

**SCHEME OF EXAMINATION AND SYLLABI OF
2 YEARS POST GRADUATE PROGRAMME IN COMMERCE**

**MASTER OF COMMERCE (M.COM)
As per National Education Policy 2020**

w. e. f. ACADEMIC SESSION 2024-25



DEPARTMENT OF COMMERCE

INDIRA GANDHI UNIVERSITY MEERPUR REWARI (HR.)-123401

(A State University Established under Haryana Act No. 29 of 2013 Recognized u/s 12 (b) & 2(f) of UGC Act, 1956)

Indira Gandhi University, Meerpur Rewari

Vision and Mission

VISION

The vision of Indira Gandhi University is to be a globally renowned university, recognized for excellence in teaching, innovative research, and welfare of the society, by imbibing the spirit of “*Vasudhaiv kutumbkam*”.

MISSION

1. To introduce and implement innovation in teaching and learning process matching up the global standards to strengthen academic delivery through curriculum design, teaching pedagogy and usage of ICT.
2. To develop a mechanism that attracts talented, qualified and experienced faculty from across the globe for pursuing their academic and research careers at the University.
3. To offer academic programs at UG, PG, Doctoral, Post-Doctoral levels which are learner-centric, industry focused, and adhere to outcome based international models.
4. To create an ambiance that is conducive for undertaking sponsored research, innovation and consultancy services to a wide spectrum of societal and industrial requirements while encouraging interdisciplinary approach of learning, team work, and research.
5. To establish state of art centres of excellence in frontier areas of research and design innovation through industry collaboration to innovate and incubate the products and services.
6. To establish smart campus and promote e-governance activities in the university for the digitally empowered society and knowledge economy.
7. To provide a hygienic, modern, environment friendly and vivacious campus attuned to the urgent needs of Green Technology.
8. To consider and implement norms, metrics, standards, procedures and benchmarks for assessing and improving the quality in every aspect of University system and achieve quality certifications by National and International bodies.
9. To make society self-reliant by organizing various programmes including literacy, gender sensitization, health awareness, and dissemination of information about livelihood generation.

Vision and Mission of the Department of Commerce

VISION

The vision of the department of commerce is to train students to be highly effective entrepreneurs, researchers, and professional contributors in area of Business and Commerce.

MISSION

- Education: To offer a comprehensive and high-quality education in commerce-related fields, providing students with a strong academic foundation and practical skills necessary for successful careers in business and economics.
- Research: To engage in innovative and impactful research in commerce, economics, finance, and related areas, contributing to the advancement of knowledge and addressing real-world challenges.
- Ethical Leadership: To instill ethical values and principles in students, fostering responsible and sustainable business practices, corporate social responsibility, and ethical leadership.
- Industry Engagement: To cultivate strong ties with the business community, industry leaders, and alumni, facilitating internships, experiential learning, and networking opportunities for students.
- Global Perspective: To promote a global mindset among students, encouraging international exchange programs and collaborations with universities and organizations worldwide.
- Community Outreach: To actively engage with the local community, supporting economic development initiatives, and utilizing commerce expertise to address societal needs.
- Technology Integration: To embrace technology and data-driven approaches in commerce education and research, preparing students for the digital economy and emerging technological trends.
- Inclusivity and Diversity: To foster an inclusive and diverse learning environment, welcoming students and faculty from various backgrounds and perspectives.
- Continuous Improvement: To continuously evaluate and enhance the department's programs and offerings, adapting to the evolving needs of students and the business community.
- Alumni Network: To build a strong and supportive alumni network, providing opportunities for mentorship, career guidance, and lifelong connections among graduates.

CBCS and LOCF- an integrated Approach of Curricular Reforms

Considering the curricular reforms as instrumental for desired learning outcomes, the academic departments of Indira Gandhi University Meerpur, Rewari, Haryana made a rigorous attempt to revise the curriculum of postgraduate programmes in alignment with UGC Quality Mandate for Higher Education Institutions-2021.

The revised curricula of various programmes could be devised with concerted efforts of the faculty and Heads of the Departments. The draft prepared by each department was discussed in series of discussion sessions conducted at Department, and the University level. The leadership of the University has been a driving force behind the entire exercise of developing the uniform template and structure for the revised curriculum. The Vice Chancellor of the University conducted series of meetings with Heads and Deans to deliberate upon the vital parameters of the revised curriculum to formulate a uniform template featuring Background, Programme Educational Objectives, Course Outcomes, Programme Specific Outcomes,, Structure of Masters Course, Semester-wise Courses and Credit Distribution, Teaching-Learning Process, Assessment and Evaluation, Keywords, References and Appendices. The experts of various Boards of Studies contributed to a large extent in giving the final shape to the revised curriculum of each programme.

To ensure the implementation of curricular reforms envisioned in CBCS-LOCF, the University has decided to implement various provisions in a phased manner.

About Post Graduate Programme in Commerce

The two year Post Graduate Programme in Commerce (Master of Commerce –M.Com) is a postgraduate academic degree that focuses on advanced studies in commerce, business management, finance, economics, and related fields. This programme builds upon the foundational knowledge acquired during the undergraduate studies in commerce or a related discipline.

According to the NEP-2020 the universities have flexibility to have different designs of master's programme. Accordingly the department of commerce offers the following Post graduate programmes in Commerce:

- **2-years post graduate programme (Master degree in Commerce) :** After successful completion of 3-years UG programme, a student can enter in 02 years post graduate programme. This programme is of two years' duration, divided into four semesters. After successful completion of this programme by earning 108 credits he/she will be awarded with **MASTER DEGREE IN COMMERCE i.e. M.Com.** Further In second year of the course (Third and Fourth Semester) the student will have choice to choose one of the following:
 - ❖ He/She can choose to continue with only course work in third and fourth semester. Three types of specialization will be offered by the department of commerce for such student i.e. **(i) Accounting and Finance (ii) Marketing Management and (iii) Human Resource Management.**
 - ❖ Alternatively he/she can do course work in any of the above mentioned specializations only in third semester, and **Course work with research in fourth semester.**

EXIT POINT: A student entering 02 year PG programme shall have one exit point. After successful completion of first two semesters with internship by earning **56 credits**, if student takes exit, then a **POST GRADUATE DIPLOMA IN COMMERCE** will be awarded to that student.

- **1- year Post Graduate Programme :** Students can enter 1-year PG Programme after a 4-years UG programme (Bachelor degree with Honours/ Honours with research) or 01 year PG Diploma in Commerce. Like 3rd and 4th semester of 02 years PG Programme, here also (01 year PG) the student will have choice to choose one of the following:

- ❖ He/She can choose to do only course work in First and Second semester. Three types of specialization will be offered by the department of commerce for such student i.e. **(i) Accounting and Finance (ii) Marketing Management and (iii) Human Resource Management.**
- ❖ Alternatively he/she can do course work in any of the above mentioned specializations only in First semester, and **Course work with research in Second semester.**

A student will be awarded with **MASTER DEGREE IN COMMERCE** after successful completion of 1 year PG Programme by earning 52 credits in the case of lateral entry to 2nd year after 4 year UG Programme with Honours or Honours with research or one year PG Diploma in Commerce.

- **5-Year Integrated Programme (UG+PG) :** This is integrated Programme in which a student who has successfully completed 10+2 examination will be eligible to enter in. It is a combination of 3 years UG programme and 2 Year PG Programme. At the PG level, the curricular component of 5 year integrated programme will be similar to that of 2-year PG mentioned above.

After completion of 5 year integrated PG programme by earning 236 credits, a student will be awarded MASTER DEGREE IN COMMERCE.

Nature of PG Program in Commerce: The M.Com program is designed to provide students with a deeper understanding of various aspects of commerce, business management and research. It is a specialized course that equips students with advanced skills, knowledge, and expertise in areas like finance, accounting, marketing, economics, taxation, and human resource management. The program adopts an interdisciplinary approach, integrating concepts from different fields to foster holistic learning.

Possible career prospects in the course :(Employability, Skill Development and Entrepreneurship)

Master in Commerce (M.Com) is a postgraduate academic program that offers advanced studies in various aspects of commerce, business management, finance, taxation, marketing management, human resource management and economics. It is designed to provide in-depth knowledge and specialized skills to individuals seeking to advance their careers in the corporate world or pursue further research and academic opportunities. M.Com stream is a valuable academic pathway for individuals seeking specialized knowledge and skills in commerce, business management, and related fields. It opens up a wide array of career opportunities in various industries and equips graduates with the expertise to thrive in the global business environment. Whether one aims for a corporate career or wishes to pursue research and teaching opportunities, an M.Com degree can serve as a stepping stone to a successful and fulfilling professional journey. Some of the potential career paths for M.Com students include:

Financial Analyst: M.Com graduates can work as financial analysts, conducting research, analyzing financial data, and providing recommendations for investment decisions and financial planning.

Accountant: Many M.Com graduates become accountants, responsible for managing financial records, preparing financial statements, and ensuring compliance with tax regulations.

Financial Manager: With their strong financial acumen, M.Com graduates can pursue roles as financial managers, overseeing financial operations, budgeting, and financial reporting within organizations.

Tax Consultant: M.Com graduates may become tax consultants, advising individuals and businesses on tax planning, compliance, and strategies to minimize tax liabilities.

Auditor: Auditors play a crucial role in assessing the financial health and internal controls of organizations. M.Com graduates can pursue careers as internal or external auditors.

Market Research Analyst: M.Com graduates can work as market research analysts, collecting and analyzing market data to identify trends, consumer preferences, and market opportunities.

Business Development Manager: M.Com graduates with strong marketing skills can excel as business development managers, responsible for identifying new business opportunities and expanding the organization's reach.

Human Resources Manager: M.Com graduates interested in human resources can pursue careers as HR managers, handling recruitment, training, employee relations, and talent management.

Investment Banker: Some M.Com graduates choose to work in investment banking, assisting companies with financial transactions, mergers, and acquisitions.

Management Consultant: With their expertise in business and finance, M.Com graduates can become management consultants, advising organizations on operational efficiency and strategic planning.

Entrepreneurship: M.Com graduates may opt to start their own businesses and apply their knowledge to run successful ventures.

Academia and Research: Some M.Com graduates pursue further studies and research opportunities, leading to careers in academia or research institutions.

Non-profit and NGO Sector: M.Com graduates interested in contributing to social causes can work in the non-profit sector, managing financial operations and resource allocation for NGOs.

Insurance and Risk Management: M.Com graduates can work in the insurance industry, evaluating risks, determining insurance policies, and managing claims.

Government Jobs: M.Com graduates can apply for various roles in government departments and agencies, particularly in finance and economic planning.

These career prospects demonstrate the versatility and applicability of an Master in Commerce (M.Com) degree across diverse industries and sectors.

Incorporation of Professional Ethics, Human Values and Environmental sustainability in light of National Education Policy 2020.

The Department of Commerce integrates various issues relevant to Professional ethic, gender diversity, moral and ethical values through including subjects like organizational behaviour, change management, and human resource management. Also, the responsibility of an organization towards developing a sustainable society and environment is highlighted through the understanding of concepts like 'corporate social responsibility'. The program also includes basic tenets of National education policy, 2020, such as skill oriented education, education focused on catering the local needs.

Teaching professional ethics in the curriculum focuses on instilling ethical principles and values in students to guide their conduct in their future professional endeavors. It involves discussions on integrity, honesty, accountability, transparency, and responsibility in business practices and professional conduct. The NEP-2020 emphasizes the importance of holistic education, skill development, and promoting critical thinking among students.

The integration of these multidisciplinary issues are being done through various pedagogical methods, including:

Interdisciplinary Projects: Encouraging students from different disciplines to collaborate on projects related to the mentioned issues promotes a holistic understanding and problem-solving approach.

Guest Lectures and Workshops: Inviting experts and practitioners to deliver guest lectures and workshops on relevant topics enriches students' knowledge and provides practical insights.

Community Engagement: Involving students in community service and outreach programs allows them to apply their knowledge and skills to address real-world challenges and contribute to social causes.

Research and Presentations: Assigning research projects and presentations on ethical dilemmas, sustainability challenges, and gender-related issues foster critical thinking and awareness.

Field Trips and Experiential Learning: Organizing field trips and experiential learning activities related to environmental conservation or sustainable practices gives students hands-on experience and fosters a deeper connection with the issues.

Programme Outcomes (PO)

After going through the programme, the students shall be able to have:

PROGRAMME OUTCOMES		
PO-1	Knowledge base for Teaching and Research	Enhance the capacity of the students to gain knowledge in multiple perspectives to provide them strong foundation for teaching, research and allied business administration
PO-2	Communication Skills	Provide effective communication and interpersonal skills among potential Teachers, Managers and Entrepreneurs

PO-3	Decision Making	Effective decision making in dynamic business environment and aware about the national and International trends
PO-4	Problem Solving	Adequate exposure to the operational procedure and problem solving in Finance, Banking, Marketing, HRM, insurance, Accounting, Taxation and International Business.
PO-5	Research Aptitude	Develop capability to identify, formulate and analyse the research problems and draw innovative solutions
PO-6	Ethics in Business and Research	Ethical and Socially responsible behaviors that contribute to the growth of the nation and betterment of marginalized sections of society

Types of Courses offered under Post Graduate Programme in Commerce (M.Com)

The courses offered under M.Com (2 Years) Programme are broadly categorized as:

- **Core course(CC)** means compulsory course (papers). Each core course will consist of 04 credits. (100 Marks). 04 credits may be classified as 03 Theory + 01 Tutorial **or** 03 Theory + 01 Practicum where the course involve practicum i.e. Practical/Laboratory/Project/Survey or fieldwork etc.
- **Discipline Elective Course (DEC)** means Optional course (Papers) within the department. Each DEC will consist of 04 credits. (100 Marks). Credit allocation will be on same pattern as for CC Courses.

Note: students will have the option to complete the DEC courses offered by the department from online platforms like **SWAYAM/NPTEL** or any other platform recognized by UGC and registered on ABC/APAAR. However he/she will inform the department about it and online fees for the course will be paid by the student.

- **Seminar:** A seminar of 2 credits (50 Marks) will be mandatory course in first semester for all PG programmes. The evaluation of whole 50 marks will be done internally at DCI level and hence there will be no internal assessment of 15 marks.

- **Constitutional, Human and Moral values and IPR (CHM):** One of the compulsory courses ‘Constitutional, Human and Moral Values and IPR’ (CHM) of 02 credits (50 Marks) will be offered to all PG students in the 2nd semester. In this course, whole 02 credits will be allocated to lectures.
- **Internship:** An internship course of 4 Credits (100 Marks) of 4-6 weeks duration during summer vacation after 2nd semester is to be completed by every student. Internship can be either for enhancing the employability or for developing research aptitude. The student will prepare internship report. The 100 marks will be divided as 50 Marks for evaluation of Internship report and 50 marks for Presentation/viva-voce examination. The Evaluation (Internal Assessment) will be done by two internal examiners appointed by department head/Chairperson/College principal as per the Appendix-VII given in Internship Guidelines given on university website. ([IGU Internship Guidelines](#))
- **Open Elective Course (OEC)** related to the course or paper offered for the students of other disciplines or departments. The students in the department of Commerce will select one OEC paper offered by other departments in their 3rd semester. The OEC consist of 02 credits. (50 Marks). Whole 02 credits will be allocated to lectures.

Note: The student can opt OEC course of 2 credits from the platform of SWAYAM/NPTEL or other platforms recognized by UGC or from any online course offered by IGU Meerpur in due course of time. The fee for such online courses has to be paid by the student itself.

- **Employability and Entrepreneurship Skill Course (EEC):** The department will offer one course as ‘Employability and Entrepreneurship skill course (EEC) of 2 credits (50Marks) in 4th semester. It can be in form of subject elective course/Value Added Course (VAC)/ Skill Enhancement Course or Research Ethics. Out of 02 credits, 1 credit will be allocated to lecture and 1

credit to practicum. **The course ‘Research Ethics’ will be offered to those students who are offered Dissertation/Project work in 4th semester.**

- **Dissertation:** Dissertation is a comprehensive report of the research work done on the basis of systematic, scientific and rigorous investigations on the chosen and approved topic utilizing relevant research methods/techniques/innovations. The Department/College/Institute will decide and declare the number of seats for Dissertation/Project work of 12 credits (300 Marks) in the beginning of each academic session, depending upon the availability of infrastructure and faculty in the Department/College/Institute. The Department/College/Institute shall also decide the criteria to allocate the course of Dissertation/Project work to the interested students, in the case when number of such applicants is more than the number of seats available. (Please Refer to Detailed Guidelines given in PG Ordinance available at university website)
- [CLICK HERE](#) to view/ download IGU PG Ordinance .

Note:

- A student can opt DEC/ EEC/OEC from online courses offered by Indira Gandhi University Meerpur or through SWAYAM/NPTEL or any other platform recognized by UGC and registered on ABC/APAAR.
- A student who opt Dissertation work/ Project work outside the Department/ College/ Institution, can complete requisite courses i.e. DEC/CC/EEC forth semester through online mode of MOOCs through SWAYAM/NPTEL or any other platform recognized by UGC and registered on ABC/APAAR.
- Fees for such online courses have to be paid by the student itself.

Levels/Framework and Scheme of the Course

Levels of the course at various stage are defined by National Higher Education Qualification Framework (NHEQF). Higher education qualifications are classified along a continuum of levels of 4.5 to level 8. In accordance with the NHEQF, the levels of Master in Commerce programme are given as:

Sr. No.	Qualifications	Level	Credits	Credit Points
1	Post Graduate Diploma in Commerce/ First Year of 2-Year Post Graduate Programme in Commerce after 3-Year UG	6	40	240
2	1-Year Post Graduate programme in Commerce after a 4-year UG/ 2 nd year of 2-Year Post Graduate Programme in Commerce after 3-Year UG	6.5	40	260

Framework: Two frameworks are applicable for the award of Master Degree or Post Graduate Diploma in accordance with minimum credit requirement in accordance of NHEQF and UGC. Framework-1 is applicable to those PG programmes where total number of papers/courses in a semester in the current PG programmes are up to 5 and Framework-2 is applicable where this number is 6 or more. **Accordingly Framework -2 is applicable to Post graduate programme in Commerce.**

Schemes: Four type of schemes **P, Q, R and S** are applicable to all PG Programmes based on the nature and proportion of courses offered in each semester e.g. Practicum courses/ Core Courses/Discipline elective course etc. A department can select any one of these schemes according to nature of subjects/courses/papers offered in the programme.

The department of commerce has opted scheme ‘S’ and accordingly the structure of the courses offered in 2 year PG Programme in commerce is summarized in the following table:

Semester-1	05 Core Courses (04 credits each)= total 20 credits	01 Discipline elective course (DEC) of 04 credits	01 Seminar of 02 credits		Total credits =26	
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Semester -2	05 Core Courses (04 credits each)= total 20 credits	01 Discipline elective course (DEC) of 04 credits	01 CHM (Constitutional Human and Moral values and IPR of 02 credits	Internship of 04 credit	Total 30 Credits	Exit option : Post Graduate diploma in Commerce with total 56 credits (26+30)
Semester -3	02 Core Courses (04 credit each= total 08 credits	04 DEC Courses of 04 credits each =total 16 credits	01 Open elective Course (OEC) of 02 credits		Total 26 credits	

Semester-4

Semester -4	Student will choose any one of the two options with the permission of the department/ College/Institution					
Option-1 : Continue with Course work	02 Core Courses (04 credit each= total 08 credits	04 DEC Courses of 04 credits each =total 16 credits	01 Employability and Entrepreneurship Skills Course(EEC) of 02 credits		Total 26 credits	Master Degree in commerce with 108 credits in total (26+30+26+26)
Option-2 : Dissertation (Permission /approval will be required from the department)	2a O r	01 Core Course and 02 DEC of four credits each Total= 12 Credits Or	Project Work/Dissertation 12 Credits	01 EEC Cours (Research Ethics) 02 Credits	Total 26 Credits	Master Degree in commerce with 108 credits in total (26+30+26+26)
	2b	03 DEC of 04 credits each Total=12 Credits				

FIRST YEAR : SEMESTER: 1

Scheme of Examination for Postgraduate Programme in Commerce-(M.Com) as per NEP 2020

SCHEME-S Under FRAMEWORK -2 ; Total Credits: 26 W.e.f. Session 2024-25

Course Type	Course Code	Nomenclature of the course	Contact hours per week				Credits				Examination Scheme		Total/ Maximum Marks	
			L	T	P	Total	L	T	P	Total	Theory	Internal Marks	Practica 1	
CC-1	24-L6.0-MCM-101	Management Accounting	3	1	0	4	3	1	0	4	70	30	0	100
CC-2	24-L6.0-MCM-102	Management Concept and Organisational Behaviour	3	1	0	4	3	1	0	4	70	30	0	100
CC-3	24-L6.0-MCM-103	Managerial Economics	3	1	0	4	3	1	0	4	70	30	0	100
CC-4	24-L6.0-MCM-104	Statistical Skills for Business	3	1	0	4	3	1	0	4	70	30	0	100
CC-5	24-L6.0-MCM-105	Financial Institutions and Markets	3	1	0	4	3	1	0	4	70	30	0	100
DEC-1 Select Any One	24-L6.0-MCM-106	Business Valuation	3	1	0	4	3	1	0	4	70	30	0	100
	24-L6.0-MCM-107	Marketing Management												
	24-L6.0-MCM-108	Human Resource Management												
	24-L6.0-MCM-109	Production Management												
SEM	24-L6.0-MCM-110	Seminar	0	0	2	2	0	0	2	2	0	0	50	50
		TOTAL	Total Credits: 26								Total Marks :650			

L=Lecture, T= Tutorial, P=Practical

FIRST YEAR : SEMESTER: 2

Scheme of Examination for Postgraduate Programme in Commerce-(M.Com) as per NEP 2020

SCHEME-S Under FRAMEWORK -2 ; Total Credits: 23 W.e.f. Session 2024-25

Course Type	Course Code	Nomenclature of the course	Contact hours per week				Credits				Examination Scheme			Total/ Maximum Marks
			L	T	P	Total	L	T	P	Total	Theory	Internal Marks	Practical/Viva-Voce	
CC-6	24-L6.0-MCM-201	Accounting for Managerial Decisions	3	1	0	4	3	1	0	4	70	30	0	100
CC-7	24-L6.0-MCM-202	Financial Management	3	1	0	4	3	1	0	4	70	30	0	100
CC-8	24-L6.0-MCM-203	Strategic Management	3	1	0	4	3	1	0	4	70	30	0	100
CC-9	24-L6.0-MCM-204	Business Research Methods	3	1	0	4	3	1	0	4	70	30	0	100
CC-10	24-L6.0-MCM-205	Current Issues in Commerce	3	1	0	4	3	1	0	4	70	30	0	100
DEC-2 Select Any One	24-L6.0-MCM-206	Entrepreneurship Development	3	1	0	4	3	1	0	4	70	30	0	100
	24-L6.0-MCM-207	International Business												
	24-L6.0-MCM-208	Foreign Trade Policy and Procedures												
	24-L6.0-MCM-209	E-Commerce												
CHM	24-L6.0-CHM-201	Constitutional, Human and Moral Values, and IPR	2	0	0	2	2	0	0	2	35	15	00	50
Internship*	24-L6.0-MCM-210	Internship* <u>(IGU Internship Guidelines)</u>					0	0	4	4			100*	100
		TOTAL									Total Credits: 30			Total Marks :750

Internship*: An internship course of 4 Credits of 4-6 weeks duration during summer vacation after 2nd semester is to be completed by every student. Internship can be either for enhancing the employability or for developing research aptitude. The student will require to prepare internship report.

