluating secondary data	20
III.	Sampling: Population: Concept. Sample: concept, sampling frame, Steps in selecting a sample, Types of Sampling – Probability sampling and. Non-Probability sampling techniques Sample size -Meaning and sample size determination, Statistical Errors – Meaning, types of sampling and non-sampling errors and measures to reduce errors	15
IV.	Data Analysis, Interpretation and Reporting: Data Processing: Editing, Coding, Decoding and Data Entry. Hypothesis Formulation, Hypothesis Testing, Type I and Type II error. Data Analysis Techniques: Chi-square test, Z test, t-test, one way ANOVA. Correlation, multiple linear regressions. Role of IT in Research, Brief idea about software used in social science research. Research Report writing: Format, Bibliography; Citations and References - APA, MLA, Chicago style of in text citation and referencing.	25
Total		80

Reference Books:

1. Malhotra, N. K. (2019); *Marketing Research: An Applied Orientation*; 7th Edition; Prentice Hall, New Delhi.
2. Donald Cooper and Pamela Schindler (2013); *Business Research Methods*; 12th Edition, McGraw Hill
3. Levin & Rubin D S (2017): *Statistics for Management*, 7th Edition, Pearson

4. Kothari C R and Garg Gaurav (2019); *Research Methodology -Methods and Techniques* ;4th Edition, New Age International Publishers; New Delhi.

NOTE: Latest edition of the readings may be used.

Notional Credit Hours		
Lectures Tutorials	Practical	Experiential Learning
80hours		40 hours 1. Projects 2. Group Discussion 3. Case Studies

Paper III: MARKETING MANAGEMENT
L-T-P-C – 4-0-0-4

Subject Code: COM044M203
Credit Units: 04 Scheme of Evaluation: (T)

Objective:

The objectives of the course are to introduce the concept of marketing strategies, to familiarize the students with the current global marketing scenario and help them use various tools and techniques of application of marketing

On successful completion of the course the students will be able to:

SI No	Course Outcome	Blooms Taxonomy Level
CO 1	Recall the concept of marketing strategies.	BT 1
CO 2	Summarize the current global marketing entry strategies.	BT 2
CO 3	Apply the various tools and techniques in integrated marketing communication plan of companies.	BT 3
CO 4	Compare and contrast between the pricing strategies of Indian and multinational firms	BT 4
CO 5	Evaluate the various marketing channel structures in taking pricing decisions.	BT 5
CO 6	Create and discuss the effectiveness of marketing campaigns	BT 6

Detailed Syllabus:

Modules	Topics and Course content	Periods
I.	Marketing challenges: Marketing challenges in liberalizing and globalizing India; Holistic marketing: concept, managing holistic marketing organization for the long run, the value framework; Global marketing environment; Measuring demand and forecasting, relationship with other functional areas, Competitive strategies for market leaders, Tapping into global market.	20
II.	Product: Product Policies; Differentiation; Challenges in new Product Development; Branding Strategies & Packaging, Role of Brands, Brand Equity, creating brand equity, Brand Loyalty, Brand Awareness, Brand Associations, selection, creation & maintaining Associations, crafting the brand positioning, Setting product strategy, introducing new market offerings.	20
III.	Integrated Marketing Communication: Importance of Integrated Marketing Communication, Developing effective communication, Designing and managing integrated marketing channel and communication; Managing Mass Communications: Advertising, Sales Promotion, Events and Public relations, Personal selling, managing personal communication.	20
IV.	Pricing: Strategies of pricing, Setting the price, Adapting the price and responding to price changes; Marketing Channels structures & functions, Channel design & Implementation, Channel Power, Conflict, Cooperation and Competition. Developing pricing strategies and programs.	20
Total		80

Reference Books:

1. Philip Kotler, Keller Lane Kevin, Koshy Abraham, Jha Mithileshwar, Marketing Management, Prentice Hall of India, 2014.
2. P.K Agarwal, Marketing Management an Indian Perspective, Pragati Prakasan, 2003.
3. Judy Straus, Adel EL-Ansary, Raymond Frost, E-Marketing, Prentice Hall of India, 2004
4. Roger J Best, Market Based Management Strategies for Growing Customer value and profitability, Prentice Hall of India Pvt Ltd, 2004.
5. V.S Ramswamy, S Namakumari, Marketing Management Planning, Implementation and Control, Macmillan India Ltd, 2001.
6. Dr. S.L Gupta, Brand Management, Text & Case an Indian Perceptive, Himalayan Publication House, 2000.
7. Kumar, Marketing Branding, Pearson Education, Delhi-92.
8. Cox Roger, Brittain Paul, Retailing An Introduction, 2006, Pearson Education
9. Coughlan, Anderson, Stern, Ansary, Marketing Channels, Sixth Edition, 2006, Pearson Education
10. Aaker A. David, Managing Brand Equity, 1991, The Free Press
11. Badi R.V, Badi N.V, Rural Marketing, 2009, Himalaya Publishing House

NOTE: Latest edition of the readings may be used.

Notional Credit Hours		
Lectures Tutorials	Practical	Experiential Learning
80hours		40 hours <ol style="list-style-type: none"> 1. Projects 2. Group Discussion 3. Case Studies

Paper IV: FINACIAL MARKETS AND INSTITUTIONS
COM044M204

Subject Code:

L-T-P-C – 4-0-0-4

Credit Units: 04

Scheme of Evaluation: (T)

Objectives:

The objectives of the course are to provide the students with a conceptual understanding of the functioning of financial markets and their structure and to introduce them to the structure of Financial Institutions.

Course Outcomes

On successful completion of the course the students will be able to:		
SI No	Course Outcome	Blooms Taxonomy Level
CO 1	Recall the concepts of financial markets and institutions.	BT 1
CO 2	Illustrate different types of money market instruments.	BT 2
CO 3	Identify the process of issue of securities in capital market.	BT 3
CO 4	Analyse the efficacy of investing in debt market.	BT 4
CO 5	Evaluate the role of banks and NBFIs in India.	BT 5
CO 6	Formulate appropriate strategy to maintain stability in financial markets.	BT 6

Detailed Syllabus:

Modules	Topics and Course content	Periods
I.	Money Market Operations Definition - composition and functions of Money market; Features of developed market; Structure of Indian money market; Money Market Instruments – Commercial Paper – Certificate of Deposits – Commercial bill, treasury bill, call money, money market mutual funds-Meaning and features; Tools for managing liquidity in the money market;	20
II.	Capital Market: -Meaning, functions and classifications Primary Market Issue of Securities: Kinds of Issue – Meaning of Issue Price; Market Capitalization; Foreign Capital Issuance: ADR's and GDR's; Pricing of Issues - Price Discovery under Book Building Process – Cut off Price – Floor Price – Price Bands; Reverse Book building ;Green shoes option ;Procedures for new issues; SEBI guidelines for issue in Primary Market; Listing Agreement; Secondary Market Participants of Stock market: Investors, Speculators, Market Makers, stock brokers – Meaning, functions, types of stock brokers, E-broking- meaning, Stock broking in India; eligibility criteria for trading in Stock Exchanges; Bombay Stock Exchange; National Stock exchange; Trading of Securities- Trading requirement - Demat and Trading account, Trading mechanism, screen - based system, NEAT, BOLT, insider trading; Clearing and Settlement -Transaction Cycle – Settlement Agencies –Clearing Process – Settlement Process, rolling settlements.	25
III.	Fixed Income Securities and Derivative Market Markets: Overview Features, participants and types of debt market in India-Corporate debt market and Govt. Securities market, Types of debt Instruments; Investors Perspectives: Risk and Rewards; Derivative market: Meaning – Definition – Features – Types of Products – Futures and Forward, Options Derivatives, Currency and Commodity Derivatives	15
IV.	Financial Institutions: Banking institutions- Concept, types and functions; Genesis of Modern Banking in India; Structure of Banking institutions in India; Regulations of Banks in India; Emerging Trends and Issues in Banking; Non-Banking Institutions- Concept, types and functions- Structure of Non-Banking institutions in India,Regulations of NBFIs in India	15
Total		80

Reference Books:

1. Bhole, LM , *Financial Market & Instruments*, Tata McGraw Hill, New Delhi
2. Khan M. Y ; *Indian Financial System*, 9th Edition, Tata McGraw Hill, New Delhi.
3. Gupta. K. Shashi, Aggarwal Nisha, Gupta , *Neeti Financial Institutions and Markets*, , Kalyani Publishers, New Delhi
4. Pathak B. V , *Indian Financial System*, Pearson – India, New Delhi.