The Evaluation of the report will be done by external examiner to be appointed by department head/Chairperson/College principal from the panel approved by the university. The 100 marks will be divided as 50 Marks for evaluation of internship report and 50 marks for presentation/viva-voce examination based on report.

Exit Option: If a student takes exit after the successful completion of first two semesters after earning **56 credits**, then a **Post Graduate Diploma in Commerce** will be awarded to that student.

SECOND YEAR: SEMESTER: 3

Scheme of Examination for Postgraduate Programme in Commerce-(M.Com) as per NEP 2020

Total Credits: 26 W.e.f. Session 2024-25

Course Type	Course Code	Nomenclature of the course	Contact hours per week				Credits				Examination Scheme			Total/Maximum Marks
			L	T	P	Total	L	T	P	Total	Theory	Internal Marks	Practical/ Viva- Voce	
CC-11	24-L6.5-MCM-301	Accounting Theory and Financial Reporting	3	1	0	4	3	1	0	4	70	30	0	100
CC-12	24-L6.5-MCM-302	Computer Application in Business and Research	3	0	2	5	3	0	1	4	50	10(P) 20(T)	20	100
DEC-3	The department offers three specializations i.e. 1. Accounting and Finance 2. Marketing Management 3. Human Resource Management. The student can select any one of these specialization. Thereafter 04 courses will be selected from the pool of selected specialization.		3	1	0	4	3	1	0	4	70	30	0	100
DEC-4			3	1	0	4	3	1	0	4	70	30	0	100
DEC-5			3	1	0	4	3	1	0	4	70	30	0	100
DEC-6			3	1	0	4	3	1	0	4	70	30	0	100
OEC	The student will select one course from the pool of open elective courses offered by various departments (other than department of commerce) or from MOOCS/SWAYAM/NPTEL		2	0	0	2	2	0	0	2	35	15	0	50
		TOTAL									Total Credits: 26			
											Total Marks :650			

NOTE: OEC Course offered by the department of Commerce in 3rd Semester for the students of other departments :

Tax Planning for Individuals.

Similarly the students in department of commerce will require to opt the open elective course from the pool given by academic branch on central level.

GROUP -1 :ACCOUNTING AND FINANCE

Discipline Elective Courses (DEC) offered in 2nd year 3rd Semester under specialization in Accounting and Finance

(Select any four from the pool given below)

Course Code	Nomenclature of the course	Contact hours per week				Credits				Examination Scheme			Total/ Maximum Marks
		L	T	P	Total	L	T	P	Total	Theory	Internal Marks	Practical /Viva- Voce	
24-L6.5-MCM-311	Corporate Taxation & Planning	3	1	0	4	3	1	0	4	70	30	0	100
24-L6.5-MCM-312	Investment Management	3	1	0	4	3	1	0	4	70	30	0	100
24-L6.5-MCM-313	Advanced Accounting	3	1	0	4	3	1	0	4	70	30	0	100
24-L6.5-MCM-314	Project Planning	3	1	0	4	3	1	0	4	70	30	0	100
24-L6.5-MCM-315	Advanced Cost Accounting	3	1	0	4	3	1	0	4	70	30	0	100
24-L6.5-MCM-316	Business Analytics	3	1	0	4	3	1	0	4	70	30	0	100
24-L6.5-MCM-317	Contemporary Issues in Financial Management	3	1	0	4	3	1	0	4	70	30	0	100

GROUP -2 : MARKETING MANAGEMENT

Discipline Elective Courses (DEC) offered in 2nd year 3rd Semester under specialization in Marketing Management
(Select any four from the pool given below)

Course Code	Nomenclature of the course	Contact hours per week				Credits				Examination Scheme			Total/ Maximum Marks
		L	T	P	Total	L	T	P	Total	Theory	Internal Marks	Practica l/Viva- Voce	
24-L6.5-MCM-321	Consumer Behaviour	3	1	0	4	3	1	0	4	70	30	0	100
24-L6.5-MCM-322	Brand Management	3	1	0	4	3	1	0	4	70	30	0	100
24-L6.5-MCM-323	Digital Marketing	3	1	0	4	3	1	0	4	70	30	0	100
24-L6.5-MCM-324	Retail Management	3	1	0	4	3	1	0	4	70	30	0	100
24-L6.5-MCM-325	Advertising and Personal Selling	3	1	0	4	3	1	0	4	70	30	0	100
24-L6.5-MCM-326	Integrated Marketing Communications	3	1	0	4	3	1	0	4	70	30	0	100
24-L6.5-MCM-327	Marketing Analytics	3	1	0	4	3	1	0	4	70	30	0	100

GROUP -3 : HUMAN RESOURCE MANAGEMENT

Discipline Elective Courses (DEC) offered in 2nd year 3rd Semester under specialization in Human Resource Management
(Select any four from the pool given below)

Course Code	Nomenclature of the course	Contact hours per week				Credits				Examination Scheme			Total/ Maximum Marks
		L	T	P	Total	L	T	P	Total	Theory	Internal Marks	Practica l/Viva- Voce	
24-L6.5-MCM-331	Industrial Relations and Labour Laws	3	1	0	4	3	1	0	4	70	30	0	100
24-L6.5-MCM-332	International Human Resource Management	3	1	0	4	3	1	0	4	70	30	0	100
24-L6.5-MCM-333	Compensation and Rewards Management	3	1	0	4	3	1	0	4	70	30	0	100
24-L6.5-MCM-334	Leadership and Change Management	3	1	0	4	3	1	0	4	70	30	0	100
24-L6.5-MCM-335	Business Negotiations Skills	3	1	0	4	3	1	0	4	70	30	0	100
24-L6.5-MCM-336	Knowledge Management	3	1	0	4	3	1	0	4	70	30	0	100
24-L6.5-MCM-337	HR Analytics	3	1	0	4	3	1	0	4	70	30	0	100

SECOND YEAR : SEMESTER: 4 : OPTION-1: When student opt for Coursework in 4th semester

Scheme of Examination for Postgraduate Programme in Commerce-(M.Com) as per NEP 2020

Total Credits: 26 W.e.f. Session 2024-25

Course Type	Course Code	Nomenclature of the course	Contact hours per week				Credits				Examination Scheme			Total/ Maximum Marks
			L	T	P	Total	L	T	P	Total	Theory	Internal Marks	Practica I/Viva-Voce	
CC-13	24-L6.5-MCM-401	Corporate Governance	3	1	0	4	3	1	0	4	70	30	0	100
CC-14	24-L6.5-MCM-402	Business and Sustainable Development	3	1	0	4	3	1	0	4	70	30	0	100
DEC-7	The department offers three specializations i.e. 1. Accounting and Finance 2. Marketing Management 3. Human Resource Management. The student can select any one of these specialization. Thereafter 04 courses will be selected from the pool of selected specialization		3	1	0	4	3	1	0	4	70	30	0	100
DEC-8			3	1	0	4	3	1	0	4	70	30	0	100
DEC-9			3	1	0	4	3	1	0	4	70	30	0	100
DEC-`10			3	1	0	4	3	1	0	4	70	30	0	100
EEC	24-L6.5-MCM-EEC-01	Employability and Entrepreneurial Ecosystem in India	1	0	2	3	1	0	1	2	20	15	15	50
		TOTAL	Total Credits: 26								Total Marks :650			

SECOND YEAR : SEMESTER- 4 : When student opt for Dissertation in 4th semester (OPTION 2A)

Scheme of Examination for Postgraduate Programme (Commerce) as per NEP 2020

Total Credits: 26 W.e.f. Session 2024-25

Course Type	Course Code	Nomenclature of the course	Contact hours per week				Credits				Examination Scheme			Total/ Maximum Marks
			L	T	P	Total	L	T	P	Total	Theory	Internal Marks	Practica l/Viva- Voce	
CC-13	24-L6.5-MCM-401	Corporate Governance	3	1	0	4	3	1	0	4	70	30	0	100
DEC-7	The student requires to select any two DEC from the pools given as per specialization		3	1	0	4	3	1	0	4	70	30	0	100
DEC-8			3	1	0	4	3	1	0	4	70	30	0	100
Disser-tation	24-L6.5-MCM-403D	Dissertation**								12				300
EEC	24-L6.5-MCM-EEC-02	Research Ethics	1	0	2	3	1	0	1	2	20	15	15	50
		TOTAL	Total Credits: 26								Total Marks :650			

SECOND YEAR : SEMESTER- 4 : When student opt for Dissertation in 4th semester (OPTION 2B)

Scheme of Examination for Postgraduate Programme (Commerce) as per NEP 2020

Total Credits: 26 W.e.f. Session 2024-25

Course Type	Course Code	Nomenclature of the course	Contact hours per week				Credits				Examination Scheme			Total/ Maximum Marks
			L	T	P	Total	L	T	P	Total	Theory	Internal Marks	Practical/Viva	
DEC-7	The student requires to select any three DEC from the pools given as per specialization		3	1	0	4	3	1	0	4	70	30	0	100
DEC-8			3	1	0	4	3	1	0	4	70	30	0	100
DEC-9			3	1	0	4	3	1	0	4	70	30	0	100
Disser-tation	24-L6.5-MCM-403-D	Dissertation **								12				300
EEC	24-L6.5-MCM-EEC-02	Research Ethics	1	0	2	3	1	0	1	2	20	15	15	50
		TOTAL	Total Credits: 26								Total Marks :650			

GROUP -1 :ACCOUNTING AND FINANCE

Discipline Elective Courses (DEC) offered in 2nd year 4th Semester under specialization in Accounting and Finance

(When student opt for Coursework :Select any four from the pool given below)

(When student opt for Dissertation : Select any Two (Option 2A) /Three (Option 2B) from the pool given below)

Course Code	Nomenclature of the course	Contact hours per week				Credits				Examination Scheme			Total/ Maximum Marks
		L	T	P	Total	L	T	P	Total	Theory	Internal Marks	Practica l/Viva-Voce	
24-L6.5-MCM-411	Portfolio Management	3	1	0	4	3	1	0	4	70	30	0	100
24-L6.5-MCM-412	Management of Financial Services	3	1	0	4	3	1	0	4	70	30	0	100
24-L6.5-MCM-413	Cost Management	3	1	0	4	3	1	0	4	70	30	0	100
24-L6.5-MCM-414	Strategic Financial Management	3	1	0	4	3	1	0	4	70	30	0	100
24-L6.5-MCM-415	Multinational Financial Management	3	1	0	4	3	1	0	4	70	30	0	100
24-L6.5-MCM-416	Derivatives and Risk Management	3	1	0	4	3	1	0	4	70	30	0	100
24-L6.5-MCM-417	Fraud Investigation and Forensic Accounting	3	1	0	4	3	1	0	4	70	30	0	100

GROUP -2 : MARKETING MANAGEMENT

Discipline Elective Courses (DEC) offered in 2nd year 4th Semester under specialization in Marketing Management

(When student opt for Coursework :Select any four from the pool given below)

(When student opt for Dissertation : Select any Two (Option 2A) / Three (Option 2B) from the pool given below)

Course Code	Nomenclature of the course	Contact hours per week				Credits				Examination Scheme			Total/ Maximum Marks
		L	T	P	Total	L	T	P	Total	Theory	Internal Marks	Practical/Viva-Voce	
24-L6.5-MCM-421	Customer Relationship Management	3	1	0	4	3	1	0	4	70	30	0	100
24-L6.5-MCM-422	Marketing Research	3	1	0	4	3	1	0	4	70	30	0	100
24-L6.5-MCM-423	Service Marketing	3	1	0	4	3	1	0	4	70	30	0	100
24-L6.5-MCM-424	International Marketing	3	1	0	4	3	1	0	4	70	30	0	100
24-L6.5-MCM-425	Supply Chain Management and Logistics	3	1	0	4	3	1	0	4	70	30	0	100
24-L6.5-MCM-426	Rural and Agricultural Marketing	3	1	0	4	3	1	0	4	70	30	0	100
24-L6.5-MCM-427	Contemporary Issues in Marketing	3	1	0	4	3	1	0	4	70	30	0	100

GROUP -3 : HUMAN RESOURCES MANAGEMENT

Discipline Elective Courses (DEC) offered in 2nd year 4th Semester under specialization in Human Resource Management

(When student opt for Coursework :Select any Four from the pool given below)

(When student opt for Dissertation : Select any Two (Option 2A) /Three (Option 2B) from the pool given below)

Course Code	Nomenclature of the course	Contact hours per week				Credits				Examination Scheme			Total/ Maximum Marks
		L	T	P	Total	L	T	P	Total	Theory	Internal Marks	Practical/Viva-Voce	
24-L6.5-MCM-431	Strategic Human Resource Management	3	1	0	4	3	1	0	4	70	30	0	100
24-L6.5-MCM-432	Performance Management	3	1	0	4	3	1	0	4	70	30	0	100
24-L6.5-MCM-433	Talent Management	3	1	0	4	3	1	0	4	70	30	0	100
24-L6.5-MCM-434	Organizational Change & Management	3	1	0	4	3	1	0	4	70	30	0	100
24-L6.5-MCM-435	CSR and Business Ethics	3	1	0	4	3	1	0	4	70	30	0	100
24-L6.5-MCM-436	Trade Unions and Labour Legislations	3	1	0	4	3	1	0	4	70	30	0	100
24-L6.5-MCM-437	Contemporary issues in Human Resource Management	3	1	0	4	3	1	0	4	70	30	0	100

Distribution of Internal Assessment Marks

(As per PG Ordinance IGU Meerpur)

Table: 1

Course Composition: Theory/ (Theory +Tutorial)			
Course Credit	Internal Assessment Marks	End-Term Exam Marks	Total Marks
2	15	35	50
3	25	50	75
4	30	70	100

Table: 2

Course Composition: (Theory + Practical)						
Course Credit		Theory		Practical		Total Marks
Theory	Practical	Internal Assessment Marks	End-Term Exam Marks	Internal Assessment Marks	End-Term Exam Marks	
1	1	10	20	5	15	50
2	0	15	35	NA	NA	50
0	2	NA	NA	15	35	50
2	1	15	35	5	20	75
3	0	25	50	NA	NA	75
0	3	NA	NA	25	50	75
2	2	15	35	15	35	100
3	1	20	50	10	20	100
4	0	30	70	NA	NA	100
0	4	NA	NA	30	70	100

Table: 3

Distribution of Internal Assessment Marks of Theory Component of a Course			
Total Internal Assessment Marks (Theory)	Class Participation	Presentation/Assignment/Quiz/Class Test, etc.	Mid-Term Examination
10	5	NA	5
15	5	5	5
20	5	5	10
25	5	5	15
30	5	10	15

Table: 4

Distribution of Internal Assessment Marks of Practical Component of a Course			
Total Internal Assessment Marks (Practicum)	Class Participation	Seminar/Demonstration/Viva-Voce/Lab record/Field work/Survey etc.	Mid-Term Exam
5	NA	5	NA
10	5	5	NA
15	5	10	NA
25	5	10	10
30	5	10	15

8 Assessment and Evaluation:

8.1 Student Progression and Mentoring:

Each student shall be examined in the course(s) to help their progression through the programme as laid down in the scheme, syllabus and learning outcomes through a system of Continuous Comprehensive Assessment (CCA) using a mix of Internal and End-Term Examinations.

8.1.1 Internal Assessment will be broadly 30% of the total marks and weightage of 70% shall be given to evaluation of End-Term examination(s).

8.1.2 Internal Assessment (30%) shall be broadly based on the following defined components:

- a) Class Participation.

Class Participation of 5 marks will be based on following criteria of attendance:

Attendance

65% and above but less than 70%	:	1 marks*
70% and above but less than 75%	:	2 marks*
75% and above but less than 80%	:	3 marks
80% and above but less than 90%	:	4 marks
90% and above	:	5 marks

*For students engaged in co-curricular activities only as mentioned in 9.2.

- b) Presentation/Assignment/Quiz/Class Test/Seminar, etc. in case of Theory examination and Seminar/Demonstration/Viva-Voce/Lab record/Field work/Survey, etc. in case of Practical examination.
- c) Mid-Term Examination.

Source: PG Ordinance Available at website of IGU Meerpur.

[CLICK HERE](#) to view/ download PG Ordinance .

Please go through the documents for further details.

****Guidelines Provided by IGU PG Ordinance for Dissertation**

- Dissertation is a comprehensive report of the research work done on the basis of systematic, scientific and rigorous investigations on the chosen and approved topic utilizing relevant research methods/techniques/innovations in 4th Semester in case of 2-Years PG Programme and in 2nd Semester in case of one-year PG Programme.
- The departmental committee/ staff council /College/Institute will decide and declare the number of seats for Dissertation/Project work of 12 credits (300 Marks) in the beginning of each academic session, depending upon the availability of infrastructure and faculty in the Department/College/Institute.
- The Department/College/Institute shall also decide the criteria to allocate the course of Dissertation/Project work to the interested students, in the case when number of such applicants is more than the number of seats available.
- In the programme(s) offering dissertation of 12 credits, the teaching hours/workload of 4 hours will be counted for the teacher supervising up to 4 students. In case, number of students is more than 4 but upto 8, the teaching hours/ workload of 8 hours will be counted.
- A student, who opts for Dissertation/Project work in 4th semester of PG Programme, shall submit a request for allotment of a supervisor mentioning her/his research areas of interest in order of preference to the Chairperson/Principal/Director during 3rd semester. The Department/College/Institute will allot a qualified supervisor to guide the student for doing research for Dissertation/Project work. A regular full-time teacher of that Department/College/Institute, who has been approved to supervise Ph.D. scholars by the university, will be eligible to guide the students for Dissertation.
- The student will submit the synopsis to the supervisor. In case of University Teaching Department (UTD), the synopsis will be approved by the Departmental Committee after recommendation of the supervisor. In case of affiliated Colleges/Institutes, the Principal/Director shall constitute a committee of at least three members of the concerned subject for this purpose at the College/Institute level. The committee will consist of at least one subject expert from Indira Gandhi University, Meerpur, Rewari to be nominated by the Chairperson/Director on the request of College/Institute.
- The request for external expert should reach to the Chairperson/Director before 30th November of the concerned year. The list of students, their approved

topics, and names of supervisors along with their synopsis will have to be submitted by the College/Institute to the respective Chairperson/Director latest by 31st January of the concerned year.

- The student shall be required to submit three hard copies of her/his dissertation or project report along with soft copy as PDF file to the Department/College/Institute by 31st May of the concerned year. The Chairperson/Principal/Director of UTDs/Colleges will ensure that the Dissertation be evaluated by the examiner from the approved panel of examiners and will arrange to upload the marks on the portal.
- The anti-plagiarism policy of the University will have to be strictly followed by the candidate and the supervisor for dissertation/project report. Similarity report as per anti- plagiarism policy of the university is to be annexed with the dissertation/project report.
- Evaluation of the dissertation/project report shall be done by an external examiner. The panel of examiners for evaluation of dissertations/project reports will be approved by the respective BOPGS&R.
- Dissertation work will be of total 12 credits (300 marks). The evaluation of dissertation/project work will have two components. In the first part, dissertation/project report will be evaluated for 200 marks on the parameters laid down in the Performa for the evaluation of dissertation (**Appendix-4**) given in PG Ordinance of IGU and the second part of the evaluation will comprise of 100 marks in which the student will give a presentation on the dissertation and an open viva-voce examination will be conducted by the external examiner.
- Improvement shall not be allowed in Internal Assessment/ Practicals/ Internship/ Field Work/ Project/ Seminar/ Studio/ Dissertation/ Project work etc.
- Please Refer to Detailed Guidelines given in PG Ordinance available at university website. [CLICK HERE](#) to view/ download IGU PG Ordinance .

Appendix -4 (Dissertation Evaluation Report)

Appendix-4

DISSERTATION/ PROJECT WORK EVALUATION REPORT

Name of Course :.....
Name of the Candidate :.....
Subject :.....
Title of the Dissertation/Project Report :.....
Academic Session :.....
Registration Number :.....

EVALUATION CRITERIA

Dissertation/Project Report will be evaluated under the following three evaluation heads:

Quality, Content, Presentation

The grade for each of them on a scale of 0 – 10 where:

“10” stands for “Excellent”	“4” stands for “Satisfactory”
“8” stands for “Very Good”	“2” stands for “Poor”
“6” stands for “Good”	“1” stands for “Inferior”

EVALUATION HEADS	SCORE
<i>Quality</i>	
1. Introduction to the work	
2. Review of literature	
3. Scope of the work	
4. Technical soundness (Research methodology/Experimental set-up)	
5. Problem statement	
6. Originality of work	
7. Timeliness of work	
8. Contribution to the field	
9. Conclusions drawn	
10. Scope for further research in the field	
<i>Content</i>	
11. Adequacy of data and information	
12. Organization of the Dissertation/Project Report	
13. Practical applications/utility	
14. Adequacy of reference/Bibliography	
<i>Presentation</i>	
15. Clear explanation of the work	
16. Sufficient details of the methods/techniques adopted	
17. Justification of the work done	
18. Clarity and unambiguity of the language	
19. Clarity of Objectives	
20. Freedom from redundancy/Irrelevancy	
Total Score out of 200	
(in word)	

Date

Signature of the Examiner

DETAILED SYLLABI

Part-A Introduction	
Semester 01 : w.e.f.Session 2024-25	
Name of Programme	Two year Post Graduate Programme in Commerce: Master of Commerce (M.Com) 02 Years
Semester	01
Name of the course	Management Accounting
Course Code	24-L6.0-MCM-101
Course Type	CC-1
Maximum Marks	100 (End Term exam : 70 + Internal Assessment 30)
Total Credits	04 (03 Theory + 01 Tutorial)
Total Contact Hours	60 Hours (15 Weeks per semester X 04 Hours per week)
Time Allowed for End Term Exam	03 Hours

Instructions for the paper setter

The examiner will set nine questions in all covering the whole syllabus. Question No.1 will be compulsory and consist of 7 small questions of two marks each, covering the whole syllabus.