NOTE: Latest edition of the readings may be used

Notional Credit Hours		
Lectures Tutorials	Practical	Experiential Learning
80hours		40 hours 1. Projects 2. Group Discussion 3. Case Studies

Paper V: PROJECT MANAGE Subject Code: COM044M205

L-T-P-C – 4-0-0-4

Credit Units: 04

Scheme of Evaluation: (T)

Objectives:

The objectives of the course are to impart knowledge on various aspects of project management
And to gain knowledge on various techniques of project management

On successful completion of the course the students will be able to:

SI No	Course Outcome	Blooms Taxonomy Level
CO 1	Define the concept of Project Management including its principles and framework	BT 1
CO 2	Outline the various techniques of project scheduling	BT 2
CO 3	Identify the various risk management principles and techniques for mitigating project risk	BT 3
CO 4	Discover the various skills in project budgeting and cost estimation	BT 4
CO 5	Assess the various techniques and processes of quality management	BT 5

CO 6	Discuss the concept of project contracting along with its types	BT 6
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Detailed Syllabus:

Modules	Topic and Course content	Hours
I	Introduction on Project Management: Project- Meaning, Nature, Types of project, Project Life Cycle; Project management – meaning, nature and scope of project management, Project management as a profession, Role and skills of project manager; Project Profiling: meaning, components, using a project profile, project profiling models, complex systems and the Darnall –Preston Complexity index.	20
II	Project identification and formulation: Project environment, identification of investment opportunities, Project screening, Prefeasibility study; Project selection; Project formulation, Stages in project formulation, Project organization, Project Report preparation, Planning Commission's Guidelines for project formulation. Project Appraisal: Objectives, essential of a project methodology, Market appraisal , Technical appraisal, Financial appraisal, Commercial appraisal, Managerial appraisal, Social Cost Benefit Analysis (SCBA) – L&M approach & UNIDO approach, SCBA in India	20
III	Managing quality and risk: Quality and statistics, Development of quality as competitive advantage, Relevance of Quality programs, Controlling quality, Assuring quality; Risk: meaning, Risk management phases, Project risk by phases, Project risk and Project complexity profile Managing customer expectation: Including the client, Understanding values and expectations of clients, Dealing with problems, Nurturing a feeling of satisfaction,	20
IV	Project planning: Meaning, Objectives, Process of planning, Components of good planning, Project designing, Work Breakdown Structure, Estimation of cost of project and Means of financing; Project over runs- Meaning, Causes, Types and effects of over runs; Project Control: Meaning, Need, Relevance, Control techniques – PERT, CPM; Scheduling and time estimate: Types of schedules, elements of time management, Managing the schedule, Estimating cost, managing budget Project Execution and Administration: Project contracting: Contract pricing, Types; Project direction; Project communication; Project coordination; Project procurement meaning and process, Project Closure: Report and review Practical Work (Internal Evaluation)	20
Total		80

Reference Books:

1. Chandra Prasanna (1987); Project Preparation, Appraisal and Implementation; Tata McGraw Hill; Delhi.
2. Chaudhary, S (2004); Project Management, Tata McGraw Hill, New Delhi.
3. Agarwal N. P & Mishra B. K (2006); Project Management; Ramesh Book Depot, Jaipur.
4. Pitale R. L (1982); Project Appraisal Techniques; Oxford and IBH. Publishing Pvt. Ltd., New Delhi.
5. Darnall Russell W. & Preston John M.(2012); Beginning Project Management; Creative Commons, USA

NOTE: Latest edition of the readings may be used.

Notional Credit Hours		
Lectures Tutorials	Practical	Experiential Learning
80hours		40 hours 1. Projects 2. Group Discussion 3. Case Studies

SYLLABUS (3RD SEMESTER)

Paper I: Advanced Taxation
L-T-P-C – 4-0-0-4

Subject Code: COM044M301
Credit Units: 04 **Scheme of Evaluation: (T)**

Objectives:

The objectives of the course are to impart knowledge about different types of taxable & exempt incomes under current income tax laws and GST Laws and computational mechanism for liability to paytax as well as to impart knowledge about payment of taxes & Return filing procedures.

On successful completion of the course the students will be able to:

SI No	Course Outcome	Blooms Taxonomy Level
CO 1	Recall the key principles, rules, and concepts of taxation, including income tax, corporate tax, and GST.	BT 1
CO 2	Explain the basic concepts of tax computation, such as taxable income, exemptions, deductions, and tax credits	BT 2
CO 3	Apply advanced tax laws and rules to calculate tax liabilities for individuals and businesses in diverse scenarios.	BT 3
CO 4	Analyze and interpret the tax consequences of various business decisions, transactions, and strategies.	BT 4
CO 5	Critically evaluate the implications of tax reforms and recent developments in taxation laws on businesses and individuals.	BT 5
CO 6	Design and propose comprehensive tax planning strategies for individuals and businesses to optimize tax efficiency while remaining compliant with all applicable laws.	BT 6

Detailed Syllabus:

Module s	Topics and Course content	Period s
I.	<p>Introduction: Overview of Income –Tax Law in India, Broad scheme of income tax law, Essential features of income tax, Basic concepts, Charge of Income –tax, Rates of tax, Exempted Incomes.</p> <p>Headsofincome: Profits &GainsfromBusiness&Profession: Chargeability, Relevance of Method of Accounting, Speculative and Non-Speculative Business, Admissible Deductions, Inadmissible Deductions, Expenses or payments not deductible in certain Circumstances, Certain incomes taxable on presumptive basis.</p> <p>CapitalGains: Chargeability, Capital Asset and its types, Scope and year of chargeability, Transfer, Transactions not regarded as Transfer, Mode of computation of capital gains, Exemptions from capital gains.</p> <p>Income from Other Sources: Incomes Chargeable under this head, Taxability of Dividend Income, Taxability of Gifts, Permissible Deductions Under Section 57.</p>	20
II.	<p>CertainDeductionsfromGrossTotalIncome: Deduction on account of certain payments & Investments covered u/s 80C to 80 GGC (Deductions available to Companies only) Deductions in respect of certain incomes which are already included in Gross Total Income covered u/s 80IA to 80U (Deductions available to Companies only)</p> <p>SetOff&CarryForwardofLosses- Intersource adjustment, Interhead adjustment, Carry forward and set-off of losses under the head -PGBP, & Capital gains, Carry forward and set –off of depreciation loss.</p> <p>ComputationofTotalIncomeandTaxLiabilityofCompanies: Kind of Companies, Computation of Total Income & Tax Liability of a Company</p> <p>FilingofTaxReturns&PaymentofTaxes: Tax Deduction at Source, Advance Tax and Self-Assessment Tax, Return Filing</p>	20
III.	<p>Goods&ServiceTaxes: Fundamentals of GST, Reasons for GST introduction, Benefits of GST, Challenges of GST, Structure of GST in India, Taxes and Duties outside the purview of the GST, Treatment of Specific Goods which are outside purview of GST, Tax Rates in GST, Functions of GSTN, Functions of GST Council. Definitions under CGST Laws</p> <p>LevyandcollectionofTax: Taxable Event & Supply under GST, Scope of Supply, Composite & Mixed Supply Place of Supply, Time of Supply, Composition Levy under GST, Exemptions from GST</p>	20
IV.	<p>ValuationunderGST&InputTaxCredit: Forward Charge on Outward Supplies and Reverse Charge Mechanism on Inward Supplies. Eligibility for taking ITC, Blocked Credit.</p> <p>Registration&Return: Persons not liable for registration, Compulsory Registration, Deemed Registration.</p>	20

	Tax Invoice, Debit & Credit Notes, Computation of tax liability and Payment of Taxes, TDS under GST, Furnishing of Returns under GST, First Returns and Revision of Returns, E-Way Bills, E Invoicing	
Total		80

Reference Books:

1. Ahuja, G., & Gupta, R. (2025). Simplified Approach to Corporate Tax Planning and Management. Delhi: Bharat Law House.
2. •Bansal, K. M., Latest Edition, GST & Customs Law. New Delhi: Taxmann Publications (P) Ltd.
3. •Pagare, D. (2025). Direct Tax Planning and Management. New Delhi: Sultan Chand & Sons.