The remaining 8 questions will be set from the syllabus on two questions from each unit basis; out of which the students will attempt four questions selecting one from each unit.

All questions will carry 14 marks each

Important: *The Examiner shall set at least THREE numerical questions in the question paper.*

Course learning outcomes	After completing the course students would be able to: CO1: Enhance the abilities of learners to develop the concepts of management accounting and its significance in business. CO2: Provide the details of latest trends in costing systems such as Accounting ratios, Cash Flow Statement, Total Quality Management etc. CO3: Know the rules to be followed by firm in fixing transfer pricing, learning curve model and preparation of different types of reports. CO4: Provide tools for tracking organizational performance.
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Part-B Contents of the Course

Unit	Topic	Contact Hours
I	Management Accounting-An Introduction: Nature & Scope, Techniques, Utility; Limitations; Essentials for Success. Management Accountant: Position, Role and Responsibility; Financial Statements: Analysis and interpretation - Forms and nature of financial Statements; Uses and Limitations, types and tools of analysis- Comparative Financial Statements, Common Size Statements, Trend Percentages	14

II	Accounting Ratios- Classification; Profitability ratios; Turnover Ratios; Solvency Ratios' Analysis of Capital Structure; Ratios as Predictors of Insolvency, Significance, limitations and interpretation of Ratio Analysis. Funds Flow Statement- Concept; Uses; Preparation.	16
III	Cash Flow Statement-Objectives; Sources and Application; Preparation of Statement as per Indian Accounting Standard (Ind AS) 7. Responsibility Accounting – Principles; Definition; Types of Responsibility Centers; Pre-requisites and Utility, Transfer Pricing : Concept and Methods.	16
IV	Quality Costing & Total Quality Management (TQM); Life Cycle Costing, Learning Curve Model; Reporting to management- steps for Effective Reporting; Requisites of Ideal Report; Types of Reports and its Uses. Latest Trends and Development in Management Accounting	14

Part-C Learning Resources

Suggested Readings

- S.N.Mittal – Accounting for Managerial Decisions – Shree Mahavir Book Depot, Nai Sarak, New Delhi.
- M.Y.Khan, P.K.Jain – Management Accounting – Tata Mcgraw Hill.
- R.Kishore – Advance Management Accounting – Taxamn allied Services Pvt. Ltd.
- Horngren, Sundem, Stratton – Introduction to Management Accounting -Pearson Education
- J.K.Agarwal, R.K.Agarwal, M.L.Sharma – Accounting for Managerial Decisions – Ramesh Book Depot., Jaipur.
- Anthony, Robat N., Hawkins and Merchant Management Accounting.
- Maheshwari and maheshwari Accounting for Management :, Vikas Publishing House Pvt. Ltd. New Delhi.
- Ishwar Sharma- Accounting for Managers, Mahavir Publishing Company Daryaganj, Delhi.

Part-D

Mapping of Course Outcomes with Programme Outcomes : 24-L6.0-MCM-101

Course Outcomes	PO1	PO2	PO3	PO4	PO5	PO6
CO1	S	S	S	S	S	M
CO2	S	M	S	S	S	S
CO3	S	S	S	S	S	S
CO4	S	S	S	S	M	S

S= Strong, M= Medium, W=Weak

Part-A Introduction	
Semester 01 : w.e.f.Session 2024-25	
Name of Programme	Two year Post Graduate Programme in Commerce: Master of Commerce (M.Com) 02 Years
Semester	01
Name of the course	Management Concepts and Organisational Behaviour
Course Code	24-L6.0-MCM-102
Course Type	CC-1
Maximum Marks	100 (End Term exam : 70 + Internal Assessment 30)
Total Credits	04 (03 Theory + 01 Tutorial)
Total Contact Hours	60 Hours (15 Weeks per semester X 04 Hours per week)
Time Allowed for End Term Exam	03 Hours

Instructions for the paper setter

The examiner will set nine questions in all covering the whole syllabus. Question No.1 will be compulsory and consist of 7 small questions of two marks each, covering the whole syllabus.

The remaining 8 questions will be set from the syllabus on two questions from each unit basis; out of which the students will attempt four questions selecting one from each unit.

All questions will carry 14 marks each

Course learning outcomes	After completing the course students would be able to: CO1: Develop greater insight about the dimensions of management in the various kinds of modern organizations. CO2: Comprehend the influence of psychological factors in enhancing employee efficiency and effectiveness. CO3: Understand the perceptual process and its impact on individual decision making, the motivation concepts and their applications. CO4: Understand Leadership, organizational conflicts and organizational development..
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Part-B Contents of the Course

Unit	Topic	Contact Hours
I	Schools of Management Thought: Scientific, process, human behavior and social system school; Decisions theory school; Quantitative and system school; Contingency theory of management; Managerial skills. Managerial Functions:	15
II	Motivation: Process of motivation; Theories of motivation- need hierarchy theory, theory X and Y, two factor theory, ERG theory, McClelland's learned need theory, Victor Vroom's expectancy theory, Adams equity theory Leadership: concept; Leadership styles; Theories- trait theory,	15

	behavioral theory, Fiedler's contingency theory; Harsey and Blanchard's situational theory; Managerial grid; Likert's four systems of leadership.	
III	Organisational Behavior: Organisational behavior- concept and significance; Relationship between management and Organisational behavior; Emergence and ethical perspective; Attitudes; Perception; Learning; Personality; Transactional analysis	15
IV	Organisational Conflict: Dynamics and management; sources, patterns, levels, and types of conflict; Traditional and modern approaches to conflict; Functional and dysfunctional organisational conflicts; Resolution of conflict. Organisational development: Concept; Need for change, resistance to change; Theories of planned change; organisational diagnosis; OD intervention.	15

Part-C Learning Resources

Suggested Readings:-

- Griffin, Ricky W: ;Organisational Behaviour, Houghton Mifflin co., Boston.
- Sukla, Madhukar: Understanding Organisations: Organisation Theory and Practice in India, Prentice Hall, New Delhi.
- Hersey, Paul, Kenneth H. Blanchard and Dewey E Johnson: Management of Organisational Behaviour: Utilising Human Resources, Prentice Hall, New Delhi.
- Ivancevich; John and Micheal T. Matheson: Organisational Behaviour and Management, Tata McGraw-Hill, New Delhi.
- Luthans, Fred: Organizational Behaviour, McGraw-Hill, New York Newstrom,
- John W. and Keith Davis: Organizational Behavior: Human Behavior at Work, Tata McGraw-Hill, New Delhi.
- Chaturvedi, C.L. ; Management Concept and Organisational Behaviour, Shree Mahavir Book Depot (Publishers) New Sarak, Delhi.
- R.K.Singla, Management Concept and Organisational behavior, V.K. Publications, Delhi

Part-D

Mapping of Course Outcomes with Programme Outcomes : 24-L6.0-MCM-102

Course Outcomes	PO1	PO2	PO3	PO4	PO5	PO6
CO1	S	S	M	S	M	S
CO2	S	S	S	M	S	S
CO3	S	S	S	S	S	S
CO4	S	S	S	S	S	S

S= Strong, M= Medium, W=Weak

Part-A Introduction	
Semester 01 : w.e.f.Session 2024-25	
Name of Programme	Two year Post Graduate Programme in Commerce: Master of Commerce (M.Com) 02 Years
Semester	01
Name of the course	Managerial Economics
Course Code	24-L6.0-MCM-103
Course Type	CC-1
Maximum Marks	100 (End Term exam : 70 + Internal Assessment 30)
Total Credits	04 (03 Theory + 01 Tutorial)
Total Contact Hours	60 Hours (15 Weeks per semester X 04 Hours per week)
Time Allowed for End Term Exam	03 Hours

Instructions for the paper setter

The examiner will set nine questions in all covering the whole syllabus. Question No.1 will be compulsory and consist of 7 small questions of two marks each, covering the whole syllabus. The remaining 8 questions will be set from the syllabus on two questions from each unit basis; out of which the students will attempt four questions selecting one from each unit. All questions will carry 14 marks each

Course learning outcomes	<p>After completing the course students would be able to:</p> <p>CO1: Describe how changes in demand and supply affect markets and understand the choices made by a rational consumer</p> <p>CO2: Comprehend the influence of psychological factors in enhancing employee efficiency and effectiveness.</p> <p>CO3: Comprehend the market forms and apply the pricing techniques to determine the price of product and factors of production.</p> <p>CO4: Define key characteristics and consequences of different forms of markets and Oligopoly.</p>
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Part-B Contents of the Course

Unit	Topic	Contact Hours
I	<p>Managerial Economics: Nature, scope and applications of managerial economics</p> <p>Basic concepts of economics used in managerial decision making: Incremental Reasoning, Marginal Analysis, Opportunity Cost, Discounting Principal, Time Perspective.</p> <p>Demand Analysis: Determinants of Demand, Law of demand; Elasticity of Demand; Demand Estimation and Forecasting.</p> <p>Consumer Equilibrium: Cardinal Approach and Ordinal Utility Approach.</p>	15
II	<p>Supply Decisions: Law of Supply, Elasticity of Supply.</p> <p>Theory of Production: Production Function, Law of variable proportions, Production Function with two Variable Inputs, Laws of Returns to Scale, Economies & Diseconomies of large scale</p>	15

	Production. Cost of Production: Cost Concepts and types of cost, Short Run & Long Run Cost Function, Learning Curve.	
III	Price-Output decisions: Market Classification, Equilibrium of a Firm. Perfect Competition: Main Features, Equilibrium, Price and Output decisions. Monopoly: Main Features, Equilibrium, Price and Output decisions, Discriminating Monopoly, Peak Load Pricing. Monopolistic Competition: Meaning and Main Features, Price-Output Determination of firm, Group Equilibrium, Product Differentiation.	15
IV	Oligopoly: Main Features and Classification of Oligopoly, Pricing under Collusive and Non-Collusive Oligopoly. Pricing strategies: Cost-Plus Pricing, Marginal Cost Pricing, Rate of Return (or Target) Pricing, Going Rate Pricing, Customary Pricing, Cyclical Pricing, Administered Pricing, Psychological Pricing. Price skimming; Price penetration; Peak load pricing , Objectives of business firms.	15

Part-C Learning Resources

Suggested Readings

- H.L.Ahuja, Managerial Economics S. Chand publications
- P L Mehta, Managerial Economics: Analysis, Problems and Cases, Sultan Chand & Sons
- D.N.Dwivedi, Managerial Economics, Vikas Publishing
- Dominick Salvatore & Siddartha K. Rastogi, Managerial Economics: Principles and Worldwide Application, Oxford Higher Education
- Geetika, Piyali Ghosh, Purba Roy Choudhary, Managerial Economics, Mc Graw Hill Education
- D.M.Mithani, Managerial Economics: Theory and Applications, Himalaya Publishing House
- P N Chopra published, Managerial Economics, Kalyani Publishers
- Raj Kumar and Kuldip Gupta, Business Economics, UDH Publishers

Part-D

Mapping of Course Outcomes with Programme Outcomes : 24-L6.0-MCM-103

Course Outcomes	PO1	PO2	PO3	PO4	PO5	PO6
CO1	S	M	S	S	S	S
CO2	S	S	S	S	S	M
CO3	S	S	S	S	S	S
CO4	S	S	M	S	S	S

S= Strong, M= Medium, W=Weak

Part-A Introduction Semester 01 : w.e.f.Session 2024-25	
Name of Programme	Two year Post Graduate Programme in Commerce: Master of Commerce (M.Com) 02 Years
Semester	01
Name of the course	Statistical Skills for Business
Course Code	24-L6.0-MCM-104
Course Type	CC-1
Maximum Marks	100 (End Term exam : 70 + Internal Assessment 30)
Total Credits	04 (03 Theory + 01 Tutorial)
Total Contact Hours	60 Hours (15 Weeks per semester X 04 Hours per week)
Time Allowed for End Term Exam	03 Hours

Instructions for the paper setter

The examiner will set nine questions in all covering the whole syllabus. Question No.1 will be compulsory and consist of 7 small questions of two marks each, covering the whole syllabus.

The remaining 8 questions will be set from the syllabus on two questions from each unit basis; out of which the students will attempt four questions selecting one from each unit.

All questions will carry 14 marks each.

Important: *The Examiner will set at least THREE numerical questions in the question paper.*

Course learning outcomes	After completing the course students would be able to: CO1: Gain knowledge and practical understanding of various statistical concepts. CO2: Understand various statistical tests, hypothesis and various analytical tools. CO3: Understand and solve the problems relating to testing of Hypothesis. CO4: Learn to use various statistical techniques in solving business and research problems
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Part-B Contents of the Course

Unit	Topic	Contact Hours
I	Importance of Statistics for Business. Introduction of some Useful statistical skills for business forecasting and Analysis. Correlation and Regression Analysis: Bivariate, Partial and Multiple Correlation and Regression (Up to three variables)	15
II	Probability Theory; Concept of probability; Different approaches to probability; conditional probability; application of Addition and Multiplication Laws; Baye's Theorem and Mathematical expectation. Probability distribution- Binomial distribution, Poisson distribution and Normal distribution.	15
III	Sampling and statistical inference – parameter and statistic, sampling and non-sampling errors, sampling distribution of mean and proportion, degree of freedom, standard error, central limit theorem. for mean, proportion and	15

	<p>variance.</p> <p>Statistical Inference:- Hypothesis testing – Meaning, types, type 1 and type 2 errors, level of significance, two tailed and one tailed tests. Procedure for hypothesis testing. Sampling tests – Large and small sample tests – Z-Test, T-Test, Fisher's Z test for correlation coefficient</p>	
IV	<p>Association of Attributes: Criterion of Independence, Consistency of data (two and three attributes), Chi-Square- χ^2 Test, Conditions for apply χ^2 Test, Yate's correction, Uses of χ^2 Test, Additive Property of χ^2., Misuse of Chi-Square Test and its limitations</p>	15

Part-C Learning Resources

Suggested readings:

- Gupta, S.P. Statistical Methods, Sultan Chand, Delhi
- Hooda, R.P: Statistics for Business and Economics, Macmillan India Ltd. New Delhi.
- Heinz, Kohler: Statistics for Business & Economics, Harper Collins.
- Lawrence B. Morse: Statistics for Business & Economics, Harper Collins.
- Levin, Richard I and David S Rubin: Statistics for Management, Prentice Hall of India, Delhi.
- Ishwar Sharma, Statistical Analysis for Business (English and Hindi Medium), Shree Mahavir Publications, Delhi.

Part-D

Mapping of Course Outcomes with Programme Outcomes : 24-L6.0-MCM-104

Course Outcomes	PO1	PO2	PO3	PO4	PO5	PO6
CO1	S	S	S	S	S	M
CO2	S	S	S	S	S	S
CO3	S	S	S	S	S	M
CO4	S	S	M	S	S	M

S= Strong, M= Medium, W=Weak

Part-A Introduction	
Semester 01 : w.e.f.Session 2024-25	
Name of Programme	Two year Post Graduate Programme in Commerce: Master of Commerce (M.Com) 02 Years
Semester	01
Name of the course	Financial Institutions and Markets
Course Code	24-L6.0-MCM-105
Course Type	CC-1
Maximum Marks	100 (End Term exam : 70 + Internal Assessment 30)
Total Credits	04 (03 Theory + 01 Tutorial)
Total Contact Hours	60 Hours (15 Weeks per semester X 04 Hours per week)
Time Allowed for End Term Exam	03 Hours

Instructions for the paper setter

The examiner will set nine questions in all covering the whole syllabus. Question No.1 will be compulsory and consist of 7 small questions of two marks each, covering the whole syllabus. The remaining 8 questions will be set from the syllabus on two questions from each unit basis; out of which the students will attempt four questions selecting one from each unit. All questions will carry 14 marks each.

Course learning outcomes	<p>After completing the course students would be able to:</p> <p>CO1: Understand the working of financial institutions and markets both individually and as an interlinked system.</p> <p>CO2: Develop an understanding of the organization, role, functioning and need for regulation of different types of financial markets in India.</p> <p>CO3: Familiar with the role of commercial banks, NBFCs and development banks in India.</p> <p>CO4: To acquaint the learners with the working of Insurance companies and regulators.</p>
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Part-B Contents of the Course

Unit	Topic	Contact Hours
I	Financial system: Concept, nature and role; Financial system and financial markets; Banking and non banking financial institutions; Consolidation and competition among financial institutions; Financial conglomerates; Financial system and economic developments; Indian Financial system- an overview.	16
II	Financial markets : Organization, economic role, instruments & regulation of money market; Capital Market- Primary and secondary markets and their organization; Government securities market; Recent developments in Indian capital and money market; Role of SEBI –An overview	14

III	Financial institutions: Commercial banking- Concept, role, classification, asset liability management, non performing assets (NPAs); Financial inclusion, recent developments in banking including restructuring, privatization, MUDRA financing; Non Banking Financial companies (NBFCs): Role and types; Private Equity, venture capital, Development banks, Concept, objectives and functions, Operational and promotional activities of development banks; IFCI, ICICI, IDBI, IRBI, SIDBI, SBI and state financial institutions.	16
IV	Life and Non Life Insurance Companies in India: Growth of insurance business Public and Private sector, Risk classification and management; Factors limiting the insurability of risk; Re-insurance; Regulatory framework of insurance- IRDA and its role An overview of Mutual Funds in India and types of Mutual Funds	14

Part-C Learning Resources

Suggested readings:

- Bhole L.M.- Financial Markets and Institutions, Tata McGraw Hill, Delhi
- Mishkin F. – The Economics of Money Banking and Financial Markets, Pearson
- Madura J. – Financial Markets and Institutions, Cengage
- Khan M. Y. – Indian Financial System, Tata Mc Graw Hill Delhi
- Kumar, V, Gupta K. Kaur: Financial Markets, institutions and Financial Services, Taxman Publications
- Srivastava R.M. – Management of Indian Financial Institutions, Himalaya Publishing House,
- Varshney, P.N.- Indian Financial System, Sultan Chand & Sons, New Delhi.
- Vij Madhu- Management of Financial Institutions in India, Anmol Publications New Delhi.
- Shekhar and Shekhar, Banking Theories and Practices, Vikas Publication
- The New Basel Record, ICFM Publication
- Indian Institute of Banking and Finance, Risk Management, McMillan Publisher

Part-D

Mapping of Course Outcomes with Programme Outcomes : 24-L6.0-MCM-105

Course Outcomes	PO1	PO2	PO3	PO4	PO5	PO6
CO1	S	S	S	S	M	S
CO2	S	S	M	S	S	S
CO3	M	M	S	S	S	S
CO4	S	M	M	S	M	S

S= Strong, M= Medium, W=Weak

**DISCIPLINE ELECTIVE COURSES
(DEC)**

FIRST SEMESTER

Part-A Introduction Semester 01 : w.e.f.Session 2024-25	
Name of Programme	Two year Post Graduate Programme in Commerce: Master of Commerce (M.Com) 02 Years
Semester	01
Name of the course	Business Valuation
Course Code	24-L6.0-MCM-106
Course Type	Discipline Elective Course (DEC) Semester-1
Maximum Marks	100 (End Term exam : 70 + Internal Assessment 30)
Total Credits	04 (03 Theory + 01 Tutorial)
Total Contact Hours	60 Hours (15 Weeks per semester X 04 Hours per week)
Time Allowed for End Term Exam	03 Hours

Instructions for the paper setter

The examiner will set nine questions in all covering the whole syllabus. Question No.1 will be compulsory and consist of 7 small questions of two marks each, covering the whole syllabus.

The remaining 8 questions will be set from the syllabus on two questions from each unit basis; out of which the students will attempt four questions selecting one from each unit.

All questions will carry 14 marks each.

Course learning outcomes	After completing the course students would be able to: CO1: Understand the concept of valuation CO2: Critically evaluate the approaches of business valuation. CO3: Gain insight on valuation of assets and liabilities CO4: Apply the valuation techniques in Merger and Acquisition,
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Part-B Contents of the Course

Unit	Topic	Contact Hours
I	Valuation: Understand value, nature and scope of valuation, types, objectives, determination of value; Business Valuation: Concept, elements, importance, valuation approaches, choice of approach, fair market value, adjustment, efficient market hypothesis, impact of capital structure on the market value of the company.	16
II	Discounted cash flow valuation: concept ,assumptions ,importance, advantages, procedure and application; Assets Valuation: Determining book value, adjustment in book value, factors in assets valuation, Valuation of Assets & Liabilities: Valuation of fixed assets, valuation of Investments	14
III	Valuation of intangible assets: Concept, criteria for identification, valuation, Issues in valuation; Valuation of Brands: Concept, need, components, approaches, valuation of liabilities.	14

IV	Valuation in case of Merger & Acquisition: Concept, Driving Forces, Merger and Acquisition (M&A) activities, theories, estimating merger gains and costs, challenges in merger process, valuation of M&A, Legal procedure, takeover defenses, Restructuring: Meaning, broad areas, techniques and Implications	16
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Part-C Learning Resources

Suggested readings:

- "Valuation: Measuring and Managing the Value of Companies" by McKinsey & Company, Inc. (John Wiley & Sons)
- "Business Valuation: An Integrated Theory" by Z. Christopher Mercer, ASA, CFA (Peabody Publishing,)
- "The Business Valuation Handbook" by Roger Grabowski, ASA (John Wiley & Sons,)
- "Valuation for Mergers and Acquisitions" by Chris M. Mellen, CFA (John Wiley & Sons,)
- "Business Valuation Body of Knowledge" by the International Society of Business Appraisers (ISBA, 2018)
- "Financial Valuation: Applications and Models" by James R. Hitchner, PhD, CPA/ABV/CFF, ASA (John Wiley & Sons,)
- "Business Valuation Discounts and Premiums" by Shannon P. Pratt, CFA, ARM, ABAR (John Wiley & Sons,)
- "Valuing a Business: The Analysis and Appraisal of Closely Held Companies" by Robert F. Reilly, CPA/ABV, CFA, ASA (McGraw-Hill,)
- "Business Valuation: An Introduction" by David Laro, CFA, ASA (John Wiley & Sons,)
- "The Valuation Handbook: Valuation Techniques from Today's Top Practitioners" edited by Rawley Thomas, CFA (John Wiley & Sons,)
- "Takeovers, Restructuring, and Corporate Governance", by Fred Weston, Mitchell, Mulherin and Parshant Salwan, Pearson Publications

Part-D

Mapping of Course Outcomes with Programme Outcomes : 24-L6.0-MCM-106

Course Outcomes	PO1	PO2	PO3	PO4	PO5	PO6
CO1	S	S	S	S	M	S
CO2	S	S	M	S	S	S
CO3	M	M	S	S	S	S
CO4	S	M	M	S	M	S

S= Strong, M= Medium, W=Weak

Part-A Introduction	
Semester 01 : w.e.f. Session 2024-25	
Name of Programme	Two year Post Graduate Programme in Commerce: Master of Commerce (M.Com) 02 Years
Semester	01
Name of the course	Marketing Management
Course Code	24-L6.0-MCM-107
Course Type	Discipline Elective Course (DEC) Semester-1
Maximum Marks	100 (End Term exam : 70 + Internal Assessment 30)
Total Credits	04 (03 Theory + 01 Tutorial)
Total Contact Hours	60 Hours (15 Weeks per semester X 04 Hours per week)
Time Allowed for End Term Exam	03 Hours

Instructions for the paper setter

The examiner will set nine questions in all covering the whole syllabus. Question No.1 will be compulsory and consist of 7 small questions of two marks each, covering the whole syllabus. The remaining 8 questions will be set from the syllabus on two questions from each unit basis; out of which the students will attempt four questions selecting one from each unit. All questions will carry 14 marks each.

Course learning outcomes	After completing the course students would be able to: CO1: Understand the concept, scope and application of Marketing Management CO2: Understand the consumer and business markets CO3: Understand of branding, pricing and marketing channels CO4: Possess understanding of integrated marketing communication and various contemporary issues in Marketing
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Part-B Contents of the Course

Unit	Topic	Contact Hours
I	Introduction: Concept, nature, scope and importance of marketing, Understanding of Consumer Behaviour, Market Segmentation and targeting, Marketing Mix Product Decisions: Product line and product mix; Branding; Packaging and labeling; Product life-cycle- strategic implications; New product development and consumer adoption process.	15
II	Brand Equity: Meaning of Brand Equity, Brand Equity Models, Building Brand Equity, Measuring Brand Equity. Managing Brand Equity, Devising a Branding Strategy, Customer Equity, Differentiation Strategies.	15
III	Pricing Decisions: Factors affecting price determination; Pricing policies and strategies; Promotion Decisions; Communication process	15

	Promotion mix advertising, personal selling, sales promotion, publicity and public relations; Determining advertising budget; Copy designing and its testing; Media selection; Advertising effectiveness; Sales promotion – tools and techniques	
IV	Distribution Channels and Physical Distribution Decisions: Nature, functions and types of distribution channels; distribution channel intermediaries; Channel management decisions; Retailing and wholesaling. Decision – areas in the Management of Physical Distribution. Cyber marketing; Relationship marketing and other developments in marketing.	15

Part-C Learning Resources

Suggested readings:

- Kotler, Keller, Koshy and Jha, Marketing Management-A South Asian Perspective, Pearson
- Pride Willian M and Ferrel O.C. **Marketing** Houghton-Mifflin Boston
- Stanton W.J., Etzel Michael J. and Walker Bruce J. **Fundamentals of Marketing**
- MC Graw-Hill, New York.
- R.L.Nolakha, Marketing Management,(Hindi Medium), Mahavir Publications, Delhi.

Part-D

Mapping of Course Outcomes with Programme Outcomes : 24-L6.0-MCM-107

Course Outcomes	PO1	PO2	PO3	PO4	PO5	PO6
CO1	S	S	S	S	M	M
CO2	S	S	S	S	S	S
CO3	S	S	M	S	S	S
CO4	M	M	S	S	S	S

S= Strong, M= Medium, W=Weak

Part-A Introduction	
Semester 01 : w.e.f. Session 2024-25	
Name of Programme	Two year Post Graduate Programme in Commerce: Master of Commerce (M.Com) 02 Years
Semester	01
Name of the course	Human Resource Management
Course Code	24-L6.0-MCM-108
Course Type	Discipline Elective Course (DEC) Semester-1
Maximum Marks	100 (End Term exam : 70 + Internal Assessment 30)
Total Credits	04 (03 Theory + 01 Tutorial)
Total Contact Hours	60 Hours (15 Weeks per semester X 04 Hours per week)
Time Allowed for End Term Exam	03 Hours

Instructions for the paper setter

The examiner will set nine questions in all covering the whole syllabus. Question No.1 will be compulsory and consist of 7 small questions of two marks each, covering the whole syllabus. The remaining 8 questions will be set from the syllabus on two questions from each unit basis; out of which the students will attempt four questions selecting one from each unit. All questions will carry 14 marks each.

Course learning outcomes	<p>After completing the course students would be able to:</p> <p>CO1: Understand the concept and scope of Human Resource Management and its changing role</p> <p>CO2: Understand the concept and process of HR planning</p> <p>CO3: Understand Training and Development</p> <p>CO4: Knowledge of Industrial relations and various laws relating to labour</p>
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Part-B Contents of the Course

Unit	Topic	Contact Hours
I	<p>Human Resource Management- Introduction, Nature, Scope, Objectives and importance of Human Resource; Managerial and Operative Functions of Human Resource Manager, Recent Trends in Human Resource Management (HRM).</p> <p>Recruitment and selection- Recruitment: Concept, Sources/methods and techniques of manpower supply; Characteristics of a good Recruitment policy and principles of Recruitment; factors affecting Recruitment. Selection: Concept and Procedure</p>	15
II	<p>Training: Concept, Need and importance of training; Methods of Training- On the job Training and Off the job Training, Essentials of a good Training programme, Principles of Training.</p> <p>Development: Meaning and Nature of Management Development: (MD), Methods of M.D and Principles of M.D.</p> <p>Employee Morale: Concept, Nature and significance of morale, Determinants and measurement of morale.</p>	15

	Productivity: Concept and significance of productivity, Measurement of Productivity, Factors influencing Industrial productivity, measures to improve productivity, relationship between morale and productivity.	
III	Workers Participation in management (W.P.M): Concept, Need, Objectives and Forms of W.P.M; Pre-requisites of effective participation; Profit sharing and Co-partnership Trade Unions: Concept, Need, Functions and Objectives of Trade Unions, Origin, Growth and development of Trade Unions in India, Difficulties and Principal drawbacks of Trade Unions movement in India. Collective Bargaining: Concept, nature, Scope and functions of Collective Bargaining in India, Essentials for the success of collective Bargaining in India.	15
IV	Industrial Relations: Concept, Importance and Objectives of industrial relations, Contents of industrial relations, Participants of industrial relations, Requirements of good industrial relation Programme. Industrial Unrest: Meaning, forms and Causes of industrial disputes, Preventive and curative methods and Agencies for reconciliation of Industrial disputes. Salient Features of Industrial Dispute Act 1947.	15

Part-C Learning Resources

Suggested Readings

- Rao.P.Subba, Essentials of Human Resource Management, Himalaya Publishing House, Bombay.
- Robins A. David, Human Resource Management, Prentice Hall of India, New Delhi.
- Flippo, Edwin B, Pirnciples of Personnel Management; McGraw Hill Book Co. NewYork.
- Ganguli, H.C. Industrial Productivity and Motivation, Asia Publishing House, Bombay.
- Yoler, Dale, Personnel Management and Industrial Relations, Prentice Hall of India, New Delhi.

Part-D

Mapping of Course Outcomes with Programme Outcomes : 24-L6.0-MCM-108

Course Outcomes	PO1	PO2	PO3	PO4	PO5	PO6
CO1	S	S	M	S	S	S
CO2	S	M	S	S	M	S
CO3	M	S	S	S	M	S
CO4	S	S	M	S	S	S

S= Strong, M= Medium, W=Weak

Part-A Introduction Semester 01 : w.e.f. Session 2024-25	
Name of Programme	Two year Post Graduate Programme in Commerce: Master of Commerce (M.Com) 02 Years
Semester	01
Name of the course	Production Management
Course Code	24-L6.0-MCM-109
Course Type	Discipline Elective Course (DEC) Semester-1
Maximum Marks	100 (End Term exam : 70 + Internal Assessment 30)
Total Credits	04 (03 Theory + 01 Tutorial)
Total Contact Hours	60 Hours (15 Weeks per semester X 04 Hours per week)
Time Allowed for End Term Exam	03 Hours

Instructions for the paper setter

The examiner will set nine questions in all covering the whole syllabus. Question No.1 will be compulsory and consist of 7 small questions of two marks each, covering the whole syllabus.

The remaining 8 questions will be set from the syllabus on two questions from each unit basis; out of which the students will attempt four questions selecting one from each unit.

All questions will carry 14 marks each.

Course learning outcomes	<p>After completing the course students would be able to:</p> <p>CO1: Develop an understanding of production management techniques in order to be able to evaluate recommendations made by technical specialist in the field.</p> <p>CO2: Student shall understand the core features of the operations and production management function at the operational and strategic levels.</p> <p>CO3: Develop an integrated framework for strategic thinking and decision making to analyze the enterprise as a whole with a specific focus on the wealth creation processes.</p> <p>CO4: Understand the concept of plant maintenance and quality control.</p>
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Part-B Contents of the Course

Unit	Topic	Contact Hours
I	Introduction: Concept, nature and scope of Production Management; Evolution of production function; Production Process, Organization of production function; Relationship between production and other functions.	15
II	Location and Layout: Location: nature, objectives and significance, Theories of location; factors influencing location. Layout: Meaning, objectives and types; principles of layout; factors affecting layout.	15
III	Production Planning and Control: Production Planning: Concept, need and Types of Production planning; Production planning techniques. Factors influencing Production Planning. Production Control: - Meaning, objectives and elements; Control techniques, Production Control in different Production Systems;	15

	Benefits & limitations.	
IV	Quality Control and Plan Maintenance. Quality control: Meaning, scope, objectives and organization; Quality Control Techniques. Plant Maintenance: Meaning, scope, objectives, types; Maintenance programme techniques & Organization.	15

Part-C Learning Resources

Suggested Readings

- Chaturvedi, M: New Product Development, Wheeler Publications, New Delhi.
- Majumdar, ramanuj: Product Management in India, Prentice Hall, New Delhi.
- Moise, S: Successful Product Management, Kogan page, New York.
- Moore, W.I: Product Planning Management, McGraw Hill, Boston.
- Quelch, J.A: Cases in Product Management, Irwin, London.
- Urban, Glen L., John R. Haqnser and Nikilesh Dholakia: Essentials of New Product Management, Prentice Hall, Englewood Cliff, New York.

Part-D

Mapping of Course Outcomes with Programme Outcomes : 24-L6.0-MCM-109

Course Outcomes	PO1	PO2	PO3	PO4	PO5	PO6
CO1	S	M	S	S	S	S
CO2	S	M	S	S	S	S
CO3	S	S	S	S	M	S
CO4	S	M	S	S	S	M

S= Strong, M= Medium, W=Weak

Compulsory Course in First Semester for all PG Course

:SEMINAR

Part-A Introduction									
Semester 01 : w.e.f. Session 2024-25									
Name of Programme	Two year Post Graduate Programme in Commerce: Master of Commerce (M.Com) 02 Years								
Semester	01								
Name of the course	Seminar								
Course Code	24-L6.0-MCM-110								
Course Type	Seminar								
Maximum Marks Internal Assessment Marks	50 00								
Total Credits	02								
Contact Hours per week	02								
Total Contact Hours	30 Hours (15 Weeks per semester X 02 Hours per week)								
Course Objectives	The objectives of this course are self-learning, understanding a topic in detail, exploring library and e-resources, comprehension of the subject/topic, investigating a problem, knowledge of ethics, effective communication and life-long learning.								
Course Outcomes	<p>After completing this course, the learner will be able to:</p> <p>CO1:Identify an area of interest and to select a topic there from realizing ethical issues related to one's work and unbiased truthful actions in all aspects of work and to develop research aptitude.</p> <p>CO2:Have deep knowledge and level of understanding of a particular topic, imbibe research orientation and attain capacity of investigating a problem.</p> <p>CO3:Obtain capability to read and understand texts from books/journals/e-contents, to communicate through write up/report and oral presentation.</p> <p>CO4: Demonstrate knowledge, capacity of comprehension, precision, defence, capability to work independently and tendency towards life-long learning</p>								
Evaluation	<p>Each student will select a topic of one's choice, will get approval from the concerned teacher incharge, he/she will prepare a seminar document, present before the group and its teacher incharge for one hour. The evaluation of the seminar will be done by the concerned teacher incharge by taking into account the following:</p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 70%;">1. Subject Knowledge</td> <td style="width: 30%; text-align: right;">08 Marks</td> </tr> <tr> <td>2. Degree of difficulty, research aptitude and knowledge</td> <td style="text-align: right;">07 Marks</td> </tr> <tr> <td>Updation in terms of choice of the topic</td> <td style="text-align: right;">15 Marks</td> </tr> <tr> <td>3. Content of the seminar report</td> <td style="text-align: right;">15 Marks</td> </tr> </table>	1. Subject Knowledge	08 Marks	2. Degree of difficulty, research aptitude and knowledge	07 Marks	Updation in terms of choice of the topic	15 Marks	3. Content of the seminar report	15 Marks
1. Subject Knowledge	08 Marks								
2. Degree of difficulty, research aptitude and knowledge	07 Marks								
Updation in terms of choice of the topic	15 Marks								
3. Content of the seminar report	15 Marks								

	4. Presentation, Communication and Language Skills 15 Marks 5. Response to questions 05 Marks
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Instructions for the paper setter

No External Examination for this paper.

Mapping of Course Outcomes with Programme Outcomes : 24-L6.0-MCM-109

Course Outcomes	PO1	PO2	PO3	PO4	PO5	PO6
CO1	S	S	S	S	S	S
CO2	S	M	S	S	S	S
CO3	M	S	S	S	S	S
CO4	S	S	S	S	S	S

S= Strong, M= Medium, W=Weak

SEMESTER-2

Part-A Introduction	
Semester 02 : w.e.f.Session 2024-25	
Name of Programme	Two year Post Graduate Programme in Commerce: Master of Commerce (M.Com) 02 Years
Semester	02
Name of the course	Accounting for Managerial Decisions
Course Code	24-L6.0-MCM-201
Course Type	CC-6
Maximum Marks	100 (End Term exam : 70 + Internal Assessment 30)
Total Credits	04 (03 Theory + 01 Tutorial)
Total Contact Hours	60 Hours (15 Weeks per semester X 04 Hours per week)
Time Allowed for End Term Exam	03 Hours

Instructions for the paper setter

The examiner will set nine questions in all covering the whole syllabus. Question No.1 will be compulsory and consist of 7 small questions of two marks each, covering the whole syllabus. The remaining 8 questions will be set from the syllabus on two questions from each unit basis; out of which the students will attempt four questions selecting one from each unit.

All questions will carry 14 marks each

Important: *The Examiner shall set at least THREE numerical questions in the question paper.*

Course learning outcomes	After completion of the course, learners will be able to: 1. Know the concepts and scope of management accounting, define the role of management and Designing the management information system for business organizations. 2. Understand the concept of responsibility accounting and measure the performance. 3. Enable the students to learn the preparation and application of budgetary statements, standard costing and marginal costing. 4. Apply the recent accounting systems required to meet the challenges of Competitive business environment.
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Part-B Contents of the Course

Unit	Topic	Contact Hours
I	Budgetary Control: Managerial Control Process; Benefits; Limitations; Installation of the System; Classification of the Budgets; Preparation of different types of Budgets, Performance Budget and Zero-Base Budgeting Standard Costing and Variance Analysis: Types of Standards, Advantages; Limitations; Setting of standards; Analysis of different types of material, labour, overhead and Sales Variances.	14

II	Marginal Costing and Break even analysis: Marginal Cost; Marginal Costing Vs. Differential Costing, Marginal Costing Vs. Absorption Costing; Contribution Analysis; Different types of Break-even Points and Charts; Cost – Volume- Profit Analysis, Key Factor Analysis. Decisions Involving Alternate Choices: Cost Concepts Associated with Decision making; Evaluation Process; Specific Management Decisions – Make or buy; Expand or Contract; Change vs. Status Quo, Exploring New Markets; Optimum Product Mix, Adding and Dropping a Product, Shut-Down Point	16
III	Capital Budgeting- Concept; nature, need, importance, Managerial Uses; Components; Terminology used in Evaluating; Capital Expenditures; Appraisal Methods – Pay Back Period; its variants. Accounting rate of return; Discounted Cash Flow Methods – NPV, IRR, Profitability Index – their Conflicts and Resolution; Capital Rationing; Analysis of risk and uncertainty in capital budgeting. Inflation and Capital Budgeting.	16
IV	Lease Financing – Operating and Financial Lease, Lease or buy decision; Evaluation of Lease methods; Balance score cards-Concepts, Objectives and perspectives.	14

Part-C Learning Resources

Suggested Readings

- Mittal S.N. Accounting for Managers: Shree Mahavir Book Depot. Delhi
- Pandey I.M. Management Accounting: Vikas Publishing House Pvt. Ltd.
- Maheshwari and Maheshwari, Accounting for Management Vikas Publishing Company New Delhi.
- Jawahar Lal, Advanced Management Accounting, S. Chand Publications Delhi.
- Horngren Charles T., Management Accounting: Pearson
- Batty J, Management Accounting: Macdonald and Evans Ltd. (London)
- Ishwar Sharma, Accounting for Managers, Shree Mahavir Book Depot, Delhi..

Part-D

Mapping of Course Outcomes with Programme Outcomes : 24-L6.0-MCM-201

Course Outcomes	PO1	PO2	PO3	PO4	PO5	PO6
CO1	S	S	S	S	S	S
CO2	S	M	S	S	S	S
CO3	M	S	S	S	S	S
CO4	S	S	S	S	S	S

S= Strong, M= Medium, W=Weak

Part-A Introduction	
Semester 02 : w.e.f.Session 2024-25	
Name of Programme	Two year Post Graduate Programme in Commerce: Master of Commerce (M.Com) 02 Years
Semester	02
Name of the course	Financial Management
Course Code	24-L6.0-MCM-202
Course Type	CC-7
Maximum Marks	100 (End Term exam : 70 + Internal Assessment 30)
Total Credits	04 (03 Theory + 01 Tutorial)
Total Contact Hours	60 Hours (15 Weeks per semester X 04 Hours per week)
Time Allowed for End Term Exam	03 Hours

Instructions for the paper setter

The examiner will set nine questions in all covering the whole syllabus. Question No.1 will be compulsory and consist of 7 small questions of two marks each, covering the whole syllabus. The remaining 8 questions will be set from the syllabus on two questions from each unit basis; out of which the students will attempt four questions selecting one from each unit.

All questions will carry 14 marks each

Important: *The Examiner shall set at least THREE numerical questions in the question paper.*

Course learning outcomes	After completing the course students will be able to: CO1: Understand the concept of financial management and time value of money. CO2: Use of capital structure & dividend decision theories in business decision making. CO3: Explore the capital budgeting techniques in long term managerial decisions. CO4: Use of working capital decisions for efficient management of short term finance.
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Part-B Contents of the Course

Unit	Topic	Contact Hours
I	Meaning of Financial Management, Traditional and Modern Concept of Financial Management, Basic Principles of Financial Management, Functions, Scope and Objectives of Financial Management. Organisation of Finance Functions. Financial Planning: Over capitalization and under capitalization- Meaning and Causes, impact of over and under capitalization on a firm and their resolutions.	14
II	Cost of Capital; Definition and concepts, Explicit and implicit cost, Dividend approach and CAPM approach, Types of Weights and Measurement of Weighted Average cost of capital, Computation of equilibrium market price of equity shares and debentures when	16

	growth rate of dividend and interest rate is not constant. Concept of Operating, Financial and Combined Leverage. Indifference level of EBIT, ROI-ROE Analysis, EBIT-EPS analysis.	
III	Capital Structure Theories, Taxation and Capital Structure, Planning the capital structure, Factors affecting capital structure, Assessment of Debt Capacity of a firm. Theories of Dividends-Walter Model, Gordon Model, Radical Model, Modigliani and Miller Hypothesis, Factors affecting dividend policy, Stock Dividend and Stock Split	15
IV	Working Capital Management, Concept, Need, Determinants, Finance Mix for working capital, Estimating working capital needs, Management of Cash and Marketable Securities, Receivables Management and Inventory Management, Sources of Working capital financing.	15

Part-C Learning Resources

SUGGESTED READINGS

- M.Y.Khan and P.K.Jain 'Financial Management' McGraw Hill Education (India) Pvt. Ltd.
- I.M.Pandey 'Financial Management' Vikas Publishing Company New Delhi.
- Parsana Chandra 'Financial Management Theory and Practice'
- N.R. Parasuraman, Financial Management, Cengage Publications Delhi.
- Van Horse, James C 'Financial Management and Policy. Prentice Hall.
- Keown.J. , Financial Management: Principles and Applications, Pearson Education.
- Tulsian and Tulsian, Financial Management, Vikas Publishing Company New Delhi.
- Ishwar Sharma, Financial Management,(English & Hindi Medium) Shree Mahavir Publishing Company New Delhi.

Part-D

Mapping of Course Outcomes with Programme Outcomes : 24-L6.0-MCM-202

Course Outcomes	PO1	PO2	PO3	PO4	PO5	PO6
CO1	S	M	S	S	S	S
CO2	S	M	S	S	S	S
CO3	S	M	S	S	S	S
CO4	S	S	S	S	S	M

S= Strong, M= Medium, W=Weak

Part-A Introduction Semester 02 : w.e.f.Session 2024-25	
Name of Programme	Two year Post Graduate Programme in Commerce: Master of Commerce (M.Com) 02 Years
Semester	02
Name of the course	Strategic Management
Course Code	24-L6.0-MCM-203
Course Type	CC-8
Maximum Marks	100 (End Term exam : 70 + Internal Assessment 30)
Total Credits	04 (03 Theory + 01 Tutorial)
Total Contact Hours	60 Hours (15 Weeks per semester X 04 Hours per week)
Time Allowed for End Term Exam	03 Hours

Instructions for the paper setter

The examiner will set nine questions in all covering the whole syllabus. Question No.1 will be compulsory and consist of 7 small questions of two marks each, covering the whole syllabus.