NOTE: Latest edition of the readings may be used.

Notional Credit Hours		
Lectures Tutorials	Practical	Experiential Learning
80 hours		40 hours 1. Projects 2. Group Discussion 3. Case Studies

**Paper II: ADVANCED FINANCIAL SERVICES
COM044M302**

Subject Code:

L-T-P-C – 4-0-0-4

Credit Units: 04

Scheme of Evaluation: (T)

Course Objectives:

The objectives of the course are to enable students to understand the concept and nature of financial services to familiarize the students with the mechanism and functioning of the financial services industry.

Course Outcomes:

On successful completion of the course the students will be able to:		
SI No	Course Outcome	Blooms Taxonomy Level
CO 1	Recall the concept of financial services.	BT 1
CO 2	Compare different types of mutual fund schemes.	BT 2
CO 3	Identify the process of opening demat account and its benefits.	BT 3
CO 4	Analyse the growth and development of securitization services in India.	BT 4

CO 5	Explain the significance of various credit rating symbols.	BT 5
CO 6	Develop skills to do credit ratings.	BT 6

Detailed Syllabus:

Module	Topics and Course content	Periods
I.	Mutual Funds: The concept of a Mutual Fund, Meaning & Definition; Advantages of Mutual Fund investing- types of mutual funds, Organization, Management and Procedure of setting of Mutual Funds – mutual fund industry in India .Problems of mutual funds in India, SEBI guidelines on mutual funds. Offer document – contents of offer document - Mutual fund investment plans – Systematic investment plans, systematic transfer plan, systematic withdrawal plan, , how to invest in mutual funds, Factors influencing investment decision	20
II.	Depository services: Meaning of Depository, Functions of depository- Benefits of depository system- Account opening- procedure of Account opening- prerequisites for demat request ,Rematerialisation, pre-requisites to a remat request Depository services in India- NSDL and CDSL Eligibility Criteria for a Depository- Registration-Commencement of Business- Agreement between Depository and Issuers- Rights and Obligations of Depositories-Records and Functions to be maintained by Depository SEBI guidelines for Depository Participants	20
III.	Securitization and Underwriting services: Introduction to Securitisation as Financial Instrument of the New Millennium, Concept, features, Need for securitisation, Benefits of securitization, Different Instruments of Securitisation. Parties involved in Securitisation, Mechanism of Securitisation, , Securitization in India, Legal issues in securitization, Securitisation laws- (SARFAESI) Act, Underwriting: Meaning, Registered underwriters- meaning, eligibility, right and obligations, SEBI underwriters rules and regulations, Underwriting Commission, Types of underwriting agreements, Underwriting agencies in India.	20
IV.	Credit Rating: Meaning, Types, Benefits, Limitations, Credit rating Process, Rating methodology, Rating Symbols, Credit rating agencies in India- Evolution and growth, Recent trends ,SEBI guidelines for credit rating agencies, International rating agencies.	20
Total		80

Reference Books:

1. Khan, M.Y ,*Indian Financial System*, 9th Edition, Tata McGraw Hill, New Delhi.
2. Pathak, B.V , *Indian Financial System*, 3rd Edition, Pearson – India, New Delhi.
3. Khan M. Y.; *Financial Services*, 9th Edition, McGrew Hill, New Delhi.
4. Avadhani. V.A; *Financial Services in India*; Himalaya Publishing House; New Delhi

NOTE: Latest edition of the readings may be used.

Notional Credit Hours		
Lectures Tutorials	Practical	Experiential Learning
80hours		40 hours 1. Projects 2. Group Discussion 3. Case Studies

Paper III: ADVANCED COST AND MANAGEMENT ACCOUNTING

Subject Code: COM044M303

L-T-P-C – 4-0-0-4

Credit Units: 04

Scheme of Evaluation: (T)

Objectives:

The objectives of the course are to familiarize students with the cost and management accounting and to make them learn about the cost and management practices followed by different organizations in detail.

On successful completion of the course the students will be able to:

SI No	Course Outcome	Blooms Taxonomy Level
CO 1	Recall the basic accounting concepts related to cost accounting and management accounting.	BT 1
CO 2	Understand & explain the managerial decision-making process and the importance of cost control and cost reduction techniques.	BT 2
CO 3	Apply different techniques of cost accounting and management accounting to analyze and interpret financial data of a business.	BT 3
CO 4	Analyze financial data of business for managerial decision making.	BT 4
CO 5	Compare & evaluate the actual performance of the business with the budgeted.	BT 5
CO 6	Develop strategies for integrating cost and management accounting with other management functions.	BT 6

Detailed Syllabus:

Modules	Topics and Course content	Periods
I.	Relevant Information and Short-Run Managerial Decisions: Managerial Decision Making; Decision Making Process; Differential Analysis; Types of Managerial Decisions –Make/Buy, Add/Drop, Sell/ Process Further, Operate/Shutdown, Special Order, Product-Mix, Pricing Decisions. Management control system: Objectives, Maximization of value or Profit, Management control system Vis-à-vis strategy formulation and control, Management control procedure, concept of task control.	25
II.	Budgetary control: Behavioural aspect of Budget, Participation in budgetary process, performance budgeting and zero-based budgeting.	15
III.	Responsibility Accounting and Divisional Performance Measurement –; Concept of Responsibility Accounting; Responsibility Centres – Cost Centre, Revenue Centre, Profit Centre, Investment Centre, Responsibility Performance	20

	Reporting, Financial Measures of Performance, Non- Financial Performance Measures. Transfer Pricing	
IV.	Value analysis , cost control and cost reduction, and productivity, cost efficiency and effectiveness. Activity based costing Concept and uses; Flow of Costs in ABC; Emerging Costing Approaches; Traditional Costing System vs. ABC	20
Total		80

Reference Books:

1. Lal Jawahar (2017), *Advanced Management Accounting*, Text, Problems and Cases, S. Chand & Co., New Delhi.
2. Lal, Jawahar and Srivastav, Seema (2016), *Cost Accounting*, McGraw Hill Publishing Co., New Delhi.
3. Banerjee Bhabatos (2014), *Cost Accounting – Theory and Practice*, 13th Revised Edition, PHI Pvt. Ltd. New Delhi
4. Anthony Robert, N Govindarajan Vijay (2007), *Management Control Systems*, 12th Edition, McGraw Hill, New Delhi.

NOTE: Latest edition of the readings may be used.

Notional Credit Hours		
Lectures Tutorials	Practical	Experiential Learning
80hours		40 hours 1. Projects 2. Group Discussion 3. Case Studies

Paper IV: SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT

L-T-P-C – 4-0-0-4

Credit Units: 04

Subject Code: COM044M304

Scheme of Evaluation: (T)

Course Objective:

This Paper intends to build a knowledge of how to do security analysis and portfolio management and to get an overall picture of derivatives.

Course Outcomes

On successful completion of the course the students will be able to:		
SI No	Course Outcome	Blooms Taxonomy Level
CO 1	Define investment and related concepts.	BT 1
CO 2	Compare various forms of investment.	BT 2
CO 3	Develop portfolios.	BT 3
CO 4	Analyse and select optimal portfolio.	BT 4

CO 5	Evaluate the performance of portfolio.	BT 5
CO 6	Modify portfolios.	BT 6

Detailed Syllabus:

Modules	Topics and Course content	Periods
I.	Investment: concept of investment, investment objectives, security and non-security form of investment, concept of portfolio management, phases of portfolio management; risk and return, types of risk measurement of risk.	15
II.	Securities market: securities market and their functions, methods of raising capital, stock market in India, security market Indices- purpose, factors influencing construction of index, methods of constructing index. Analysis of equity investment: economic analysis, industry and company analysis, technical analysis, efficient market hypothesis.	25
III.	Portfolio Analysis: meaning, portfolio risk and return, mark with risk-return optimization, single index model, Sharpe index model, portfolio data, efficient frontier; portfolio selection- risk and investor preference, capital asset pricing model.	20
IV.	Portfolio Revision: meaning, significance and strategies; portfolio evaluation meaning, performance measurement of portfolios, Sharpe's, Treynor's and Jensens's measure of portfolio performance. Derivative: meaning and evaluation of derivatives, options, futures, portfolio management using futures and options.	20
Total		80

Reference Books:

1. Kevin. S (2015); *Security Analysis and Portfolio Management*; PHI Learning, New Delhi.
2. Singh Mahipal (2011); *Security analysis and portfolio management*; Isha Books, New Delhi
3. Desai . Mahesh. J (2015).; *Investment Management (Security and Portfolio Management)*; Biztantra, Delhi

NOTE: Latest edition of the readings may be used.

Notional Credit Hours		
Lectures Tutorials	Practical	Experiential Learning
80hours		40 hours 1. Projects 2. Group Discussion 3. Case Studies

Objectives:

The objectives of the course are to know the importance of International Marketing Information System, branding, labelling, positioning and its application in practical world and to provide an insight into the updated knowledge, skills and behavioural patterns adopted in the Indian and global marketing environment.

On successful completion of the course the students will be able to:

SI No	Course Outcome	Blooms Taxonomy Level
CO 1	Show the importance of Global business environment	BT 1
CO 2	Outline the impact of various factors affecting International marketing activities.	BT 2
CO 3	Identify the various market entry strategies	BT 3
CO 4	Classify the elements of various marketing mix	BT 4
CO 5	Assess the various risks associated with International marketing operations	BT 5
CO 6	Develop proficiency in managing International marketing channels and relationships	BT 6

Detailed Syllabus:

Modules	Topics and Course content	Periods
I.	<p>Introduction: Introduction to International Business- an overview; International marketing management process, International marketing information system. Principles of international marketing. Benefits of international marketing.</p> <p>International Marketing Environment: Influence of physical, economic, socio - cultural, political, technical and legal environments on international marketing decisions; International marketing information system.</p> <p>International Market Segmentation, Selection and Positioning; International market entry strategies – Exporting, licensing, contract manufacturing, joint venture, setting -up of wholly owned subsidiaries abroad.</p>	20
II.	<p>International Product Planning and Pricing decisions: Major Product decisions-product design, labelling, packaging, branding and product support services; Product standardization vs. adaptation; Managing product line; International trade product life cycle; New product development. International packaging. Marketing of services.</p> <p>Pricing decisions for International Markets: Factors affecting international price</p>	20

	determination; International pricing process and policies; Delivery terms and currency for export price quotations; Transfer pricing; Counter trade as a pricing tool- types and problems of counter trading. Dumping and price distortion.	
III.	International Distribution Decisions: Distribution channel- from traditional to modern channel structures, Intermediaries for international markets-their roles and functions; Alternative middlemen choices, Factors affecting choice of channels; Locating, selecting and motivating channel members; International distribution logistics- Issues and Planning. Clearing and forwarding.	20
IV.	International Promotion Strategies: Communications across countries-complexities and issues; Country-of-origin effect; Sales promotions in international markets, trade fairs and exhibitions, International public relations, International Advertising decisions, Personal selling and sales management; Developing international promotion campaign. Emerging trends in International Marketing: International Marketing through Internet; Ecological concerns and international marketing ethics.	20
Total		80

NOTE: Class discussions to be supported by relevant case studies.

Reference Books:

1. Keegan, Warran J. and Mark C. Green (2018), Global Marketing, 9th Edition, Pearson, New Delhi.
2. Cateora, Phillip R, Grahm, John L. and Prashant Salwan (2008), International Marketing, 13th Edition, Tata McGraw Hill, New Delhi.
3. Czinkota, Michael R. and Illka A. Ronkainen (2012), International Marketing, 10th Edition, Cengage Learning, Boston.
4. Rajagopal (2010), International Marketing, Vikas Publishing House, 1st Edition, New Delhi

NOTE: Latest edition of the readings may be used.

Notional Credit Hours		
Lectures Tutorials	Practical	Experiential Learning
80hours		40 hours <ol style="list-style-type: none"> 1. Projects 2. Group Discussion 3. Case Studies

Subject Code: COM044M306

L-T-P-C – 4-0-0-4

Credit Units: 04

Scheme of Evaluation: (T)

Objectives:

The objectives of the course are to know the importance of understanding industrial relations in an organization, to familiarize the students with the basic concepts of IR and to provide an insight into the regulatory measures of IR in India.

On successful completion of the course the students will be able to:

SI No	Course Outcome	Blooms Taxonomy Level
CO 1	Relate the importance of Industrial relations in Indian and Foreign Organisations	BT 1
CO 2	Illustrate the various principles and theories of Industrial relations	BT 2
CO 3	Develop the knowledge of Industrial dispute resolution mechanism	BT 3
CO 4	List out various global labour standards established by ILO	BT 4
CO 5	Explain the various labour rights, employment contracts and workplace safety	BT 5
CO 6	Develop an insight into the regulatory measures of IR in India.	BT 6

Detailed Syllabus:

Modules	Topics and Course content	Periods
I.	Introduction to Industrial Relations: Meaning of IR, objectives, forms of IR, importance of IR. Factors affecting IR, functions. Theories/Approaches to Industrial Relations – Unitary, Pluralist, Gandhian Approach, Marxist, System Theory and Human Relations theory, Actors/Players of IR – Employers, Employees and Trade Unions and Government - their roles. Evolution of Industrial Relations, Recent Trends in IR in India. Problems of IR in India. Role of ILO in IR. Concept of Labour Welfare and Workers Education.	20
II.	Trade Unionism: Meaning of Trade Union. Features and functions. Evolution of Trade Union in India. Importance of Trade Union and Problems of Trade union in India. Theories of Trade Union – Revolutionary Theory, Evolutionary Theory, Rebellion Theory, The Gandhian Approach and Theory of Industrial Jurisprudence. Types and Structures of Trade Union in India. Emerging roles of trade unions in India. Trade Union Bodies in India. The Trade Union Act, 1926 - Introduction to the Act and its major Provisions in	20

	brief	
III.	Industrial Conflicts/Disputes: Concept of Industrial Disputes, essentials, classification, impact, causes and measures. Industrial Dispute settling machineries and the process of settlement – Mediation, conciliation, arbitration and adjudication Grievances – Meaning, content, effects and measures. Discipline in IR. Wage Issues in IR. The Industrial Dispute Act, 1947 – Introduction to the Act and its major Provisions in brief The Payment of Wages Act, 1936 and The Bonus Act, 1965 in brief - Introduction to the Act and its major Provisions in brief	20
VI	Collective Bargaining and Workers Participation in Management: Collective Bargaining – Meaning, objectives, importance, process, principles and forms. Collective Bargaining in India, essentials, recent developments. Concept of Bipartite and Tripartite Bodies. Workers Participation in Management – Meaning, objectives, forms and levels. WPM in India – essentials. Social Security in India. The Factories Act, 1948 - Introduction to the Act and its major Provisions in brief	20
Total		80

Reference Books:

1. Singh B D (2008), Industrial Relations – Emerging Paradigms, Excel Books, New Delhi,
2. Sen Ratna (2005), Industrial Relations in India Shifting Paradigm; Macmillan Business Books, New Delhi
3. Sarma AM (2008), Industrial Relations – Conceptual and Legal Framework, Himalaya Publishing House, Mumbai
4. Mamoria and Gangka (2009), Dynamics of Industrial Relations, Himalaya Publishing House, Mumbai

NOTE: Latest edition of the readings may be used.

Notional Credit Hours		
Lectures Tutorials	Practical	Experiential Learning
80hours		40 hours 1. Projects 2. Group Discussion 3. Case Studies

Paper VII : INTERNATIONAL FINANCE & INSTITUTIONS Subject Code: COM044M307

L-T-P-C – 4-0-0-4

Credit Units: 04

Scheme of Evaluation: (T)

Course Objectives:

The objectives of the course are to enable the students to learn about the environment of international finance and its management and to make them understand the concept and functioning of Foreign Exchange Market.