The remaining 8 questions will be set from the syllabus on two questions from each unit basis; out of which the students will attempt four questions selecting one from each unit.

All questions will carry 14 marks each

Course learning outcomes	<p>After completing the course students will be able to:</p> <p>CO1: Explain the basic concepts, principles and practices associated with strategy formulation and implementation.</p> <p>CO2: Understand the strategic decisions that organizations make and have an ability to engage in strategic planning.</p> <p>CO3: Develop and prepare organizational strategies that will be effective for the current business environment.</p> <p>CO4: Understand the concept of strategy implementation, functional implementation and strategic evolution etc.</p>
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Part-B Contents of the Course

Unit	Topic	Contact Hours
I	Strategic Management Process: defining of strategy, levels and approaches to strategic decision making, roles of strategies, mission and objectives, strategic business unit, environment – concept, components and appraisal	15
II	Organization appraisal and strategy formulation: organizational dynamics and structuring, organizational appraisal, SWOT analysis, formulation of corporate level strategies and business strategies, strategy analysis and choice – the process, BCG matrix, GE matrix, SPACE approach, and strategic plan	15
III	Strategy implementation: aspects, structures, design and change;	15

	behavioural implementation – leadership, culture, value and ethics	
IV	Functional implementation: functional strategies, plans and policies; marketing; financial, personal, operations, its plans and policies; strategic evaluation and control – an overview of strategic evaluation and control, techniques of strategic evaluation and control.	15
Part-C Learning Resources		
Suggested Readings:		
<ul style="list-style-type: none"> • Kazmi, Azhar, Business Policy and Strategic Management, Tata McGraw Hill Publishing Company Ltd., New Delhi • David, Fred R. Strategic Management – Concept and Cases , Pearson Education, Delhi • Hitt, M.A., Ireland R.D. and Hos Kissom R.D., Strategic Management Competitiveness and Globalisation; Thomson Asia Pvt. Ltd. • Pearce II J A and Robinson Jr., R.B., Strategic Management – Strategy Formulation and Implementation, AITBS Publishers and Distributors, Delhi • Sharma, F.C., Strategic Management, Shree Mahavir Publishing Company, New, Delhi. • Sontaki, C.L., Strategic Management, Kalyani Publications, Delhi. (English and Hindi) • Chaturvedi and Gupta, वित्तीय नियन्त्रण विधियां, Shree Mahavir Publishing Company, New, Delhi (Hindi Medium) 		

Part-D

Mapping of Course Outcomes with Programme Outcomes : 24-L6.0-MCM-203

Course Outcomes	PO1	PO2	PO3	PO4	PO5	PO6
CO1	S	S	M	S	S	S
CO2	S	S	S	S	M	S
CO3	S	S	S	S	S	M
CO4	S	M	S	S	S	S

S= Strong, M= Medium, W=Weak

Part-A Introduction	
Semester 02 : w.e.f.Session 2024-25	
Name of Programme	Two year Post Graduate Programme in Commerce: Master of Commerce (M.Com) 02 Years
Semester	02
Name of the course	Business Research Methods
Course Code	24-L6.0-MCM-204
Course Type	CC-9
Maximum Marks	100 (End Term exam : 70 + Internal Assessment 30)
Total Credits	04 (03 Theory + 01 Tutorial)
Total Contact Hours	60 Hours (15 Weeks per semester X 04 Hours per week)
Time Allowed for End Term Exam	03 Hours

Instructions for the paper setter

The examiner will set nine questions in all covering the whole syllabus. Question No.1 will be compulsory and consist of 7 small questions of two marks each, covering the whole syllabus. The remaining 8 questions will be set from the syllabus on two questions from each unit basis; out of which the students will attempt four questions selecting one from each unit. All questions will carry 14 marks each

Course learning outcomes	After completing the course students will be able to: CO1: Understand about research and their types. CO2: Identify the research design, qualitative, quantitative and mixed methods of research CO3: Become familiar with good practices in conducting quantitative and qualitative tools and techniques CO4: Design a good quantitative purpose statement and good quantitative research tools for interviews and observation.
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Part-B Contents of the Course

Unit	Topic	Contact Hours
I	Business research; its concept, nature, need and managerial value of business research; understanding of concepts, constructs and variables, Types of research-Exploratory research, Descriptive Research and Causal research, Steps involved in research process and structure of a research proposal	15
II	Research design – concept and types – exploratory, descriptive, and experimental; Sampling design; techniques, factors influencing sample size, measurement – concept, measurement scales – types and construction of scales and reliability and validity aspects in measurement, Research Proposal.	15

III	Non-Parametric Tests for Business Research- Sign test, Wilcoxon's signed rank tests, Wald wolfo witz test, run test for randomness, The Mann- Whitney U-Test, Kruskal Wallis H-Test, Median Test, Kolmogrov Smirnov (K-S Statistics) Test.	15
IV	Analysis of Variance: Introduction, assumptions, Techniques of Analysis of Variance – one way classification and two way classifications. F-Test. Research Report-Ingredients and constructions of research report; Citation & Reference, Procedure of preparation of reference and bibliography.	15

Part-C Learning Resources

Suggested Readings:

- Naval Bajpai, Business Research Methods, Pearson Publication, Delhi.
- Kothari, C.R., **Research Methodology, New Age International Publishers.**
- Hooda, R.P: Statistics for Business and Economics, Macmillan India Ltd. New Delhi
- Gupta, S.P. Statistical Methods, Sultan Chand, Delhi
- Zikmund, Millian G., **Business Research Methods** , Thomson Learning , Bombay
- Cooper, Donald R- and Pamels Schindler, **Business Research Methods** , Tata McGraw Hills,New Delhi
- Geode, Millian J. & Paul K. Hatl, **Methods in Research**, McGraw Hills, New Delhi
- Sekran, Uma, **Business Research Method**, Miley Education, Singapore
- Business Research Methods, H.K.Dangi & Shruti Dewen, Vikas Publishing Company New Delhi
- Ishwar Sharma, Quantitative Techniques for Managerial Decisions, Mahavir Publications Company,
- F.C Sharma, Business Research Methods, Mahavir Publishing Company New Delhi
- Deepak Chawla & Neena Sondhi, Research Methodology, Vikas Publishing Company New Delhi

Part-D

Mapping of Course Outcomes with Programme Outcomes : 24-L6.0-MCM-204

Course Outcomes	PO1	PO2	PO3	PO4	PO5	PO6
CO1	S	S	M	S	S	M
CO2	S	S	S	S	S	S
CO3	M	S	S	S	S	S
CO4	S	S	S	M	S	S

S= Strong, M= Medium, W=Weak

Part-A Introduction Semester 02 : w.e.f. Session 2024-25		
Name of Programme	Two year Post Graduate Programme in Commerce: Master of Commerce (M.Com) 02 Years	
Semester	02	
Name of the course	Current Issues in Commerce	
Course Code	24-L6.0-MCM-205	
Course Type	CC-10	
Maximum Marks	100 (End Term exam : 70 + Internal Assessment 30)	
Total Credits	04 (03 Theory + 01 Tutorial)	
Total Contact Hours	60 Hours (15 Weeks per semester X 04 Hours per week)	
Time Allowed for End Term Exam	03 Hours	
Instructions for the paper setter		
<p>The examiner will set nine questions in all covering the whole syllabus. Question No.1 will be compulsory and consist of 7 small questions of two marks each, covering the whole syllabus. The remaining 8 questions will carry 14 marks each out of which the student will require to attempt any four questions. In this way total five questions will be answered by students.</p>		
Course learning outcomes	<p>After completing the course students will be able to:</p> <p>CO1: Understand the latest market trends related to finance and business.</p> <p>CO2: Connect themselves with the latest political events and new policies announced by the government of India.</p> <p>CO3: Understand geopolitical strategies among nations used in international trade.</p> <p>CO4: Explore new opportunities in the industry..</p>	
Part-B Contents of the Course		
	Topic	Contact Hours
	<p>The contents of the syllabus will be finalized by the department of commerce each year and will be shared on university websites.</p> <p>The syllabus contents will cover the latest developments in the Area of Accounting, Finance, Marketing, Human Resources and General business environment during the financial year commencing from 1st April to 31st March of the current academic year.</p> <p>For example in 2nd semester of Academic Session 2024-25 , all the developments in above mention area from 1st April 2024 to 31st March 2025 will be covered in the syllabus.</p> <p>These contents will be based on news coverage and editorials in various newspapers and Business Magazines.</p>	60

Part-C Learning Resources

Suggested Readings:

- Newspapers: The Economic Times, Business Standard, Financial Express, Hindustan , The Times of India, The Tribune etc.
- Magazines : Business Outlook, Business Today, Outlook Money, Outlook Business, India Today etc.

Part-D

Mapping of Course Outcomes with Programme Outcomes : 24-L6.0-MCM-205

Course Outcomes	PO1	PO2	PO3	PO4	PO5	PO6
CO1	M	M	S	S	S	S
CO2	S	S	M	S	S	S
CO3	S	M	M	S	S	S
CO4	M	S	S	S	S	S

S= Strong, M= Medium, W=Weak

**DISCIPLINE ELECTIVE COURSES
(DEC)
SECOND SEMESTER**

Part-A Introduction	
Semester 02 : w.e.f.Session 2024-25	
Name of Programme	Two year Post Graduate Programme in Commerce: Master of Commerce (M.Com) 02 Years
Semester	02
Name of the course	Entrepreneurship Development
Course Code	24-L6.0-MCM-206
Course Type	Discipline Elective Course (DEC) Semester-2
Maximum Marks	100 (End Term exam : 70 + Internal Assessment 30)
Total Credits	04 (03 Theory + 01 Tutorial)
Total Contact Hours	60 Hours (15 Weeks per semester X 04 Hours per week)
Time Allowed for End Term Exam	03 Hours

Instructions for the paper setter

The examiner will set nine questions in all covering the whole syllabus. Question No.1 will be compulsory and consist of 7 small questions of two marks each, covering the whole syllabus. The remaining 8 questions will be set from the syllabus on two questions from each unit basis; out of which the students will attempt four questions selecting one from each unit. All questions will carry 14 marks each.

Course learning outcomes	<p>After completing the course students would be able to:</p> <p>CO1: Understand the concept of entrepreneurship, entrepreneurship traits and small business environment</p> <p>CO2: Use feasibility planning, marketing research, pricing strategies etc to set-up a successful startup.</p> <p>CO3: Explore various alternatives sources of finance and acquire complete knowledge about franchising, acquisition of existing business, working capital requirement etc.</p> <p>CO4: Understand the government schemes and policies for entrepreneurship development and promotion of new startups.</p>
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Part-B Contents of the Course

Unit	Topic	Contact Hours
I	Entrepreneurship: Conceptual issues. Entrepreneurship vs. Management. Roles and functions of entrepreneurs, Entrepreneurship as a interactive process between the individual and the environment. Small business as the seedbed of entrepreneurship. Entrepreneurial competencies. capacity and capability Building, Entrepreneurial motivation, performance and rewards.	15
II	Opportunity scouting and idea generation: role of creativity & innovation and Business research. Sources of business ideas. preliminary screening and feasibility study of the business idea. Entrepreneurial opportunities in contemporary business environment- opportunities in network-marketing, franchising and business process outsourcing.	15

III	Life cycle of a new business, process of business startup..Feasibility Analysis ;Formulation of Feasibility Report, Selection of Factory Location, Demand Analysis, Capital and Project Costing, Working Capital Requirements, Sources of Finance. Profit Planning and Tax Planning for business enterprises.	15
IV	Entrepreneurship Development Institute in India. Government Support and incentives to new enterprise; Role of Government and Promotional Agencies, Role of Financial and Promotional institutions in entrepreneurship development, entrepreneurship development programmes in India-Latest Scenario. Ethics and Entrepreneurship.	15
Part-C Learning Resources		

Suggested Readings:

- Brandt, Steven C., The 10 Commandments for Building a Growth Company, ThirdEdition, Macmillan Business Books, Delhi,
- Bhide, Amar V., The Origin and Evolution of New Businesses, Oxford UniversityPress, New York.,
- S.S. Khanka, Entrepreneurship Development, S. Chand Publications, New Delhi.
- Dollinger, Mare J., Entrepreneurship: Strategies and Resources, Illinois, Irwin,
- Holt, David H., Entrepreneurship: New Venture Creation, Prentice-Hall of India, New Delhi, latest Edition.
- Panda, Shiba Charan, Entrepreneurship Development, New Delhi, Anmol Publications.
- Wadhwa and Chugh, Entrepreneurship Development , Shree Mahaveer Publishing Company New Delhi
- Anita Bajaj and Dolly Chugh, उद्योग विकास ,Shree Mahaveer Publishing Company New Delhi
- M.K. Sehgal, Entrepreneurship Development, UDH Publishers and Distributors Ltd. New Delhi.

Part-D

Mapping of Course Outcomes with Programme Outcomes : 24-L6.0-MCM-206

Course Outcomes	PO1	PO2	PO3	PO4	PO5	PO6
CO1	S	S	S	M	S	S
CO2	S	M	M	S	S	S
CO3	S	S	S	S	S	M
CO4	S	S	S	S	S	S

S= Strong, M= Medium, W=Weak

Part-A Introduction	
Semester 02 : w.e.f.Session 2024-25	
Name of Programme	Two year Post Graduate Programme in Commerce: Master of Commerce (M.Com) 02 Years
Semester	02
Name of the course	International Business
Course Code	24-L6.0-MCM-207
Course Type	Discipline Elective Course (DEC) Semester-2
Maximum Marks	100 (End Term exam : 70 + Internal Assessment 30)
Total Credits	04 (03 Theory + 01 Tutorial)
Total Contact Hours	60 Hours (15 Weeks per semester X 04 Hours per week)
Time Allowed for End Term Exam	03 Hours

Instructions for the paper setter

The examiner will set nine questions in all covering the whole syllabus. Question No.1 will be compulsory and consist of 7 small questions of two marks each, covering the whole syllabus. The remaining 8 questions will be set from the syllabus on two questions from each unit basis; out of which the students will attempt four questions selecting one from each unit. All questions will carry 14 marks each.

Course learning outcomes	After completing the course students would be able to: CO1: Explain the nature and impact of globalization of the world's economy. CO2: Understand the various strategies followed by multinational companies to enter into any country and how cultural differences restrict and create opportunities for them. CO3: Understand India's foreign trade policies, barriers in international business. CO4: Understand concept of regional economic integration and about various regional trade agreements and WTO, GATS, TRIPS, TRIMs etc.
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Part-B Contents of the Course

Unit	Topic	Contact Hours
I	International Business: - An overview; Domestic versus International Business; Major risks and challenges of International Business; International Business Environment- Components and determinants; stages of internationalization of business; concept of globalization. Modes of entering into international business	16
II	Foreign market entry strategies; country evaluation and selection; factors affecting foreign investment decisions; impact of FDI on home and host countries; types and motives for foreign collaboration; control mechanisms in	14

	international Business, India's FDI policy; foreign exchange; Balance of payments;	
III	Global Trading and Investment Environment: World trade in goods and services –Major trends and developments; World trade and protectionism –Tariff and non-tariff barriers; Government intervention in international trade; India's foreign trade policy	14
IV	Regional Economic Integration: Levels of Regional Economic Integration; Trade creation and diversion effects; Regional Trade Agreements: European Union (EU), ASEAN, SAARC, NAFTA, International Economic institutions: IMF, World Bank, UNCTAD World Trade Organisation (WTO): Functions and objectives of WTO; Agriculture Agreement; GATS; TRIPS; TRIMs, Corporate social responsibility (CSR).	16

Part-C Learning Resources

Suggested Readings:

- Daniels, J.D. and H. LEE Radesbaugh, International Business-Environment and Operation (New Delhi; Pearson Education).
- Hill, Charles W.L., International Business – competency in the Global marketplace (New Delhi: Tata McGrawHill).
- Sundram, Anant K and steward J Black, The International Business environment: Text and Cases (New Delhi: Prentice Hall ofIndia).
- Sharan, V., Internatinal Business: Concept, Environment and strategy (New Delhi:Person Education)
- Beth V. Yarbrough and Robert H.Yarbrough, The World Economy – Trade and Finance, Thomson Leaning, Singapore

Part-D

Mapping of Course Outcomes with Programme Outcomes : 24-L6.0-MCM-207

Course Outcomes	PO1	PO2	PO3	PO4	PO5	PO6
CO1	S	S	M	S	S	S
CO2	S	M	S	S	S	S
CO3	S	S	S	S	S	M
CO4	S	S	S	S	S	S

S= Strong, M= Medium, W=Weak

Part-A Introduction	
Semester 02 : w.e.f.Session 2024-25	
Name of Programme	Two year Post Graduate Programme in Commerce: Master of Commerce (M.Com) 02 Years
Semester	02
Name of the course	Foreign Trade Policy and Procedures
Course Code	24-L6.0-MCM-208
Course Type	Discipline Elective Course (DEC) Semester-2
Maximum Marks	100 (End Term exam : 70 + Internal Assessment 30)
Total Credits	04 (03 Theory + 01 Tutorial)
Total Contact Hours	60 Hours (15 Weeks per semester X 04 Hours per week)
Time Allowed for End Term Exam	03 Hours

Instructions for the paper setter

The examiner will set nine questions in all covering the whole syllabus. Question No.1 will be compulsory and consist of 7 small questions of two marks each, covering the whole syllabus. The remaining 8 questions will be set from the syllabus on two questions from each unit basis; out of which the students will attempt four questions selecting one from each unit. All questions will carry 14 marks each.

Course learning outcomes	<p>After completion of the course, students will be able to:</p> <p>CO1: Prepare the documents as per standards of the authorities across national boundaries.</p> <p>CO2: Correlate the policies and documents as per the nature of the business.</p> <p>CO3: Adapt the business as per the contemporary business environment in the international market.</p> <p>CO4: Evaluation of the nuances of import and export clearance procedures</p>
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Part-B Contents of the Course

Unit	Topic	Contact Hours
I	India's Foreign Trade Policy: Direction and composition of India's foreign trade, Export-Import policy; Export promotion and institutional set-up; Deemed exports: Rupee Convertibility; Directions and Composition of world trade, Balance of Payment Account: Concept and significance of balance of payments account; Current and capital account components and accounting system; Balance of payment deficits and correction policies, BOP equilibrium & disequilibrium.	15
II	Free trade versus protection; tariff classification; economic effects of tariff; tariff retaliation; export subsidies, countervailing duties and dumping; effects of a quota; international economic integration – forms and levels; trade creating and trade diverting effects of a custom union;	15

	repercussions of regional economic groupings on the strategy of international marketers, Labour migration, international trade in Services	
III	Export Procedures: Central Excise clearance; Custom clearance, Role of clearing and forwarding Agents, Shipment of Export Cargo, Export Credit, Export Credit Guarantees and Policies, Forward Exchange Cover, Finance for export on deferred payment terms, Duty draw-backs.	15
IV	Importing Procedure: Import licensing policy, Actual user licensing, Replenishment licensing/Import/Export passbook, Capital – Goods licensing/ Export Houses/ Trading Houses.	15

Part-C Learning Resources

Suggested readings:

- Charunilam, F.: International Economics, The Tata MacGraw Hill, New Delhi
- Chacholiades, M., International Trade: Theory & Policy, McGraw Hill, Kogakusha, Japan
- Mishra, S.K. and Puri, Indian Economy, Himalaya Publication
- Sharan, V., International Business: Concept, Environment and strategy (New Delhi: Person Education)
- Beth V. Yarbrough and Robert H. Yarbrough, The World Economy – Trade and Finance, Thomson Learning, Singapore

Part-D

Mapping of Course Outcomes with Programme Outcomes : 24-L6.0-MCM-208

Course Outcomes	PO1	PO2	PO3	PO4	PO5	PO6
CO1	S	S	S	S	M	M
CO2	S	S	S	S	S	S
CO3	S	S	M	S	S	S
CO4	M	M	S	S	S	S

S= Strong, M= Medium, W=Weak

Part-A Introduction	
Semester 02 : w.e.f.Session 2024-25	
Name of Programme	Two year Post Graduate Programme in Commerce: Master of Commerce (M.Com) 02 Years
Semester	02
Name of the course	E-Commerce
Course Code	24-L6.0-MCM-209
Course Type	Discipline Elective Course (DEC) Semester-2
Maximum Marks	100 (End Term exam : 70 + Internal Assessment 30)
Total Credits	04 (03 Theory + 01 Tutorial)
Total Contact Hours	60 Hours (15 Weeks per semester X 04 Hours per week)
Time Allowed for End Term Exam	03 Hours

Instructions for the paper setter

The examiner will set nine questions in all covering the whole syllabus. Question No.1 will be compulsory and consist of 7 small questions of two marks each, covering the whole syllabus. The remaining 8 questions will be set from the syllabus on two questions from each unit basis; out of which the students will attempt four questions selecting one from each unit. All questions will carry 14 marks each.