Course Outcomes

On successful completion of the course the students will be able to:		
SI No	Course Outcome	Blooms Taxonomy Level
CO 1	Define international finance and related concepts.	BT 1
CO 2	Illustrate various forms of foreign investment.	BT 2
CO 3	Identify the factors affecting international liquidity.	BT 3
CO 4	Analyse the role of Multilateral Financial Institutions.	BT 4
CO 5	Evaluate different types of exchange rates.	BT 5
CO 6	Develop strategies to manage exchange risk.	BT 6

Detailed Syllabus:

Modules	Topics and Course content	Periods
I.	International Finance: Scope of international finance, Distinguishing features of International finance, Cross- border investment decisions- risks, Different forms of international investments, FDI-meaning merits and demerits, Types of FDI- Greenfield investment, Brownfield investment, Mergers and acquisitions, Strategic alliance Role of FDI in an economy. Provisions regarding FDI in Indian Companies, trends of FDI into India, Factors attracting FDIs in India, Factors that discourage FDIs in India Foreign investments by Indian companies, Foreign portfolio investment(FPI)- meaning, determinants of FPI, FPI in India	25
II.	International Monetary System: Need evolution-The gold standard, Decline of the gold standard, The Bretton wood system, Post- Bretton Woods System, The IMF classification of exchange rate regimes, the European monetary system. International liquidity and International reserves--Meaning, Constituents, Significance	15
III.	Foreign Exchange Market: Meaning , characteristics and functions of the foreign exchange market, the foreign exchange rates, Types of exchange rate systems- fixed and floating, soft peg, crawling peg, free float, managed float, factors affecting foreign exchange rates, Gustav's Theory, speculation,	25

	arbitrage, forward market, Indian Foreign Exchange market- Exchange dealers, RBI and Exchange market, Exchange rate system in India, Exchange risk- meaning and types of exposure, tools and techniques of foreign exchange risk management	
IV.	Multilateral Financial Institutions: The World Bank, IDA, IFC, IMF, ADB, BRICS Banks- Objectives and role, India and Multilateral Financial Institutions.	15
Total		80

Reference Books:

1. Siddaiah, Thummuluri ; *International Financial Management*, Pearson India, New Delhi
2. Apte P.G ; *International Financial Management*, Tata McGraw. New Delhi.
3. Srinivasan S P and Janakiram B; *International Financial Management*; Biztantra Publishing House, New Delhi.

NOTE: Latest edition of the readings may be used.

Notional Credit Hours		
Lectures Tutorials	Practical	Experiential Learning
80 hours		40 hours 1. Projects 2. Group Discussion 3. Case Studies

Paper VIII: BUSINESS STATISTICS Subject Code: COM044M308
L-T-P-C – 4-0-0-4 Credit Units: 04 Scheme of Evaluation: (T)

Course Objectives:

The objectives of the course are to familiarize the students with the basic statistical methods used in business and to enhance the capabilities of the students to solve business problems with quantitative orientation in the work field.

On successful completion of the course the students will be able to:

SI No	Course Outcome	Blooms Taxonomy Level
CO 1	Identify different types of data and their appropriate statistical measures.	BT 1

CO 2	Explain the relevance of statistical techniques in analyzing business data.	BT 2
CO 3	Apply sampling techniques and hypothesis testing in real-world business scenarios.	BT 3
CO 4	Analyze trends and patterns in business data using statistical tools.	BT 4
CO 5	Design experiments and surveys to gather business-related data	BT 5
CO 6	Assess the effectiveness of statistical analyses in supporting business decision-making.	BT 6

Detailed Syllabus:

Modules	Topics and Course content	Periods
I.	Probability and Probability Distributions: Various approaches to probability, dependent and independent events, conditional probability, Bayes' rule, importance of probability theory in decision making; mathematical expectation & variance of a random variable, laws of expectation; concept of probability distribution, normal probability distribution.	20
II.	Sampling Distribution, Theory of Estimation and Testing of Hypothesis: Sampling distribution of a statistic and its standard error, statement of Central Limit Theorem, estimation of the mean and the variance of the sampling distribution of the sample means; Type I and Type II errors, one tailed and two tailed tests, tests based on standard normal test, 't' test, chi-square (χ^2) test and F-test.	20
III.	Partial and Multiple Correlation and Regression, Association of Attributes: Concept of partial and multiple correlation and regression, various formulate and problems; Concept, order of a class, class frequency, consistency of data, kinds of association of attributes, methods of measuring association between two attributes, partial association	20
IV.	Statistical Quality Control (SQC) Decision Theory: Meaning of SQC, process control; control charts: X, R, P and C charts, product control; single and double sampling inspection plans, concepts of OC curve, AQL, LTPD, AOQ and AOQL. Steps in decision making environments, decision making under conditions of uncertainty, decision making under conditions of risk, decision trees, advantages and limitations of decision trees.	20
Total		80

Reference Books:

1. Spiegel M.D. (2011); *Theory and Problems of Statistics*; 3rd Edition, Mc Graw Hill Publishing Co. New Delhi.
2. Hazarika, P. (2012); *Essential Statistics for Economics and Commerce*; 2nd Edition, Akansha Publishing House, New Delhi.
3. Gupta, S.C. and Kapoor, V.K. (2017); *Fundamentals of Mathematical Statistics*, 10th Edition, Sultan Chand & Sons., Delhi.

NOTE: Latest edition of the readings may be used.

Notional Credit Hours		
Lectures Tutorials	Practical	Experiential Learning

80 hours		40 hours 1. Projects 2. Group Discussion 3. Practical
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Paper IX : Minor Project L-T-P-C – 0-0-8-8	Subject Code: COM044D329 Credit Units: 08	Scheme of Evaluation: (P)
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Course Objectives:

The objectives of the course are to make the students familiar with the process and technicalities of preparing dissertations, to make students do researches in their fields of interests and to make the students gain practical knowledge about preparing thesis by using different methodologies for doing research work.

Assessment Criteria for Disseratation :

Sl. No	Criteria	Marks
1.	Thesis	60 Marks
2.	Viva-Voce	40 Marks
	Total	100 Marks

Course Outcome :

The Students will be able to do researches in their desired fields and acquaint themselves with the real life situations.

SYLLABUS (4th SEMESTER)

Paper I: STRATEGIC MANAGEMENT

Subject Code: COM044M401

L-T-P-C – 4-0-0-4

Credit Units: 04

Scheme of Evaluation: (T)

Objectives:

The objectives of the course are to know the importance of business environment, strategy in Indian and in global market, to familiarize the students with the procedure of implementing strategy and to provide an insight into the updated knowledge, skills and patterns like BCG matrix, Corporate level strategies adopted in the Indian and global marketing environment.

On successful completion of the course the students will be able to:

SI No	Course Outcome	Blooms Taxonomy Level
CO 1	Define the importance of strategic management and business environment.	BT 1
CO 2	Explain the process formulating and implementing strategic plans to achieve organizational goals.	BT 2
CO 3	Apply various strategic management tools and techniques for strategy formulation.	BT 3
CO 4	Analyze the process of strategic decision making.	BT 4
CO 5	Evaluate the concept of corporate governance and its roles.	BT 5
CO 6	Elaborate the various risks associated with strategic decisions.	BT 6

Detailed Syllabus:

Modules	Topics and Course content	Periods
I.	Strategic Management Introduction: Strategic Management concept and Definition, types of strategy, Levels of strategy, Approaches to strategy making, Role of strategists, Strategic Management process, Benefits and Limitations, Strategic Decision Making, Principles of Good strategy, Relevance of Strategic Management in India Business Environment: Internal and External environment SWOT Analysis and strategy formulation, TOWS Matrix, Techniques of Environmental Analysis	20
II.	Strategy Implementation: Steps in strategy implementation, formulation of Strategic Business Unit, Strategy Structure- relationship, organisational restructuring and transformation Strategy Evaluation and control- Strategic control, premise control, implementation control, operational control- types and features	13

III.	Portfolio strategy: Business portfolio analysis, BCG Matrix, GE Multifactor Portfolio, Factors influencing portfolio strategy, Competitor analysis- overall cost leadership, differentiation, Core and Distinctive Competencies. Corporate Level Generic Strategies: stability strategy, growth strategy, combination strategy, retrenchment strategy, defensive strategy Business Growth- Risk of growth, indicators of Growth, intensive growth strategies, integrative growth strategies, External growth strategies	12
IV.	Turnaround Management and restructuring: Danger Signals, Turnaround Management, Forms of corporate restructuring- Joint venture, sell offs, management buy outs, spinoffs, divestiture, Corporate control, financial restructuring, business process reengineering Functional strategies- Operations management strategies, marketing management strategies, HRM strategies, financial management strategies Globalisation: Meaning, stages, conditions, factors favouring, globalisation strategies, Global Context of Corporate Governance.	13
Total		50

Reference Books:

1. Cherunillam Francis (2009), *Strategic Management*, Reprint Edition, Himalaya Publishing House, New Delhi
2. Hill W. L. Charles and Jones R. Gareth (2012), *An Integrated approach to Strategic Management*, 9th Edition, Cenage Learning, New Delhi
3. Rao VSP, V Hari Krishna (2010), *Strategic Management*, Reprint edition, Excel Books, New Delhi
4. Srinivasan R.(2008), *Strategic Management*, 3rd Edition, Prentice Hall of India

NOTE: Latest edition of the readings may be used.