Course learning outcomes	<p>Course Outcomes:</p> <p>CO1: Understand the basic concepts, technologies used and Customer Relationship Management in the field of Business.</p> <p>CO2: Adequate knowledge and understanding about E-Commerce practices.</p> <p>CO3: Possess knowledge and other soft skills and to react aptly when confronted with critical decision making.</p> <p>CO4: Identify the key security threats in the E-commerce environment</p>
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Part-B Contents of the Course

Unit	Topic	Contact Hours
I	<p>E-commerce : Introduction, Definition, Evolution, Major areas of Application and Major Issues in Implementing, Traditional Commerce Vs. E-Commerce, Economic Potential, Driving Forces behind E-Commerce, Advantages and Disadvantages of E-Commerce. Obstacles in Success of e E-Commerce, Types of E-Commerce- B2B, B2C,C2B, C2C,B2G, Architectural Framework for E-Commerce.</p> <p>Business Models: Introduction and Key Components of Business Models, Types of Business Models, e-Shops, e-Procurement, e-Auctions-Basic Operating Rules for e-Auction Participants, Advantages of e-Auction.</p>	15
II	<p>Electronic Payment Systems: Introduction, Limitations of Traditional Payment, Comparison of Conventional and Electronic Payment System, Usage of E-Payment Systems, Critical Success Factors, Types of Electronic Payment Systems, Credit Card, Electronic Cheque System, Electronic Cash System, Smart Card, their advantages, disadvantages and comparison, Other Electronic Payments</p>	15

	systems-P2P payment, Electronic wallets , E-Banking , Online Fund Transfer, ATM card, Security in Electronic Payments-Encryption, Electronic Certificates, Payment protocols .	
III	Email Marketing- Introduction, Use of Email, Social networking-marketing tool, Social Media, Social Media Marketing-objectives, risks, Viral Marketing-Introduction, The Viral Effect, working, Introduction of E-Retailing and its Components. Advertisements: Introduction, Web Based Advertising, Types of Web-Based Advertising, Advantage, Disadvantages, Search Engine Advertisements-Advantages and Disadvantages, Search Engine Optimisation (SEO)-SEO Techniques, Advantages, Online Marketing-Introduction, Definition, Importance, types and advantages.	15
IV	Customer Relationship Management (CRM)-Introduction, Purpose, Levels, Features, Importance, Goals, relation with IT, e-CRM, difference from CRM, Data Mining, Social Media-Types of Social Networking Sites, Data Mining from Social Networking Sites. Cloud Computing: Introduction and Characteristics, E-Commerce Security and Privacy: Introduction, Online Fraud-Types, Privacy- Privacy Issues, Cyber Laws:- Need of Cyber Laws, Introduction of IT Act 2000.	15

Part-C Learning Resources

Suggested Readings:

- Greenstein and Feinman, “E-Commerce”, TMH
- Ravi Kalakota, Andrew Whinston, “Frontiers of Electronic Commerce”, Addison a. Wesley
- Denieal Amor, “ The E-Business Revolution”, Addison Wesley
- Gupta, Satinder Bal, “ IT and E-Commerce”, Mahavir Publications, Delhi
- Bajaj & Nag, “E-Commerce: The Cutting Edge of Business”, TMH
- G.S.V.Murthy, “E-Commerce Concepts, Models, Strategies”, Himalaya Publishing House
- Gray P. Schneider, “Electronic commerce”, Pearson.
- Pandey and Shukla, E-Commerce and Mobile Commerce Technologies, S.Chand Publishing Company, Delhi
- Sunil Malhotra, E-Commerce, Kalyani Publishers.

Part-D

Mapping of Course Outcomes with Programme Outcomes : 24-L6.0-MCM-209

Course Outcomes	PO1	PO2	PO3	PO4	PO5	PO6
CO1	S	S	S	S	M	S
CO2	S	S	M	S	S	S
CO3	S	S	S	S	S	M
CO4	M	S	S	S	S	S

S= Strong, M= Medium, W=Weak

INDIRA GANDHI UNIVERSITY,MEERPUR,REWARI
Constitutional, Human and Moral Values, and IPR

w.e.f. Session:2024-25						
Part-A-Introduction						
Name of the Programme	Common to all PG Programmes					
Semester	Second					
Name of the Course	Constitutional, Human and Moral Values, and IPR					
Course Code	24L6.0-CHM-201					
Course Type	CHM					
Level of the course	400-499					
Pre-requisite for the course(If any)	-					
Course Learning Outcomes(CLO) After completing this course, the learner will be able to:	CLO-1: Learn the different Constitutional Values, Fundamental rights and duties enshrined in the India Constitution. CLO-2: Understand humanism, human virtues and values, and idea of international peace. CLO-3: Grasp the basic concepts of Moral Values and Professional Conduct which are required to become a part of the civil society and for developing professionalism. CLO-4: Understand concepts of Intellectual Property Rights, Copyright, Patent ,Trademark etc. and about threats of Plagiarism.					
	Theory	Practical	Total			
Credits	2	0	2			
Teaching Hours per week	2	0	2			
Internal Assessment Marks	15	0	15			
End Term Exam Marks	35	0	35			
Max. Marks	50	0	50			
Examination Time	3hours					
Part B- Contents of the Course						
Instructions for Paper- Setter: The examiner will set 9 questions asking two questions from each unit and one compulsory question by taking course learning outcomes (CLOs) into consideration. The compulsory question (Question No. 9) will consist of eight questions (1 mark each) covering entire syllabus and the examinee will be required to attempt any seven questions out of eight questions. The examinee will be required to attempt 5 questions, selecting one question from each unit and the compulsory question. All questions will carry Seven marks each.						

Unit	Topics	Contact Hours
I	Constitutional Values: Historical Perspective of Indian Constitution; Basic Values enshrined in the Preamble of the Indian Constitution; Concept of Constitutional Morality; Patriotic Values and Ingredients Nation Building; Fundamental Rights and Duties; Directive Principles of the State Policy.	8
II	Humanistic Values: Humanism, Human Virtues and Civic Sense; Social Responsibilities of Human Beings; Ethical ways to deal with human aspirations; Harmony with society and nature; Idea of International Peace and Brotherhood (Vasudhaiv Kutumbkam).	7
III	Moral Values and Professional Conduct Understanding Morality and Moral Values; Moral Education and Character Building; Ethics of Relations: Personal, Social and Professional; Introduction to Gender Sensitization; Affirmative approach towards Weaker Sections (SCs, STs, OBCs, EWS & DAs); Ethical Conduct in Higher Education Institutions; Professional Ethics.	8
IV	Intellectual Property Rights: Meaning, Origins and Nature of Intellectual Property Rights (IPRs); Different Kinds of IPRs – Copyright, Patent, Trademark, Trade Secret/Dress, Design, Traditional Knowledge; Infringement and Offences of IPRs–Remedies and Penalties; Basics of Plagiarism policy Of UGC.	7
	Note: Scope of the syllabus shall be restricted to generic and Introductory level of mentioned topics.	
Total Contact Hours		30
Suggested Evaluation Methods		
Internal Assessment:15		End Term Examination :35
<ul style="list-style-type: none"> ➤ Theory 		15
<ul style="list-style-type: none"> • Class Participation: 		4
<ul style="list-style-type: none"> • Seminar/presentation/assignment/quiz/class test etc.: 		4
<ul style="list-style-type: none"> • Mid-Term Exam: 		7

Part C-Learning Resources

Recommended Books/e-resources/LMS:

- Ahuja, V K.). Law relating to Intellectual Property Rights, India, IN: Lexis Nexis.
- Bajpai,B.L.,Indian Ethos and Modern Management, New Royal Book Co., Lucknow,.
- Basu, D.D., Introduction to the Constitution of India (Students Edition)Prentice Hall of India Pvt. Ltd., NewDelhi,
- Dhar, P.L. & R.R. Gaur, Science and Humanism, Commonwealth Publishers, New Delhi,
- George, Sussan, How the Other Half Dies, Penguin Press,,
- Govindarajan, M., S. Natarajan, V.S. Sendil kumar (eds.), Engineering Ethics (Including Human Values), Prentice Hall of India Private Ltd, New Delhi,.
- Harries, Charles E., Michael S. Pritchard & Michael J. Robins, Engineering Ethics, Thompson Asia, New Delhi,
- Illich, Ivan, Energy & Equity, Trinity Press, Worcester,,
- Meadows, Donella H., Dennis L. Meadows, Jorgen Randers & William W. Behrens, Limits to Growth: Club of Rome's Report, Universe Books,,
- Myneni, S.R, Law of Intellectual Property, Asian Law House.
- Neeraj, P., & Khusdeep, D. . Intellectual Property Rights, India, IN: PHI learning Private Limited.
- Nithyananda, K V . . Intellectual Property Rights: Protection and Management. India, IN: Cengage Learning India PrivateLimited.
- Palekar, Subhas,How to practice Natural Farming, Pracheen (Vaidik) Krishi Tantra Shodh, Amravati, 2000.
- Phaneesh, K.R., Constitution of India and Professional Ethics, New Delhi.
- Pylee, M.V., An Introduction to Constitution of India, Vikas Publishing, New Delhi,.

Relevant Websites, Movies and Documentaries:

Value Education Websites, <http://uhv.ac.in>, <http://www.uptu.ac.in>.

Story of Stuff, <http://www.storyofstuff.com>

Cell for IPR Promotion and Management: <http://cipam.gov.in/>.

World Intellectual Property Organization: <https://www.wipo.int/about-ip/en/>

Office of the Controller General of Patents, Designs & Trademarks: <http://www.ipindia.nic.in/>

Al Gore, *An Inconvenient Truth*, Paramount Classics, USA.

Charlie Chaplin, *Modern Times*, United Artists, USA.

Modern Technology – The Untold Story, IIT, Delhi.

Semester-3

Part-A Introduction	
Semester 03	
Name of Programme	Two year Post Graduate Programme in Commerce: Master of Commerce (M.Com) 02 Years
Semester	03
Name of the course	Accounting Theory and Financial Reporting
Course Code	24-L6.5-MCM-301
Course Type	CC-11
Maximum Marks	100 (End Term exam : 70 + Internal Assessment 30)
Total Credits	04 (03 Theory + 01 Tutorial)
Total Contact Hours	60 Hours (15 Weeks per semester X 04 Hours per week)
Time Allowed for End Term Exam	03 Hours

Instructions for the paper setter

The examiner will set nine questions in all. Question No.1 will be compulsory and consist of 7 small questions of two marks each, covering the whole syllabus.

The remaining 8 questions will be set from the syllabus, on two questions from each unit basis; out of which the students will attempt four questions selecting one from each unit.

All questions will carry 14 marks each

Course learning outcomes	After completing the course, students would be able to: CO1: Explain the concepts and usefulness of accounting and accounting theory in the context of economic developments. CO2: Analyze the benefits, process, applicability of accounting standards along with developments made at International level for bringing harmonization in accounting and reporting CO3: Interpret main components of financial reporting including segment and interim reports and understand frameworks for integrated and sustainability reporting CO4: Understand the emerging developments in accounting and reporting
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Part-B Contents of the Course

Unit	Topic	Contact Hours
I	Accounting Theory: Concept, Need and Classifications; Users of Accounting Information, Factors affecting Accounting Environment, Accounting and Economic Development; Approaches to Accounting Theory; Methodology to develop Accounting Theory, Accounting Concepts and Postulates, GAAP	13
II	Accounting Standards: Concept, Benefits; Process of Standards settings in India, Harmonization in Accounting and Reporting; IFRS: Concept, Objectives, Role of IASB, Overview of IFRS 1, IFRS 2, IFRS 10, IFRS 13, IFRS 15; IFRS-converged Indian Accounting Standards (Ind AS): Concept and Implementation, Ind AS 101, Ind AS 103, Ind AS 115, Ind	17

	AS 1, Ind AS 7, Ind AS 16, Ind AS 33	
III	Financial Reporting: Concepts, Objectives, Financial Reporting Quality, Company Annual Report, Segment Reporting (including Ind AS 108), Interim Financial Reporting (including Ind AS 34), Integrated Reporting, Sustainability Reporting (including IFRS S 1 and S 2)	16
IV	Human Resource Accounting, Accounting for Price-Level Changes, Value Added Accounting, Forensic Accounting and Reporting, Artificial Intelligence in Financial Reporting	14

Part-C Learning Resources

Suggested Readings

- Jawahar Lal, Accounting Theory and Practice, Himalaya Publishing House, Mumbai
- L. S. Porwal, Accounting Theory: An Introduction, Tata McCraw Hills
- Jain, Pareek and Khandelwal, Higher Accounting, RBD Publishing House, Jaipur
- B D Chatterjee, Accounting Standard with Financial Reporting, Taxmann , New Delhi
- Andrew Higson, Corporate Financial Reporting, Sage Publication India Pvt. Ltd., New Delhi
- Amitabha Mukherjee, Illustrated Guide to Indian Accounting Standard Standards (Ind Ass) and IFRSs, Taxmann, New Delhi

Part-D

Mapping of Course Outcomes with Programme Outcomes : 24-L6.5-MCM-301

Course Outcomes	PO1	PO2	PO3	PO4	PO5	PO6
CO1	S	S	S	S	M	S
CO2	S	S	M	S	S	S
CO3	S	S	M	S	M	S
CO4	S	S	S	S	M	S

S= Strong, M= Medium, W=Weak

Part-A Introduction	
Semester 03	
Name of Programme	Two year Post Graduate Programme in Commerce: Master of Commerce (M.Com) 02 Years
Semester	03
Name of the course	Computer Application in Business and Research
Course Code	24-L6.5-MCM-302
Course Type	CC-12
Maximum Marks	End Term exam : 50 (Theory)+ 20 (Practical)=70Marks Internal Assessment: 20 (Theory)+ 10 (Practical)=30 Marks Total= 100 Marks
Total Credits	04 (03 Theory + 01 Practical)
Total Contact Hours	Theory: 45Hours (15 Weeks per semester X 03 Hours per week) Practical: 30 Hours (15 Weeks per semester X 02 Hours per week) Total : 75 Hours
Time Allowed for End Term Exam	03 Hours

Instructions for the paper setter

The examiner will set nine questions in all covering the whole syllabus. Question No.1 will be compulsory and consist of 5 small questions of two marks each, covering the whole syllabus. The remaining 8 questions will be set from the syllabus on two questions from each unit basis; out of which the students will attempt four questions selecting one from each unit. All questions will carry 10 marks each

Course learning outcomes	After completing the course students would be able to: CO1: Use MS word and MS excel for basic command like formatting text and documents, Citation and Bibliography, inserting header and footer, mail merge, graphic, show time, sound effects, animation effects etc. CO2: Apply different parametric and non- parametric tests using MS excel. CO3: Use SPSS software for data analysis. CO4: Know about accounting package used in businesses, research ethics, and basic concepts of artificial intelligences.
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Part-B Contents of the Course

Unit	Topic	Contact Hours
I	Word Processing: Introduction and working with MS-Word in MS-Office; Word basic commands; Formatting-text and documents; Citation and Bibliography, Inserting Header and Footer, Sorting and tables; Introduction to mail merge. Presentation with Power-Point: Power-point basics, creating presentations; Working with graphics in Power-Point; show	12

	time, sound effects and animation effects.	
II	Spread Sheets: Working with EXCEL-formatting, functions, chart features, working with graphics in Excel; Descriptive statistics and steps involved in calculation of descriptive statistics in MS Excel: Mean, Median, Mode, Range, Standard Deviation, Skewness, Kurtosis.	11
III	Hypothesis Testing: Chi-square test, t-Test and Analysis of Variance (ANOVA) with the help of MS Excel. An introduction to SPSS: coding, graphs, pivot tables, missing values etc. Application of Chi-square test, t-Test and Analysis of Variance (ANOVA) using SPSS	11
IV	Introduction to Accounting Packages: Preparation of vouchers, invoice and salary statements; Maintenance of inventory records; Maintenance of accounting books and final accounts; financial reports generation; Computation of GST. Introduction to Artificial Intelligence (AI): Concept of AI, importance and application of AI, Evolution of AI, Domains of AI; Machine learning and deep learning.	11
Practicum*	Practical Assignment work based on topics from unit 1-4.	30
Part-C Learning Resources		
Suggested Reading		
<ul style="list-style-type: none"> • Glyn Davis & Branko Pecar : Business Statistics using Excel, Oxford publications. • Naval Bajpai : Business Statistics, Pearson publications. • Renu Gupta : Computer Applications in Business, Shree Mahavir Book Depot (Publishers) New Sarak Delhi • Date, C.J: An Introduction to Database Systems, Addison Wesley, Massachusetts. • Mansfield, Ron: The Compact Guide to Microsoft office; BPB publication, Delhi. • Norton, peter: Working with IBM-PC,BPB Publications Delhi. • O'Brian, J.A: Management Information Systems, Tata McGraw Hill, New Delhi. 		

Part-D

Mapping of Course Outcomes with Programme Outcomes : 24-L6.5-MCM-302

Course Outcomes	PO1	PO2	PO3	PO4	PO5	PO6
CO1	S	S	M	S	S	S
CO2	S	S	S	S	S	M
CO3	S	S	S	S	S	M
CO4	S	S	M	S	S	S

S= Strong, M= Medium, W=Weak

Discipline Elective Courses (DEC) (Semester-3)

GROUP-1: ACCOUNTING AND FINANCE

Part-A Introduction	
Semester 03	
Name of Programme	Two year Post Graduate Programme in Commerce: Master of Commerce (M.Com) 02 Years
Semester	03
Name of the course	Corporate Taxation & Planning
Course Code	24-L6.5-MCM-311
Course Type	DEC-3 rd Semester, Accounting and Finance Group
Maximum Marks	100 (End Term exam : 70 + Internal Assessment 30)
Total Credits	04 (03 Theory + 01 Tutorial)
Total Contact Hours	60 Hours (15 Weeks per semester X 04 Hours per week)
Time Allowed for End Term Exam	03 Hours

Instructions for the paper setter

The examiner will set nine questions in all covering the whole syllabus. Question No.1 will be compulsory and consist of 7 Small questions of two marks each, covering the whole syllabus.

The remaining 8 questions will be set from the syllabus on two questions from each unit basis; out of which the students will attempt four questions selecting one from each unit.

All questions will carry 14 marks each

Course learning outcomes	After learning this course the students will be able to:
	CO1: Understand basic concepts regarding corporate Taxation with basic principles underlying the provisions of corporate tax laws. CO2: Provide knowledge about computation of taxable income & tax liabilities of companies. CO3: Develop an ability to do effective tax planning to reduce tax liability of companies. CO4: Provide knowledge about different tax provisions for corporate assesses and filing of income tax returns electronically.

Part-B Contents of the Course

Unit	Topic	Contact Hours
I	Corporate Taxation: Basic Concepts related to corporate Taxation-Determination of Residential Status of a Company, Deductions available to corporate assessee, Set off and carry forward of losses, Computation of taxable income of companies, Computation of corporate tax liability, Minimum Alternate Tax.	14
II	Corporate Tax Planning: Concept of Tax Planning, Tax Avoidance, Tax Evasion, and Tax Management; Requisites of	16

	successful tax planning; Precautions and limitations of tax planning; Tax planning for new business: Tax planning with reference to location, nature and different forms of organization of new business.	
III	Tax Planning in Financial Decisions: Tax implications in capital structure decisions; Tax planning in respect of managerial remuneration. Tax considerations in specific business decisions: make or buy, own or lease an asset, sale of asset used for scientific research, repair, replacement, renewal or renovation of asset, shut down or continue operations	16
IV	Corporate Restructuring and Sector-Specific Tax Planning: Tax issues and planning in respect of amalgamation of companies and demerger ; Tax provisions relating to free trade zones, special economic zones, infrastructure sectors, and notified backward areas; Tax planning in respect of Tax incentives to Exporters.	14

Part-C Learning Resources

Suggested Readings

- Ahuja, G., & Gupta, R., Corporate tax planning and management. Delhi: Bharat Law House.
- Mahrotra H.C. and Goyal S.P., Corporate Tax Planning and Management, Shaitya Bhawan Publications Agra.
- Iyengar, A. C. S., Law of income tax. Allahabad: State Mutual Book & Periodical Service.
- Singhania, V. K., & Singhania. M., Direct taxes planning and management. Taxmann Publications, Delhi.
- Srinivas, E. A., Handbook on corporate tax planning, New Delhi: Tata McGraw Hill.
- Singhania, V. K., & Singhania. M, Corporate Tax Planning and Business Procedure, Taxmann Publications, Delhi.

Note: Latest edition of the readings may be used

Part-D

Mapping of Course Outcomes with Programme Outcomes : 24-L6.5-MCM-311

Course Outcomes	PO1	PO2	PO3	PO4	PO5	PO6
CO1	S	S	S	S	M	S
CO2	S	S	M	S	S	S
CO3	S	S	S	S	M	S
CO4	S	S	M	S	M	S

S= Strong, M= Medium, W=Weak

Part-A Introduction	
Semester 03	
Name of Programme	Two year Post Graduate Programme in Commerce: Master of Commerce (M.Com) 02 Years
Semester	03
Name of the course	Investment Management
Course Code	24-L6.5-MCM-312
Course Type	DEC-3 rd Semester, Accounting and Finance Group
Maximum Marks	100 (End Term exam : 70 + Internal Assessment 30)
Total Credits	04 (03 Theory + 01 Tutorial)
Total Contact Hours	60 Hours (15 Weeks per semester X 04 Hours per week)
Time Allowed for End Term Exam	03 Hours

Instructions for the paper setter

The examiner will set nine questions in all covering the whole syllabus. Question No.1 will be compulsory and consist of 7 Small questions of two marks each, covering the whole syllabus. The remaining 8 questions will be set from the syllabus on two questions from each unit basis; out of which the students will attempt four questions selecting one from each unit. All questions will carry 14 marks each

Course learning outcomes	After completing this course, the students will be able to; CO1: Develop understanding and skills about Investment, Speculation & Gambling and risk & return analysis of different securities. CO2: Develop a broad knowledge and understanding of capital market and an ability to calculate the intrinsic value of securities by using fundamental analysis and select an appropriate security for long term investment purpose. CO3: Develop skills regarding securities valuation. CO4: Develop an ability to select appropriate security for short term investment purpose by using technical analysis.
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Part-B Contents of the Course

Unit	Topic	Contact Hours
I	Investment: Meaning, Elements, Investment Vs Speculation, Investment Vs Gambling; Approaches to Investment Analysis; Process of Investment, Investment Avenues. Risk-Return Analysis- Types and Measurement of Risk and Returns. Sources of Financial Information. SEBI- Objectives, Functions and Evaluation of its role.	14
II	Capital Markets: Overview of Primary Markets in India: Type of Issues and Recent Developments; Secondary Market: - Stock-	16

	Exchanges, Listing of Securities, Trading and Settlement Mechanism in India, Overview of Major Indices. Security Analysis-Fundamental Analysis (Macroeconomic, Industry and Company analysis), Estimation of Intrinsic Value.	
III	Security Valuation: Bonds/Debentures, Preference and Equity Shares. Options and Futures: Call Option and Put Option, Pay-off in Option Contracts, Option Valuation Model-Binomial Model and Black Schole Model.	16
IV	Technical Analysis: Application of Tools (Charting techniques, Dow-theory, Oscillators, Technical indicators of Breadth, Elliot Wave Theory, Sentiments), Evaluation of Technical Analysis; Efficient Market Theory: Random Walk Theory, Forms and Their Empirical Evidences of EMH.	14

Part-C Learning Resources

Suggested Readings

- R.P. Rustagi, Investment Analysis and Portfolio Management, Sultan Chand & Sons, Delhi.
- Punithavathy Pandian, Security Analysis and Portfolio Management, Vikas Publishing
- House Pvt. Ltd.
- V. A. Avadhani, Investment and Securities Market in India, Himalaya Publishing House.
- Punithavathy Pandian, Security Analysis and Portfolio Management, Vikas Publishing House Pvt. Ltd. Noida/New Delhi
- Chandra, P. Investment Analysis and Portfolio Management. Mc Graw Hill Education (India) Pvt. Ltd., New Delhi6. Devin S., Portfolio Management, Prentice Hall.
- V. K. Bhalla, Portfolio Analysis and Management, Sultan Chand & Sons.