Notional Credit Hours		
Lectures Tutorials	Practical	Experiential Learning
80hours		40 hours 1. Projects 2. Group Discussion 3. Case Studies

Paper II: CONTEMPORARY ACCOUNTING SYSTEM	Subject
Code: COM044M402	
L-T-P-C – 4-0-0-4	Scheme of Evaluation: (T)
Credit Units: 04	

Objective:

The objective of the course is to get a better grasp on the new and emerging issues in the world of accounting.

On successful completion of the course the students will be able to:

SI No	Course Outcome	Blooms Taxonomy Level
CO 1	Define the emerging concepts in accounting.	BT 1
CO 2	Understand & explain the contemporary accounting issues.	BT 2
CO 3	Apply emerging accounting methods in recording and maintaining diverse business transactions.	BT 3
CO 4	Analyze the effect of contemporary accounting practices.	BT 4
CO 5	Evaluate the benefits and limitations of implementing emerging accounting practices.	BT 5
CO 6	Develop framework for integrating traditional accounting practices with emerging accounting practices.	BT 6

Detailed Syllabus:

Modules	Topics and Course content	Periods
I.	Human Resources Accounting: Meaning; Definition, importance, objectives, limitations, Approaches – monetary and non-monetary, emerging issues, HRA in India.	15
II.	Environmental Accounting and Audit: Meaning, Scope, Forms, environmental costs, environmental reporting, environmental audit – meaning, history, reasons, benefits, role of environmental audit within an environmental management system, financial audit v/s Environmental audit	25
III.	International Accounting: Globalization of concept of accounting, consolidation of financial statements, accounting if foreign currency translation, accounting for inflationary trends, analyzing foreign financial statements, transfer pricing	20
IV.	Life Cycle Costing: Meaning and Benefits; Product Life Cycle and Pricing Decisions; Life Cycle Budgeting. Inflation Accounting: Meaning, Importance/objectives, Methods, Numerical – Preparation of Financial Statements considering price level changes.	20
Total		80

Reference Books:

1. Pramanik, Kumar, Alok(2008) *Corporate Environmental Accounting and Reporting*, Kanishka Publishers, Distributors, New Delhi.
2. Mahapatra, Das. A.K, *International Accounting*, 2nd Edition, PHI, New Delhi.
3. Don R – Hansen and Maryanne M. Mowen (2013), *Cost Management, Accounting and Control*, Cengage Learning (India) Ltd.
4. Ronald W. Hilton, Michael W. Maher and Frank A. Selto (2003), *Cost Management: Strategies for Business Decisions*, McGraw Hill, Irwin.
5. John K. Shank and Vijay Govindarajan (1993), *Strategic Cost Management*, The Free Press, New York.
6. Edward J. Blocher, Kung H. Chen, Gary Cokins and Thomas W. Lin (2006), *Cost Management: A Strategic Emphasis*, McGraw Hill Education (India) Ltd.
7. Lal Jawahar (2016), *Advanced Management Accounting*, Text, Problems and Cases, S. Chand & Co., New Delhi.

NOTE: Latest edition of the readings may be used.

Notional Credit Hours		
Lectures Tutorials	Practical	Experiential Learning
80 hours		40 hours 1. Projects 2. Group Discussion 3. Practical

**Paper III: WORKING CAPITAL MANAGEMENT
COM044M403**

Subject Code:

L-T-P-C – 4-0-0-4

Credit Units: 04

Scheme of Evaluation: (T)

Objectives:

The objectives of the course are to get a thorough understanding about working capital and its managerial importance and to be able to understand various credit policies and other techniques for managing the inventory receivables and cash.

On successful completion of the course the students will be able to:

SI No	Course Outcome	Blooms Taxonomy Level
CO 1	Remember key financial metrics related to working capital management.	BT 1
CO 2	Explain the concept of working capital and its significance in the financial management of a company.	BT 2
CO 3	Apply working capital management techniques to analyze the liquidity position of a company and assess its ability to meet short-term obligations.	BT 3
CO 4	Analyze working capital financing options and their implications for the cost and risk of capital.	BT 4
CO 5	Critique the financial health of a company based on its working capital position and management practices.	BT 5
CO 6	Design a comprehensive working capital management plan tailored to the specific needs and characteristics of a company.	BT 6

Detailed Syllabus:

Modules	Topics and Course content	Periods
I.	Working Capital Management Concepts of Working Capital, Working Capital Management – meaning and importance, Components of Current Assets, Permanent and Variable Working Capital, Determinants of Working Capital, Estimating Working Capital Needs - methods, Currents Assets Financing Policy, Operating and Cash Conversion Cycle. Working capital finance, Trade Credit and other current liabilities, Working Capital Advance by Commercial Banks, Regulation of Bank Finance.	12
II.	Cash Management Meaning, Motives for Holding Cash, Factors Determining Cash Needs, functions of Cash management, Managing Cash Collections and Disbursements, Optimal Cash Balance, Investment of Surplus Cash, problems of cash management, tools for planning and control of cash.	13
III.	Receivables Management Meaning, Objectives, Factors determining size of investment in receivables, Function of Receivables management, Optimum Credit Policy,	12
IV.	Inventory Management Meaning, Objectives, Need to hold inventory, Dangers of over and under investment, Inventory Control – Meaning and objectives, Inventory Management Techniques, Valuation of inventory, Inventory Control Systems.	13
Total		50

Reference Books:

1. Bhalla V. K. (2008), *Working Capital Management: Text and Cases*, New Delhi: Anmol Publisher.
2. Khan M .Y. and Jain P. K. (2009), *Financial Management - Text, Problems and Cases*, New Delhi: Tata McGraw Hill.
3. Bhattacharya Hrishikesh (2009), *Working Capital Management: Strategies and Techniques*, New Delhi: Prentice Hall of India Private Ltd.
4. Pandey I. M. (2010), *Financial Management*, Noida: Vikas Publishing House Private Ltd.
5. Chandra Prasanna (2007), *Fundamentals of Financial Management*, New Delhi: Tata McGraw Hill.

NOTE: Latest edition of the readings may be used.

Notional Credit Hours		
Lectures Tutorials	Practical	Experiential Learning
80 hours		40 hours 1. Projects 2. Group Discussion 3. Practical

Paper IV: RETAIL MANAGEMENT**Subject Code: COM044M404****L-T-P-C – 4-0-0-4****Credit Units: 04****Scheme of Evaluation: (T)**

Objectives: The objectives of the course are to provide an understanding on the various aspects of Retailing, to provides the insight on the practices of Retailing in India and to provide knowledge on the various approaches and types of retailing.

On successful completion of the course the students will be able to:

SI No	Course Outcome	Blooms Taxonomy Level
CO 1	Define the concept of retailing and factors affecting high retail growth in India	BT 1
CO 2	Explain the retail structure and ownership pattern in India	BT 2
CO 3	Identify the factors influencing retail consumer behaviour.	BT 3
CO 4	Examine the tenant mix plan and policies for managing tenant mix.	BT 4
CO 5	Explain the types of retailing.	BT 5
CO 6	Discuss the factors and steps involved in choosing a retail location	BT 6

Detailed Syllabus:

Modules	Topic and Course content	Hours
I	Introduction to Retailing: Concept of retailing, Functions of retailing, Features of retailing, Retail formats and types, retailing channels, , importance of retailing, changing trends in retailing. Retailing Industry in India, Traditional scene of retailing India, Factors affecting high retail growth in India. Theories of Retailing, Globalization of retailing. Retail structure and ownership pattern in India- Introduction to Franchising.	20
II	Retail Management: Concept of Retail Management Retail Consumer behaviour, changing dynamics of retail shoppers, factors influencing Retail consumer, Customer decision making process, types of decision making, customer retention approaches in retail management, Retail strategy and retail value chain. Retail Location Selection – Importance of Retail locations, types of retail locations, factors affecting the location decision, steps involved in choosing a retail location, measurement of success of location.	20
III	Types of Retail Stores: Store Retailing-Departmental store, supermarkets, convenience stores, discount stores, catalogue stores, factors influencing retail store location. Malls – History of Malls in India, Types of Malls, dynamics among stakeholders of a Mall, Mall Management Terminology Non-store Retailing – Direct Marketing, Automatic Vending, Mail Order Business, Tele shopping, Mobile Retailing, e-tailing- concept, significance and limitations Decision making in retail trade.	20
IV	Trends in Retailing: Concept of Tenant Mix – Meaning and concept, tenant mix plan, managing retail tenant mix, policies for managing tenant mix. Concept of Market logistics – Meaning, objectives and decision making for logistics management. Concept of Green retailing, airport retailing	20

	Upcoming retailing trends ; Challenges faced by Retailers	
	Total	80

Reference Books:

1. Kotler Philip & Kevin Keller (2016); *Marketing Management*, 3rd Edition, 2016, Pearson Education Ltd., New Delhi.
2. Pathak R K, (2009) *Customer Relation and Retail Trade Management*, 2009, Ashok Book Stall, New Delhi.
3. Berman, Evans & Chatterjee (2017), *Retail Management – A Strategic Approach*, 13th edition, 2017, Pearson Education; New Delhi.
4. Halpeth Bhooma, Dr. Veena Prasad (2017), *Retail Management*, first edition, 2017, Himalaya Publishing House, Mumbai.

NOTE: Latest edition of the readings may be used.

Notional Credit Hours		
Lectures Tutorials	Practical	Experiential Learning
80 hours		40 hours 1. Projects 2. Group Discussion 3. Practical

Paper V: COMPENSATION MANAGEMENT
COM044M405

Subject Code:

L-T-P-C – 4-0-0-4

Credit Units: 04

Scheme of Evaluation: (T)

Objectives:

The objectives of the course are to provide an understanding on the various aspects of Compensation, to make students aware of the concept of Managing Compensation in organization and to provide an insight on compensation administration.

On successful completion of the course the students will be able to:		
SI No	Course Outcome	Blooms Taxonomy Level
CO 1	Define the compensation trends and reward system in India.	BT 1
CO 2	Outline the legal provisions governing compensation in India.	BT 2
CO 3	Identify the techniques and components of Job Design	BT 3
CO 4	Examine non monetary employee benefits, statutory employee benefits and fringe benefits	BT 4
CO 5	Explain the Performance Management System and various dimensions of performance.	BT 5

CO 6	Discuss the international compensation design.	BT 6
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Detailed Syllabus:

Modules	Topics and Course content	Hours
I.	Introduction to Compensation Management: Compensation – Meaning, objectives and principles. Concept of Wages – Meaning, theories of wage determination, types and wage policy. Compensation Management – Meaning, objectives, principles, importance, factors, compensation strategies, types of executive compensation, wage policies in India, compensation trends and reward system in India, process of compensation management, ways to improve compensation management. Ethical issues in compensation. Brief introduction to the legal provisions governing compensation in India (with their latest Amendments) – The Employee’s Compensation Act,1923; The Payment of Wages Act,1936; The Minimum Wages Act,1948; The Payment of Bonus Act,1965; The Equal Remuneration Act,1976.	25
II.	Job Analysis and Job Evaluation: Concept of Job Evaluation – Meaning, objectives, principles, techniques, process, pitfalls of job evaluation and factors. Job Analysis – Concept of job analysis, methods, merits and components of job analysis .Job Design –Meaning, techniques and components. Concept of job assessment.	20
III.	Performance Related Compensation: Performance Management – Meaning, sources, process, methods and factors. Compensation Management and Performance Management System, selection of performance objectives, selection of performance indicators, developing performance standards, effective Performance Management System, Performance Management System and Organizational Strategy, Various dimensions of performance. Compensation design through skill-based programmes.	15
IV.	Employee Benefits and International Compensation Management: Team Based Compensation Executive Compensation –Meaning, components, factors and principles. Employee Benefits – Meaning, non-monetary benefits, types, statutory employee benefits in India, concept of incentives, fringe benefits and perquisites. International Compensation – Meaning, components, factors, international compensation design.	20
Total		80

Reference Books:

1. Bhattacharyya Kumar Dipak (2011); *Compensation Management*; Oxford University Press, New Delhi
2. Sengupta Nilanjan& Bhattacharya Mousumi (2009); *Compensation Management*, Excel Books, New Delhi,
3. Deb Tapomoy (2011); *Compensation Management – Text and Cases*, Excel Books, New Delhi.
4. Singh B D (2010), *Compensation and Reward Management*, Excel Books; New Delhi

NOTE: Latest edition of the readings may be used

Notional Credit Hours		
Lectures Tutorials	Practical	Experiential Learning
80 hours		40 hours 1. Projects 2. Group Discussion 3. Practical

Paper VI: SUSTAINABLE DEVELOPMENT

L-T-P-C – 4-0-0-4

Credit Units: 04

Subject Code: COM044M406

Scheme of Evaluation: (T)

The objectives of the course are to familiarize the students with the conceptual framework of sustainable development, to acquaint the students with the emergence of Sustainable Development Goals (SDGs) and its relevance and to acquaint the students with relevance of responsible investment and familiarize them with the Global Reporting Initiatives (GRI).

On successful completion of the course the students will be able to:

SI No	Course Outcome	Blooms Taxonomy Level
CO 1	Define the principles and frameworks of sustainable development.	BT 1
CO 2	Explain the various dimensions of sustainable development goals.	BT 2
CO 3	Identify the role of businesses, government and local communities in promoting sustainable development.	BT 3
CO 4	Analyze the impact of responsible production on sustainable business practices.	BT 4
CO 5	Evaluate the strategies for promoting mindful consumption and its role in fostering sustainability.	BT 5
CO 6	Elaborate the principles of responsible investment and its role in sustainable development.	BT 6

Detailed Syllabus:

Modules	Topics and Course content	Periods
I.	Introduction Sustainable Development: Meaning, Principles, History of Sustainable Development. Components of sustainability, Goal Based Development, Feasibility of Sustainable Development; Sustainable Development and International Contribution: International Summits, Conventions, Agreements. Triple Bottom Line approach. Environmental, social and governance (ESG) factors. Role of ICT in Sustainable Development. Community Engagement. Policy framework on Sustainable Development in India.	20

II.	Sustainable Development Goals (SDGs)-I Sustainable Development Goals (SDGs): Meaning, Background, Transition from Millennium Development Goals (MDGs) to SDGs. Role of UNDP; SDG Integration. SDGs (1-6): No Poverty, Zero Hunger, Good Health and Well-Being, Quality Education, Gender Equality, Clean Water and Sanitation. SDGs (1-6) in India: Key indicators of performance. Sustainable Development Goals (SDGs)-II SDGs (7-17): Affordable and Clean Energy, Decent Work and Economic Growth, Industry, Innovation and Infrastructure, Reduced Inequalities, Sustainable Cities and Communities, Climate Action, Life Below Water, Life on Land. Peace, Justice and Strong Institutions, Partnerships for the Goals. SDGs (7-17) in India: Key indicators of performance.	20
III.	Responsible Production and Mindful Consumption Responsible Production and mindful consumption: concept, rationale, implications, challenges and opportunities. Global initiatives on Sustainable Development by Industry: World Business Council for Business Development.	20
IV.	Responsible Investment Responsible Investment: concept, rationale, implications, challenges, and opportunities. Socially Responsible Investment: Green Bonds, Carbon Credits. Socially Responsible Mutual Funds. Global Reporting Initiatives.	20
Total		80

Suggested Readings:

Edwards, A. R., & Orr, D. W. (2005). *The Sustainability Revolution: Portrait of a Paradigm Shift*. British Columbia: New Society Publishers.