Part-D

Mapping of Course Outcomes with Programme Outcomes : 24-L6.5-MCM-312

Course Outcomes	PO1	PO2	PO3	PO4	PO5	PO6
CO1	S	S	S	S	M	S
CO2	S	S	S	S	S	M
CO3	S	S	S	S	S	M
CO4	S	S	S	S	M	S

S= Strong, M= Medium, W=Weak

Part-A Introduction	
Semester 03	
Name of Programme	Two year Post Graduate Programme in Commerce: Master of Commerce (M.Com) 02 Years
Semester	03
Name of the course	Advanced Accounting
Course Code	24-L6.5-MCM-313
Course Type	DEC-3 rd Semester, Accounting and Finance Group
Maximum Marks	100 (End Term exam : 70 + Internal Assessment 30)
Total Credits	04 (03 Theory + 01 Tutorial)
Total Contact Hours	60 Hours (15 Weeks per semester X 04 Hours per week)
Time Allowed for End Term Exam	03 Hours

Instructions for the paper setter

The examiner will set nine questions in all covering the whole syllabus. Question No.1 will be compulsory and consist of 7 Small questions of two marks each, covering the whole syllabus.

The remaining 8 questions will be set from the syllabus on two questions from each unit basis; out of which the students will attempt four questions selecting one from each unit.

All questions will carry 14 marks each

Course learning outcomes	After completing this course the students will be able to: CO1: Understand and apply the procedures for the dissolution of partnership firms and converting firm into a company. CO1: Apply accounting procedures for hire purchase and installment systems, branch accounts, and preparing financial statements from incomplete records... CO1: Comprehend the statutory requirements and prepare financial statements of Banking, insurance and electricity companies. CO1: Understand the legal and accounting procedures for amalgamation, absorption, and reconstruction and preparation of accounts of Holding Companies.
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Part-B Contents of the Course

Unit	Topic	Contact Hours
I	Accounts for Special Transactions- Hire Purchase and Installment sale Transactions, Departmental Accounts. Branch Accounts including Foreign Branch.	14
II	Accounts for Corporate Restructuring-Amalgamation, Absorption and Reconstruction (External and Internal). Provisions of Ind AS 103 for Business Combinations.	16
III	Accounts of Holding Companies-Computation of Pre and Post Acquisition Profits, Minority Interest and Preparation of Consolidated Balance Sheet. Provisions of Ind AS 110 on Consolidated Financial Statements.	16

	Liquidation of a Company.	
IV	Financial Statements of Not for Profit Organization. Accounting for incomplete records. Financial statements of Electricity companies.	14

Part-C Learning Resources

Suggested Readings:

- T S Reddy and A Murthy Advanced Accountancy, Margham Publications.
- SN Maheswari& SK Maheswari Financial Accounting, Vikas Publications.
- R.L. Gupta & V.K. Gupta, Principles and Practice of Accounting, Sultan Chand & Sons.
- R.L.Gupta&Radhaswamy, Advanced Accountancy, Sultan Chand & Sons..
- S.N.Maheshwari&V.L, Advanced Accountancy (Vol-II), Maheswari, Vikas publishers.
- Dr. G. Yogeshwaran, Julia Allen - Advanced Accountancy, PBP Publications.
- Tulsian, Accountancy-III, Tata McGraw Hill Co.
- S.P. Jain & K.L Narang, Accountancy-III, Kalyani Publishers.
- D. G. Sharma, Advanced Accounting (IPCC), Tax Mann Publications.
- Prof B Amarnadh, Advanced Accounting, Seven Hills International Publishers.
- M Shrinivas & K Sreelatha Reddy, Advanced Accountancy, Himalaya Publishers

Part-D

Mapping of Course Outcomes with Programme Outcomes : 24-L6.5-MCM-313

Course Outcomes	PO1	PO2	PO3	PO4	PO5	PO6
CO1	S	S	S	S	S	M
CO2	S	M	S	S	S	S
CO3	S	S	S	S	S	S
CO4	S	S	S	S	M	S

S= Strong, M= Medium, W=Weak

Part-A Introduction	
Semester 03	
Name of Programme	Two year Post Graduate Programme in Commerce: Master of Commerce (M.Com) 02 Years
Semester	03
Name of the course	Project Planning
Course Code	24-L6.5-MCM-314
Course Type	DEC-3 rd Semester, Accounting and Finance Group
Maximum Marks	100 (End Term exam : 70 + Internal Assessment 30)
Total Credits	04 (03 Theory + 01 Tutorial)
Total Contact Hours	60 Hours (15 Weeks per semester X 04 Hours per week)
Time Allowed for End Term Exam	03 Hours

Instructions for the paper setter

The examiner will set nine questions in all covering the whole syllabus. Question No.1 will be compulsory and consist of 7 Small questions of two marks each, covering the whole syllabus.

The remaining 8 questions will be set from the syllabus on two questions from each unit basis; out of which the students will attempt four questions selecting one from each unit.

All questions will carry 14 marks each

Course learning outcomes	After completing the course students would be able to: CO1: Explain the importance, scope and functions of project management in successful project and understand the life cycle of any given project CO2: Prepare estimation of guidelines for time, costs and resources required for project management by applying different methods CO3: Understand the feasibility analysis in Project Management and network analysis tools for cost and time estimation. CO4: Demonstrate the scheduling resources and reducing project duration.
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Part-B Contents of the Course

Unit	Topic	Contact Hours
I	project Planning: Meaning and importance, An overview of capital expenditure and capital budget, Resource allocation strategy for projects, Phases of project analysis, Generation and screening of project ideas.	14
II	Market and Demand Analysis- Meaning, Steps Involved, Information for market analysis, Market Planning, Demand Forecasting and its techniques. Technical Analysis-its Dimensions, Technical Analysis with	16

	material, Manufacturing process, Product Mix, Capacity, Location, Machines and Schedules.	
III	Financial Analysis- Project costs, Estimation of cost of production, Sales, Working Capital Requirements, Estimation of Project cash flows. Sources of finance for project, Financing infrastructure Projects, BOOT/BOT system for Infrastructure Projects, Public Finance, Venture capital and Private Equity.	16
IV	Special Decision Situations-Mutually Exclusive Projects, Multiple Projects and Constraints. Analysis of Project Risk-Firm Risk and Market Risk. Social cost benefit analysis (SCBA) and UNIDO approach for project analysis. Project planning and analysis in India.	14

Part-C Learning Resources

Suggested Readings

- Chandra, Prasanna, Projects : Planning Analysis, Selection, Implementation and Review, Tata McGraw Hill, New Delhi,
- Bhavesh, M Patel, Project Management, Vikas Publishing House, New Delhi.
- Machiraju, H. R., Project Finance, Vikas Publishing House, New Delhi.
- Rao, P.C.K., Project Management and Control , Sultan Chand & Sons, N.Delhi.
- Nijiru, Cyrus and Merna,Tony, Financing Infrastructure Projects, Thomas Telford, UK

Part-D

Mapping of Course Outcomes with Programme Outcomes : 24-L6.5-MCM-314

Course Outcomes	PO1	PO2	PO3	PO4	PO5	PO6
CO1	S	M	S	S	S	S
CO2	S	S	S	S	M	S
CO3	S	S	S	S	S	S
CO4	S	S	S	S	S	M

S= Strong, M= Medium, W=Weak

Part-A Introduction	
Semester 03	
Name of Programme	Two year Post Graduate Programme in Commerce: Master of Commerce (M.Com) 02 Years
Semester	03
Name of the course	Advanced Cost Accounting
Course Code	24-L6.5-MCM-315
Course Type	DEC-3 rd Semester, Accounting and Finance Group
Maximum Marks	100 (End Term exam : 70 + Internal Assessment 30)
Total Credits	04 (03 Theory + 01 Tutorial)
Total Contact Hours	60 Hours (15 Weeks per semester X 04 Hours per week)
Time Allowed for End Term Exam	03 Hours

Instructions for the paper setter

The examiner will set nine questions in all covering the whole syllabus. Question No.1 will be compulsory and consist of 7 Small questions of two marks each, covering the whole syllabus.

The remaining 8 questions will be set from the syllabus on two questions from each unit basis; out of which the students will attempt four questions selecting one from each unit.

All questions will carry 14 marks each

Course learning outcomes	After completing the course students would be able to: CO1: Acquire the knowledge and skills to appraise the current laws and reporting preparation in the area of cost accounting. CO2: Develop a broad knowledge and understanding of how to manage inventory. CO3: Know the Concepts of Process Loss, Normal Loss, Abnormal Loss and able to calculate product costs according to process costing. CO4: Understand the Manufacturing resource planning and Enterprise resource planning.
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Part-B Contents of the Course

Unit	Topic	Contact Hours
I	Inventory system: turnover of material: ABC analysis; VEDanalysis; JIT, aims and objectives of JIT, Methodology in implementation of JIT,Impact of JIT on Production Price. JIT's effect on costing system. MaterialRequirement Planning (MRP-I), aims, methodology, methods of Operations, Requirement for Implementation of MRPI, MRPI and Inventory Management. Zero Inventory system.	14
II	Manufacturing resource planning (MRP II), Evolution, essential elements. Enterpriseresource planning (ERP), Lean Accounting, Back flush Costing, Conditions for adopting Backflush Costing,	16

	different types of back flush Costing, Accounting for Variances, disposition of variances, difficulties in backflush costing, backflow costing in JIT system.	
III	Process Costing; Work in Progress, Inter process Profits, by Products and Joint Products. Uniform costing, Concept, Scope of Uniform costing, Need for Uniform Costing, Inter firm comparison, Need for Inter Firm Comparison. Requirements of an Inter firm Comparison scheme, Types of Comparison.	16
IV	Cost records, Integral system, preparation of accounts under integral system. Nonintegral system, preparation of accounts under non-integral system. Benefits and limitations of integral and non-integral systems.	14
Part-C Learning Resources		
SUGGESTED READINGS <ul style="list-style-type: none"> • Saxena and Vashishtha: Advanced Cost Accounting; Sultan Chand and Sons, Delhi. • Horngren Charles. T: Cost Accounting – A Managerial Emphasis. Pearson Publications, Delhi. • Ravi M. Kishore : Cost Management – Taxman Publications, Delhi. • Jain, S.P, K.L.Narang : Advanced Cost Accounting. Kalyani Publications, Delhi. • Ishwar Sharma, Cost accounting and Cost Management, Mahavir Publications, Delhi. 		

Part-D

Mapping of Course Outcomes with Programme Outcomes : 24-L6.5-MCM-315

Course Outcomes	PO1	PO2	PO3	PO4	PO5	PO6
CO1	S	S	S	S	M	S
CO2	S	S	S	S	S	M
CO3	S	S	S	S	S	S
CO4	S	S	S	S	M	S

S= Strong, M= Medium, W=Weak

Part-A Introduction	
Semester 03	
Name of Programme	Two year Post Graduate Programme in Commerce: Master of Commerce (M.Com) 02 Years
Semester	03
Name of the course	Business Analytics
Course Code	24-L6.5-MCM-316
Course Type	DEC-3 rd Semester, Accounting and Finance Group
Maximum Marks	100 (End Term exam : 70 + Internal Assessment 30)
Total Credits	04 (03 Theory + 01 Tutorial)
Total Contact Hours	60 Hours (15 Weeks per semester X 04 Hours per week)
Time Allowed for End Term Exam	03 Hours

Instructions for the paper setter

The examiner will set nine questions in all covering the whole syllabus. Question No.1 will be compulsory and consist of 7 Small questions of two marks each, covering the whole syllabus.

The remaining 8 questions will be set from the syllabus on two questions from each unit basis; out of which the students will attempt four questions selecting one from each unit.

All questions will carry 14 marks each

Course learning outcomes	<ul style="list-style-type: none"> • To provide an understanding of the role of data in business decision-making. • To introduce students to tools and techniques used in business analytics. • To enable students to interpret and communicate analytic results effectively. • To develop hands-on skills using spreadsheet and data visualization tools.
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Part-B Contents of the Course

Unit	Topic	Contact Hours
I	Business analytics: Meaning, Characteristics, Scope of Business Analytics. Business Intelligence and Business Analytics. Types of Analytics: Descriptive, Predictive and Prescriptive Analysis. Business Analytics Process. Role of Business Analytics in Functional Areas (Marketing, Finance, HR, Operations) Importance of data analytics in strategic decision making.	14
II	Data-Driven Decision Making: Data Sources, Types of data: nominal, ordinal, scale; Big Data and its characteristics, Applications of Big data. Challenges in data analytics. Data Cleaning and Preparation, Measures of Central Tendency and Dispersion, Data Visualization Techniques. Introduction to R, Advantages of R, Installation of R Packages, Importing data from spreadsheet files.	16
III	Predictive and Textual Analytics: Simple Linear Regression	16

	models; Confidence & Prediction intervals; Multiple Linear Regression; Interpretation of Regression Coefficients; heteroscedasticity; multi-collinearity. Basics of textual data analysis, significance, application, and challenges.	
IV	Business analytics in action: applicability and importance of business analytics in different areas- financial analytics, human resource analytics, marketing analytics, health care analytics, supply chain analytics, sports analytics and analytics for Government and non-profit organization.	14

Part-C Learning Resources

SUGGESTED READINGS

- Dinesh Kumar, 'Business Analytics', Wiley Publications.
- Jaggia, Kevin, Kelly, 'Business Analytics,' Mcgraw hill Publications
- Alexander, M., Decker, J., & Wehbe, B. (2014). Microsoft business intelligence tools for spreadsheet analysis. New Jersey, United States: Wiley.
- Giri, A., & Paul, P. Applied marketing analytics: using spss (modeler, statistics and amos graphics). Delhi, India: PHI Learning Pvt. Ltd.
- Kumar, D. U. Business analytics: the science of data driven decision making. New Jersey, United States: Wiley.
- McKee, A. Textual analysis: a beginner's guide. London, United Kingdom: Sage Publication.
- Motwani, B. Data analytics with r. New Jersey, United States: Wiley.
- Rao, P. H. Business analytics—an application focus. Delhi, India: PHI Learning Private Limited.
- Maisel L. and Gokins G. Predictive Business Analytics: Forward Looking Capabilities to Improve Business Performance, Wiley.
- Ohri, A , R for business analytics. Springer

Note: :Latest edition of books is recommended

Part-D

Mapping of Course Outcomes with Programme Outcomes : 24-L6.5-MCM-316

Course Outcomes	PO1	PO2	PO3	PO4	PO5	PO6
CO1	S	S	S	S	S	M
CO2	S	M	S	S	S	S
CO3	S	S	S	S	S	S
CO4	S	S	S	S	M	S

S= Strong, M= Medium, W=Weak

Part-A Introduction		
Semester 03		
Name of Programme	Two year Post Graduate Programme in Commerce: Master of Commerce (M.Com) 02 Years	
Semester	03	
Name of the course	Contemporary Issues in Financial Management	
Course Code	24-L6.5-MCM-317	
Course Type	DEC-3 rd Semester, Accounting and Finance Group	
Maximum Marks	100 (End Term exam : 70 + Internal Assessment 30)	
Total Credits	04 (03 Theory + 01 Tutorial)	
Total Contact Hours	60 Hours (15 Weeks per semester x 04 Hours per week)	
Time Allowed for End Term Exam	03 Hours	
Instructions for the paper setter		
<p>The examiner will set nine questions in all covering the whole syllabus. Question No.1 will be compulsory and consist of 7 Small questions of two marks each, covering the whole syllabus.</p> <p>The remaining 8 questions will be set from the syllabus on two questions from each unit basis; out of which the students will attempt four questions selecting one from each unit.</p> <p>All questions will carry 14 marks each</p>		
Course learning outcomes	<p>After learning this course the students will be able to:</p> <p>CO-1: Understand the contemporary and modern developments in the area of financial management like ESG consideration and ethical & governance issues.</p> <p>CO-2: Explore the use of Financial technology and block chain in the area of finance transactions and record-keeping.</p> <p>CO-3: Assess the applications of Artificial Intelligence (AI) and Machine Learning (ML) in finance and investment strategies.</p> <p>CO-4: Understand the complexities of international financial management, global capital markets, and performance measurement tools like the Balanced Scorecard and Economic Value Added (EVA).</p>	
Part-B Contents of the Course		
Unit	Topic	Contact Hours
I	<p>Sustainable Finance: Environmental, Social, and Governance (ESG) considerations in financial decisions. Green and Sustainability-Linked Bonds, Blended Financing, Revenue Based Financing.</p> <p>Ethics and Corporate Governance: Addressing agency problems and stakeholder conflicts.</p>	14
II	<p>Fin-Tech Evolution: Crowd-funding, Peer-to-Peer Lending, Digital Wallets, Initial Coin Offerings (ICOs). Digital lending and neo-banking.</p> <p>Block-chain and Crypto-currencies: Impact on financial transactions</p>	15

	and record-keeping. Digital Financial Services: Influence on firm performance and market dynamics.	
III	Artificial Intelligence and Machine Learning in Finance: Applications in credit scoring, fraud detection, and investment strategies. Quantum Computing: Potential applications in portfolio optimization and risk assessment. Regulatory Challenges: Navigating the evolving legal landscape of digital finance. Regulatory Technology (Reg-Tech) Advancements.	16
IV	International Financial Management: Foreign exchange markets, risk management, and hedging strategies. Global Capital Markets: Instruments, regulatory frameworks, and cross-border financing. Performance Measurement: Balanced Scorecard, Economic Value Added (EVA), and other metrics.	15

Part-C Learning Resources

- Brigham, E. & Ehrhardt, M. Financial Management: Theory & Practice. Cengage.
- Van Horne, J.C. & Wachowicz, J.M. . Fundamentals of Financial Management. Pearson.
- Shiller, R.J. , Irrational Exuberance. Princeton University Press.
- Merton, R.C., "Financial Innovation and the Management and Regulation of Financial Institutions." Journal of Banking & Finance.
- CFA Institute Research Foundation publications on ESG, behavioral finance, and FinTech
- BIS, IMF, World Bank reports on sustainable finance and global financial stability
- Prasanna Chandra, Financial Management: Theory & Practice, Tata McGraw Hill.
- Khan & Jain, Financial Management, Tata McGraw-Hill.
- Margaret Woods & Kevin Dowd, Financial Risk Management for Management Accountants, CIMA
- Susanne Chishti & Janos Barberis, The FINTECH Book, Wiley.
- L.M. Bhole, Financial Institutions and Markets, Tata McGraw Hill
- A.C. Shapiro, Modern Corporate Finance, Macmillan.

Part-D

Mapping of Course Outcomes with Programme Outcomes : 24-L6.5-MCM-317

Course Outcomes	PO1	PO2	PO3	PO4	PO5	PO6
CO1	S	S	S	S	S	M
CO2	S	M	S	S	S	S
CO3	S	S	S	S	S	S
CO4	S	S	S	S	M	S

S= Strong, M= Medium, W=Weak

GROUP-2: MARKETING MANAGEMENT

Part-A Introduction	
Semester 03	
Name of Programme	Two year Post Graduate Programme in Commerce: Master of Commerce (M.Com) 02 Years
Semester	03
Name of the course	Consumer Behaviour
Course Code	24-L6.5-MCM-321
Course Type	DEC-3 rd Semester, Marketing Management Group
Maximum Marks	100 (End Term exam : 70 + Internal Assessment 30)
Total Credits	04 (03 Theory + 01 Tutorial)
Total Contact Hours	60 Hours (15 Weeks per semester X 04 Hours per week)
Time Allowed for End Term Exam	03 Hours

Instructions for the paper setter

The examiner will set nine questions in all covering the whole syllabus. Question No.1 will be compulsory and consist of 7 Small questions of two marks each, covering the whole syllabus.

The remaining 8 questions will be set from the syllabus on two questions from each unit basis; out of which the students will attempt four questions selecting one from each unit.

All questions will carry 14 marks each

Course learning outcomes	<p>.</p> <p>After completing this course, the students will be able to:</p> <p>CO1: Acquire the skills and knowledge necessary to effectively communicate and promote products, services, or ideas to potential customers.</p> <p>CO2: Gain understanding of consumer behavior, market trends, personality and consumer satisfaction.</p> <p>CO3: Understand the marketing strategies and other organizational functions.</p> <p>CO4: The learners will be able understand consumer psychology.</p>
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Part-B Contents of the Course

Unit	Topic	Contact Hours
I	Consumer Behaviour: concept, Need and Importance to study consumer behaviour; evolution of consumer behaviour; consumer verses customer; methods of studying consumer behaviour; Characteristics of Indian Consumer - challenges in predicting consumer behaviour; ; Consumer decision process; types and factors affecting the decision process; Consumer behaviour models; Consumerism in India.	14

II	Types of purchase situations; purchase process; consumption behaviour and experience customer satisfaction and loyalty, customer delight, factors affecting customer satisfaction level- Individuals determinants of consumer behaviour: Consumer perception and knowledge –types and sources, personality – meaning, influence on buying decisions, Consumer Personality theories, personality traits; Motivation-needs, types of buying motives, motive hierarchy, level of consumer involvement, consumer diversity, concepts of brand personality, self-image, changing values and attitude.	16
III	Environmental Factors influencing consumer behaviour: culture; social class and family; reference group and its influence on individuals; transmission of influence through dyadic exchanges; family life cycles, changing roles of women, children and household, life style, product related factors: availability, competition, product description, influence of marketing mix components; word of mouth and opinion leaders.	16
IV	Organizational functions: Market Segmentation – bases and strategies, role of marketing mix strategies in shaping consumer opinion; value of brands in marketing strategy; customer loyalty and retention strategy, gaining consumer's attention; shaping consumer's opinion; opinions change; cognitive learning; retrieval of information; Online purchase decision process	14

Part-C Learning Resources

Suggested Reading:

- Nair, Suja R.; Consumer Behaviour in Indian Perspective ; Himalaya Publishing House; New Delhi
- Schiffman, Leon G. & Kanuk, Leslie Lazar; Consumer Behaviour; Pearson Education; New Delhi
- Loudon, David J. & Dellabitta, Albert; Consumer Behaviour; Tata McGraw Hill; New Delhi
- Kotler, Philip, Kevin Keller, A. Koshy and M. Jha, Marketing Management in South Asian Perspective, Pearson Education, New Delhi

Part-D

Mapping of Course Outcomes with Programme Outcomes : 24-L6.5-MCM-321

Course Outcomes	PO1	PO2	PO3	PO4	PO5	PO6
CO1	S	S	S	S	M	S
CO2	S	S	S	S	S	M
CO3	S	S	S	S	S	M
CO4	S	M	S	S	S	S

S= Strong, M= Medium, W=Weak

Part-A Introduction	
Semester 03	
Name of Programme	Two year Post Graduate Programme in Commerce: Master of Commerce (M.Com) 02 Years
Semester	03
Name of the course	Brand Management
Course Code	24-L6.5-MCM-322
Course Type	DEC-3 rd Semester, Marketing Management Group
Maximum Marks	100 (End Term exam : 70 + Internal Assessment 30)
Total Credits	04 (03 Theory + 01 Tutorial)
Total Contact Hours	60 Hours (15 Weeks per semester X 04 Hours per week)
Time Allowed for End Term Exam	03 Hours

Instructions for the paper setter

The examiner will set nine questions in all covering the whole syllabus. Question No.1 will be compulsory and consist of 7 Small questions of two marks each, covering the whole syllabus.