Reid, D. (1995). *Sustainable Development: An Introductory Guide*. London: Earthscan Publications Ltd.

Rogers, P. P., Jalal, K. F., & Boyd, J. A. (2012). *An Introduction to Sustainable Development*. Abingdon: Routledge.

Stokke, O. (2018). *Sustainable Development*. Abingdon: Routledge.

NOTE: Latest edition of the readings may be used.

Notional Credit Hours		
Lectures Tutorials	Practical	Experiential Learning
80hours		40 hours 1. Projects 2. Group Discussion 3. Case Studies

Objectives:

The objectives of the course are to know the importance of various institutions regulating international trade, to familiarize the students with the basic concepts of marketing, its strategies and models in relation to international business and to provide an insight into the concepts of globalisation, corporate governance and ethics in the Indian and global business environment.

On successful completion of the course the students will be able to:

SI No	Course Outcome	Blooms Taxonomy Level
CO 1	Define the theories and concepts of International trade.	BT 1
CO 2	Explain the role of international organizations such as WTO and ILO.	BT 2
CO 3	Develop strategies for entering new international markets.	BT 3
CO 4	Examining the global manufacturing and supply chain management	BT 4
CO 5	Evaluating the payment mechanism of finance and international trade.	BT 5
CO 6	Elaborate the concept, challenges and advantages of Global Sourcing	BT 6

Detailed Syllabus:

Modules	Topics and Course content	Periods
I.	Introduction to International Business: Concept of International business, Elements of International Business, Globalisation, Reasons of nations trading internationally, Theories of International trade Product life cycle theory and Porter's diamond model; International business environment concept and types and role	20
II.	Global trade theories and institutions: International trade and Factor Mobility Theory, Governmental influence on trade, Cross national cooperation and Agreements, World trade organization(WTO), International Labour Organisation(ILO), EXIM Policy Framework	20
III.	Global Strategy, structure and Implementation: Globalisation and society, strategy of International business, country evaluation and selection, export and import, direct investment and collaborative strategies, the organisation of IB, Managing International Operations: Marketing globally, global manufacturing and supply chain management	20
IV.	Ethics in International business: Concept, business ethics factors, corporate governance, code of conduct for MNCs International Human Resource Management: Concept, Scope, need Finance and International Trade: Introduction, understanding payment	20

	mechanism, documentation in International trade, Export promotion schemes, Export and Import Finance Global sourcing: Concept, reasons, advantages, challenges	
Total		80

Reference Books:

1. John D. Daniels, Lee Radelbaugh, Daniel Sullivan, Prashant Salwan (2016), *International Business*, 15th Edition, Pearson Education, New Delhi.
2. Mike W. Peng (2008), *International Business*, India Edition, Cengage Learning, New Delhi.
3. Bhalla V.K., Ramu S. Shiva (2009), *International Business*, 12th Revised Edition, Anmol Publication Private Ltd., New Delhi
4. Charles WL Hill, Arun K Jai (2008), *International Business*, 6th Edition Tata Mc Graw Hill, New Delhi
5. Vyuptakesh Sharan (2010), *International Business*, 3rd Edition, Pearson Education, New Delhi.

NOTE: Latest edition of the readings may be used

Notional Credit Hours		
Lectures Tutorials	Practical	Experiential Learning
80hours		40 hours 1. Projects 2. Group Discussion 3. Case Studies

Paper VIII: ENTREPRENEURSHIP DEVELOPMENT AND VENTURE CREATION

Subject Code: COM044M408

L-T-P-C – 4-0-0-4

Credit Units: 04

Scheme of Evaluation: (T)

Objectives:

The objectives of the course are to familiarize the students with different conceptual and applied aspects of entrepreneurship development, to acquaint the students with the procedure of generating ideas for venture and to reinforce necessary skills for the creation of same and to provide an understanding of the institutions, provisions and policies facilitating entrepreneurship promotion and venture creations in the region.

On successful completion of the course the students will be able to:

SI No	Course Outcome	Blooms Taxonomy Level
CO 1	Define the theories of entrepreneurship.	BT 1
CO 2	Outline the role of EDP in promoting entrepreneurship in India and North East	BT 2

CO 3	Identify the role of entrepreneurs in export promotion	BT 3
CO 4	Examine the role of government in the promotion of entrepreneurial venture	BT 4
CO 5	Determine the guidelines for venture capital financing.	BT 5
CO 6	Discuss the concept and types of incubation which includes public and private incubators.	BT 6

Detailed Syllabus:

Modules	Topics and Course content	Periods
I.	Introduction to Entrepreneurship Concept of Entrepreneur, social entrepreneurs, netpreneurship, intrapreneurship, technopreneurship, ecopreneurship; Function and qualities of entrepreneurs; Theories of entrepreneurship (include); Entrepreneurial ethics Entrepreneurship and innovation, industrial parks: concept and importance; Role of entrepreneurs in export promotion, role of entrepreneurs in import substitution, Entrepreneurial Development Program (EDP): concept and importance, role of EDP in promoting entrepreneurship in India and North East; entrepreneurship and regional socio economic development; Success stories of Indian entrepreneurs.	20
II.	Entrepreneurship Ecosystem Finance -Requirement, availability and access to finance; Marketing-assistance, Technological Assistance, Industrial accommodation. Role of government in the promotion of entrepreneurial venture. Start Up India, Stand Up India, Make in India and recent developments. Role of IIE, EDII, DIC, SIDBI, NEDFI in promoting entrepreneurial ecosystem. Small Scale enterprise concept and definition. Role of SSI in India and North East India. MSMED Act and salient provisions.	20
III.	Venture creation and project planning Venture: concept, features, types; lifestyle venture forms, modest venture forms, promising venture forms, high growth venture forms, revolutionary venture forms; New venture support system and policies; Venture capital: meaning, features, sources and types; exit routes for venture capital; guidelines for venture capital financing; Angel investors; concept and role. Business plan: Meaning and contents of business plan; designing business processes, location, layout, operation, planning and control; preparation of project report. Feasibility analysis; technical, economic, financial and marketing feasibility	20
IV.	Opportunity sensing, Idea generation and incubation Sensing and locating opportunities; Market gaps, sources of market gaps; Opportunity creation by environmental changes: social and cultural, demographic, economic, technological, ecological, political and regulatory; Techniques for idea generation: brain storming, reverse brain storming, brain	20

	writing, attribute listing; opportunity evaluation and screening: Incubation: concept and types of incubation; public and private incubators; history and growth of business incubators in India; Technology Business Incubators (TBI) in India; Asian Association of Business Incubation; Current scenario of business incubation in NE India.	
Total		80

Reference Books:

1. B. Yerram Raju and Ram R Pujari (2009), *The small entrepreneur starting and growing*, 1st Edition, Excel Books, New Delhi
2. Sahay A. & Sharma V (2010), *Entrepreneurship & new venture creation*, 1st Reprint Edition, Excel Books, New Delhi
3. Desai Vasant (2008), *Project Management and Entrepreneurship*, Himalaya Publishing House, New Delhi
4. Desai Vasant (2010), *The Dynamics of Entrepreneurial Development and Management*, 6th Edition, Himalaya Publishing House, New Delhi
5. Hisrich, R., Peters, M., & Shepherd, D. (2017). *Entrepreneurship*. New York: McGraw Hill Education.

NOTE: Latest edition of the readings may be used.

Notional Credit Hours		
Lectures Tutorials	Practical	Experiential Learning
80hours		40 hours 4. Projects 5. Group Discussion 6. Case Studies

Paper IX : Major Project Subject Code: COM044M 429

L-T-P-C – 0-0-12-12

Credit Units: 12

Scheme of Evaluation: (P)

Course Objectives:

The objectives of the course are to make the students familiar with the process and technicalities of preparing dissertations, to make students do researches in their fields of interests and to make the students gain practical knowledge about preparing thesis by using different methodologies for doing research work.

Prerequisites: Topic for dissertation to be preferably selected based on the fields of specialization in 3rd and 4th Semester in M.com

Assessment Criteria for Disseratation :

Sl. No	Criteria	Marks
1.	Thesis	60 Marks
2.	Viva-Voce	40 Marks
	Total	100 Marks

Course Outcome:

The Students will be able to do researches in their desired fields and acquaint themselves with the real life situations.