The remaining 8 questions will be set from the syllabus on two questions from each unit basis; out of which the students will attempt four questions selecting one from each unit.

All questions will carry 14 marks each

Course learning outcomes	<p>.</p> <p>CO1: Develop a comprehensive understanding of the process and technique used to create, maintain and enhance a brand.</p> <p>CO2: Can become equipped to effectively manage and promote a brand in today's Competitive market place.</p> <p>CO3: Understand the importance of branding and brand positioning in business.</p> <p>CO 4: Will be able pursue a career in Brand Marketing in a variety of industry like consumers goods, healthcare, technology and more.</p>
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Part-B Contents of the Course

Unit	Topic	Contact Hours
I	Introduction to brand: - Definitions - Concept and Importance of Branding; Brand Values; Brands and Consumer Psychology; Types of Brands- Family versus Individual Brand Names;, Brand Awareness, Brand Personality, Brand Image, Brand Identity, Brand Loyalty, Brand Extensions and Brand Equity, Branding decisions- Multiple Branding; Private versus National Brandings	14
II	Perceptions and branding: - emotional benefits of branding - emotional branding perceptions - reception - customer contact points – brand reflection - brand story- Brand design - Visual identity - Colour in design - Sound in brand design - audio logos	16

	and jingles - sensory brands - verbal identity – brand architecture - brand building skills. Branding in Specific Sectors- Consumer Market; Industrial Market; Service Brands	
III	Brand positioning - Brand planning - brand creation - brand platform - brand experience -brand communication - public relations perspective - opportunity modeling, Brand protection - Trademarks - classification of brands - creating a new mark - Trademark- portfolio audit - copyright - registered designs - brand as business asset – brands and wealth creation - brands on the balance sheet - approaches to brand valuation.	16
IV	Globalisation and brands - brand leadership- global brands - Asian brands - Revitalised brands - challenger brands - brand and customer protection- brand building - brand sustainability - brand decline – changing customers - brands in mergers and acquisition - brand audit - strategic brand management.E-Branding; Branding for International Marketing.	14

Part-C Learning Resources

Suggested Readings:

- Aaker, David, A., Managing Brand Equity, Free Press.
- Cowley, Don., Understanding Brands, Kogan Page.
- Czerniawski, Richard D. & Michael W. Maloney, Creating Brand Loyalty, AMACOM.
- Kapferer, J N., Strategic Brand Management, Free Press.
- Upshaw, Lyh B., Building Brand Identity: A Strategy for success in a hostile market place, John Wiley.
- Keller, Kevin L., Strategic Brand Management, Prentice Hall.
- Chunawalla, S.A., Compendium of Brand Management, Himalaya Publishing House.
- John Philip, J., What's in a Brand- Building Brand Equity through Advertising, Tata McGraw Hill

Part-D

Mapping of Course Outcomes with Programme Outcomes : 24-L6.5-MCM-322

Course Outcomes	PO1	PO2	PO3	PO4	PO5	PO6
CO1	S	S	S	S	S	M
CO2	S	S	S	S	S	S
CO3	S	S	S	S	M	S
CO4	S	S	S	S	M	S

S= Strong, M= Medium, W=Weak

Part-A Introduction	
Semester 03	
Name of Programme	Two year Post Graduate Programme in Commerce: Master of Commerce (M.Com) 02 Years
Semester	03
Name of the course	Digital Marketing
Course Code	24-L6.5-MCM-323
Course Type	DEC-3 rd Semester, Marketing Management Group
Maximum Marks	100 (End Term exam : 70 + Internal Assessment 30)
Total Credits	04 (03 Theory + 01 Tutorial)
Total Contact Hours	60 Hours (15 Weeks per semester X 04 Hours per week)
Time Allowed for End Term Exam	03 Hours

Instructions for the paper setter

The examiner will set nine questions in all covering the whole syllabus. Question No.1 will be compulsory and consist of 7 Small questions of two marks each, covering the whole syllabus.

The remaining 8 questions will be set from the syllabus on two questions from each unit basis; out of which the students will attempt four questions selecting one from each unit.

All questions will carry 14 marks each

Course learning outcomes	<p>. CO1: Understand the emerging trends in digital marketing and critically assess the use of digital marketing tools by applying relevant marketing theories and frameworks.</p> <p>CO2: Investigate and evaluate issues in adapting to globalised markets that are constantly changing and increasingly networked.</p> <p>CO3: Develop digital strategy and understand the social media marketing and mobile marketing</p> <p>CO4: Know about the concepts of marketing on various digital platforms</p>
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Part-B Contents of the Course

Unit	Topic	Contact Hours
I	Digital Marketing: Introduction to digital marketing; Internet users; Digital marketing strategy; Digital advertising media; Digital marketing skills and Digital marketing plan. Search Engine Optimization: Search engine; Concept of search engine optimization; SEO phases; On page and Off page optimization; Social media reach and maintenance.	14
II	Display Advertising: Introduction, Concept, Types of display Ads; Buying Models: Cost Per Click (CPC), Cost Per Mili (CPM), Cost Per Lead (CPL), Cost Per Acquisition (CPA) and Fixed Cost; Display plan, Targeting; Programmatic digital; Analytics tools. Search Engine Advertising: Introduction; Uses;	16

	Ad placement; Ad ranks; Creating first ad campaign; Enhance your ad campaign and performance report.	
III	Social Media Marketing: Introduction; How to build successful strategy; Types of social media marketing; You Tube Advertising; Facebook Marketing; Linkedin Marketing; Twitter Marketing; Instagram and Snapchat Marketing.	16
IV	Mobile Marketing: Introduction; Usage; Feature; Mobile advertising; Mobile marketing toolkit and campaign development process. Web Analytics: Introduction; Data collection; Key metrics; Web analytics actionable; Multy-channel attribution; Types of tracking codes; Mobile analytics; Universal analytics; Competitive intelligence.	14

Part-C Learning Resources

Suggested Readings:

- Ryan Deiss and Russ Henneberry, Digital Marketing for Dummies, Wiley India.
- Seema Gupta, Digital Marketing, The Tata MacGraw Hill, New Delhi
- Ian Dodson, The Art of Digital Marketing, The Wiley India Pvt. Ltd., New Delhi.
- Vibha Mathur & Saloni Arora , **Digital Marketing ,PHI Learning.**
- Puneet Singh Bhatia, Fundamentals of Digital Marketing, Pearson India
- Swaminathan & Kumar, Digital Marketing: From Fundamentals to Future, Cengage India.
- Neeru Kapoor, Concept Building Approach to Digital Marketing, Cengage India.
- Rajendra Nargundkar, Digital Marketing: Cases from India.

Part-D

Mapping of Course Outcomes with Programme Outcomes : 24-L6.5-MCM-323

Course Outcomes	PO1	PO2	PO3	PO4	PO5	PO6
CO1	S	S	M	S	S	S
CO2	S	S	S	S	M	S
CO3	S	S	S	S	S	S
CO4	S	M	S	S	M	S

S= Strong, M= Medium, W=Weak

Part-A Introduction	
Semester 03	
Name of Programme	Two year Post Graduate Programme in Commerce: Master of Commerce (M.Com) 02 Years
Semester	03
Name of the course	Retail Management
Course Code	24-L6.5-MCM-324
Course Type	DEC-3 rd Semester, Marketing Management Group
Maximum Marks	100 (End Term exam : 70 + Internal Assessment 30)
Total Credits	04 (03 Theory + 01 Tutorial)
Total Contact Hours	60 Hours (15 Weeks per semester X 04 Hours per week)
Time Allowed for End Term Exam	03 Hours

Instructions for the paper setter

The examiner will set nine questions in all covering the whole syllabus. Question No.1 will be compulsory and consist of 7 Small questions of two marks each, covering the whole syllabus.

The remaining 8 questions will be set from the syllabus on two questions from each unit basis; out of which the students will attempt four questions selecting one from each unit.

All questions will carry 14 marks each

Course learning outcomes	CO1: Understand the concept of Retail, retail consumer and careers in Retail CO2: Understand the location, site selection and visual merchandising CO3: Build knowledge of merchandising and retail pricing CO4: Understand Supply chain management and contemporary issues in retail
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Part-B Contents of the Course

Unit	Topic	Contact Hours
I	Introduction to Retailing: Meaning, nature, scope, importance, growth and present size, retailing mix,; Career options in retailing, Future of retailing in India. Technology in Retailing; Retailing through the Internet.	14
II	Types of Retailing: marketing Concepts in Retailing – Consumer purchase behaviour, Cultural and Social group influence on consumer Purchase Behaviour. Stores classified by owners; Stores classified by merchandising categories; Traditional retail formats vs. modern emerging retail formats in India - Issues and options,; Retailing models – Franchiser franchisee, directly owned, Retail Equity, Wheel of retailing and retailing life cycle.	16
III	Management of Retailing Operations: Retailing management and	16

	"the total performance model; Functions of retail management; Strategic retail management process.	
IV	Retail planning - importance and process; Creative display; Merchandise planning – Stock turns, Credit Management, Developing retailing strategies, , pricing strategies and location strategies. Retail promotions - Staying ahead of competition	14

Part-C Learning Resources

Suggested Readings :

- Berman, Berry & Evans, Joel & R: Retail Management : A Strategic Approach, PHI/Pearson Education, New Delhi.
- Levy Michael & Weitz Barten W.: Retailing Management, Tata McGraw Hill, New Delhi.
- Newiman, Andrew J. & Cullen, Peter : Retailing Environment & Operations; Vikas Publishing House, New Delhi.
- Duane: Retailing Thomson Leaming, Mumbai.
- Gilber, David : Retail Marketing Management, Paerson Education, New Delhi.
- Diamond, Jay and Gerald Pintel : Retailing, Prentice-Hall, NJ, 1996.
- Morgenstein, Melvin and Harriat : Strong in Modern Retailing, Prentice-Hall,

Part-D

Mapping of Course Outcomes with Programme Outcomes : 24-L6.5-MCM-324

Course Outcomes	PO1	PO2	PO3	PO4	PO5	PO6
CO1	S	S	S	S	M	S
CO2	S	S	S	S	S	M
CO3	M	S	S	S	S	S
CO4	S	S	S	S	S	M

S= Strong, M= Medium, W=Weak

Part-A Introduction	
Semester 03	
Name of Programme	Two year Post Graduate Programme in Commerce: Master of Commerce (M.Com) 02 Years
Semester	03
Name of the course	Advertising and Personal Selling
Course Code	24-L6.5-MCM-325
Course Type	DEC-3 rd Semester, Marketing Management Group
Maximum Marks	100 (End Term exam : 70 + Internal Assessment 30)
Total Credits	04 (03 Theory + 01 Tutorial)
Total Contact Hours	60 Hours (15 Weeks per semester X 04 Hours per week)
Time Allowed for End Term Exam	03 Hours

Instructions for the paper setter

The examiner will set nine questions in all covering the whole syllabus. Question No.1 will be compulsory and consist of 7 Small questions of two marks each, covering the whole syllabus.

The remaining 8 questions will be set from the syllabus on two questions from each unit basis; out of which the students will attempt four questions selecting one from each unit.

All questions will carry 14 marks each

Course learning outcomes	After completing this course, the learner will be able to: CLO1: Understand the nature and importance of advertising CLO2: Prepare Ad copy and Media Planning CLO3: Comprehend the conceptual framework of personal selling CLO4: Learn skills to execute various stages of personal selling.
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Part-B Contents of the Course

Unit	Topic	Contact Hours
I	Advertising: Concept, Nature and Importance; Advertising and communication; Types of Advertising; Advertising Management Process; Social and Economic Aspect of Advertising; Advertising Objectives and Budget; AIDA Model, DAGMAR Model, DRIP Model, ATRN Model, DMP Model and PLC Model.	14
II	Advertising Copy development and testing; Determining advertising message and copy headlines, body, copy logo, illustration, creative styles and advertising appeals; Media planning: Print, broadcasting and other media; Media selection and scheduling; Advertising agency and client relationship; Evaluating advertising effectiveness- Pre and post-test	16

III	Personal selling; Concept, nature, objectives, and importance; Salesmanship: Concept, objectives, importance and types; Types of selling situation and salesperson, qualities of an effective salesperson; Career opportunities in personal selling; Difference among personal selling, salesmanship, and sales force management; Theories of selling; Buyer-seller dyad.	16
IV	Buying motives and their uses in personal selling; Personal selling process; Prospecting: Concept and methods, pre-approach, approach, sales presentation, objection handling, closing the sale, follow-up action/after sale services, Effective selling techniques; selling techniques, strategies and theories , Approaches to personal selling; Sales reports and sales manuals; Role of IT in personal selling; Ethical issues in personal selling.	14

Part-C Learning Resources

Recommended Books/E-Resources/LMS:

- Aaker, D.A. and Myers. J.G. - Advertising Management, prentice Hall, New Delhi.
- Chunawala, S. A. - Sales Management with personal selling and salesmanship, Himalaya Publishing house.
- Davis, J.J. - Advertising Research, prentice Hall, New Delhi.
- Gupta C. B. - Personal selling and salesmanship, Scholar Tech press. MKM publishers.
- Norris, J- S. - Advertising, Prentice Hall. New Delhi.
- Stanton W.J. and Shapiro, R.- Management of A Sales Force, McGraw Hill, Singapore
- Batra, R., Myres, J.G. and Aaker, D.A.- Advertising Management, prentice Hall, New Derhi.
- Johnston, M. and Marshall. G.-Churchill/Ford./warker's Sales Force Management, McGraw Hill, Singapore.

Part-D

Mapping of Course Outcomes with Programme Outcomes : 24-L6.5-MCM-325

Course Outcomes	PO1	PO2	PO3	PO4	PO5	PO6
CO1	S	S	S	S	S	M
CO2	S	M	S	S	S	S
CO3	S	S	S	S	S	S
CO4	S	S	S	S	M	S

S= Strong, M= Medium, W=Weak

Part-A Introduction	
Semester 03	
Name of Programme	Two year Post Graduate Programme in Commerce: Master of Commerce (M.Com) 02 Years
Semester	03
Name of the course	Integrated Marketing Communications
Course Code	24-L6.5-MCM-326
Course Type	DEC-3 rd Semester, Marketing Management Group
Maximum Marks	100 (End Term exam : 70 + Internal Assessment 30)
Total Credits	04 (03 Theory + 01 Tutorial)
Total Contact Hours	60 Hours (15 Weeks per semester X 04 Hours per week)
Time Allowed for End Term Exam	03 Hours

Instructions for the paper setter

The examiner will set nine questions in all covering the whole syllabus. Question No.1 will be compulsory and consist of 7 Small questions of two marks each, covering the whole syllabus.

The remaining 8 questions will be set from the syllabus on two questions from each unit basis; out of which the students will attempt four questions selecting one from each unit.

All questions will carry 14 marks each

Course learning outcomes	After completing this course, the learner will be able to: CLO1: To understand the Concept & evolution of Integrated Marketing Communication. CLO2: To acquire the knowledge about the advertising agency and its functions. CLO3: To deal with real life situation of reputation management through case studies. CLO 4: To acquire knowledge about how to manage consumer promotion and trade promotion.
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Part-B Contents of the Course

Unit	Topic	Contact Hours
I	Integrated Marketing Communication: Definition, Features, need & its types, Communication process, developing effective communication, Promotion budget and mix: methods (affordable method, percentage-of-sales method, competitive-parity method & objective-and -task method), promotion mix strategies, Socially responsible marketing communication.	14
II	Advertising- Types of Media, TV, Print, Radio, Outdoor media, Internet Advertising- Developing the Campaign, effect of Celebrity endorsements. Advertising Agency- Functions, Types, Structure	16

III	Media Planning and Strategy: Media and Message, Media Planning Process, Media Objectives, Media Scheduling, Media Planning Implementation; Media Strategy: meaning, types, principles of media strategy. Personal Selling- Principles, Negotiation Skills. Public relations, Internet Marketing-Email Advertising, Mobile Marketing, Search Engine Advertising, Social Media Marketing	16
IV	Reputation Management: Issues and challenges. Promotional campaigns: Sales Promotion- Consumer Promotions, Trade Promotions etc. Direct Marketing-Methods; Meaning, Objectives, Types, Advantages, Limitations, Process of designing of website, principles of website designing	14

Part-C Learning Resources

. Recommended Books/E-Resources/LMS:

- George Belch, Michael Belch, Advertising and Promotion, Keyoor Purani, McGraw Hill
- Terence Shimp, Integrated Marketing Communication in Advertising and Promotion 8th Edition, Cengage Learning
- Jaishree Jethwaney & Shruti Jain, Advertising and Promotion 2nd Edition, Oxford
- Kotler, P., & Keller, K. L.. Marketing management. (15th Ed.). Pearson India
- Semenik, R. J., Allen, C., O'Guinn, T. C., & Kauffmann, H. R.. Advertising and promotions: An integrated brand approach. China: Couth-Western Cengage Learning.
- Belch, G.E., & Belch, M.A. Advertising and Promotion: An Integrated Marketing Communications Perspective (11th Ed.). McGraw Hill Higher Education.

Part-D

Mapping of Course Outcomes with Programme Outcomes : 24-L6.5-MCM-326

Course Outcomes	PO1	PO2	PO3	PO4	PO5	PO6
CO1	S	S	S	S	S	M
CO2	S	M	S	S	S	S
CO3	S	S	S	S	S	S
CO4	S	S	S	S	M	S

S= Strong, M= Medium, W=Weak

Part-A Introduction	
Semester 03	
Name of Programme	Two year Post Graduate Programme in Commerce: Master of Commerce (M.Com) 02 Years
Semester	03
Name of the course	Marketing Analytics
Course Code	24-L6.5-MCM-327
Course Type	DEC-3 rd Semester, Marketing Management Group
Maximum Marks	100 (End Term exam : 70 + Internal Assessment 30)
Total Credits	04 (03 Theory + 01 Tutorial)
Total Contact Hours	60 Hours (15 Weeks per semester X 04 Hours per week)
Time Allowed for End Term Exam	03 Hours

Instructions for the paper setter

The examiner will set nine questions in all covering the whole syllabus. Question No.1 will be compulsory and consist of 7 Small questions of two marks each, covering the whole syllabus.

The remaining 8 questions will be set from the syllabus on two questions from each unit basis; out of which the students will attempt four questions selecting one from each unit.

All questions will carry 14 marks each

Course learning outcomes	<p>After completing this course, the learner will be able to:</p> <p>CLO1: Understand the fundamentals concept and significance of marketing analytics and analyze customer behavior data for informed marketing strategies.</p> <p>CLO3: Optimize digital marketing efforts through website traffic and metrics analysis</p> <p>CLO4: Use MS Excel to deal with marketing data at basic level-Pricing strategies, Product selection by customers.</p> <p>CLO 6: Understand the process of Optimizing clusters and Measure the Effectiveness of Promotion.</p>
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Part-B Contents of the Course

Unit	Topic	Contact Hours
I	Marketing Analytics: Definition, Need and Scope of Marketing Analytics, Marketing Analytics Vs Marketing Research, Levels in Marketing Analytics, Adoption and Application of Marketing Analytics, Marketing Analytics and Business Intelligence. MS Excel as a Tool for conduction of Marketing Analytics. Using MS Excel to Organize and Summarize Marketing Data: Creation of PivotTables and Organizing Data	14
II	Customer Analytics: Customer Journey Mapping and the Process of Mapping (How to). Metrics for Tracking Customer Experience: Customer Feedback Metrics & Behavior Derived Customer Metrics.	16

	Customer Persona, Building a Customer Persona and its Benefits, Parts of Buyer Persona. What Customer Wants: Using Conjoint Analysis for Levels in Consumer Decision Process in Product Choices and Product Attributes. Customer Lifetime Value (CLV). Calculating Customer Lifetime Value: Creating the Basic Customer Value Template, Measuring Sensitivity Analysis with Two-Way Tables, Estimating the Chance if Customer is still Active.	
III	Pricing Analytics: Pricing, Goals of Pricing, Price Elasticity, Estimating Linear and Power Demand Curves, Using Excel Solver to Optimize Price, Incorporating Complementary Products, Using Solver Table to Price Multiple Products and Finding Demand Curve for All Products. Price Bundling, Bundling Prices to Extract Consumer Surplus, Mixed Bundling, Using Evolutionary Solver to Find Optimal Bundle Prices. Price Skimming	16
IV	Segmentation & Promotion Analytics: Segmentation Analytics: Cluster Analysis and its Applications, Location-wise Clustering, Using Solver to find Optimal Clusters. Using Conjoint Analysis to Segment a Market, Using Decision Trees for Segmenting the Market. Promotion Analytics: Promotions and Types of Promotions, Discounting & Types of Discounting. Measuring the Effectiveness of Advertising: The Ad stock Model. Media Selection Models: Linear Media Allocation Model, Quantity Discounts, Monte Carlo Media Allocation Simulation. Pay per Click Advertising.	14

Part-C Learning Resources

. Recommended Books/E-Resources/LMS:

- Seema Gupta & Avadhoot Jathar, Marketing Analytics, Wiley, 2021.
- Wayne L. Winston, Marketing Analytics: Data Driven Techniques with Microsoft Excel, 2014.
- Chuck Hermann, Ken Burbary, Digital Marketing Analytics, Que Publishing, 2e, 2018.
- Moustusy Maity and Pavan kumar Gurazada, Marketing Analytics for Strategic Decision Making, Oxford Higher education, 2021.
- Mike Grigsby, Marketing Analytics, Kogan Page, 2015.
- Robert Kozielski, Measuring Marketing Analytics, Emerald Publishing, 2018

Part-D

Mapping of Course Outcomes with Programme Outcomes : 24-L6.5-MCM-327

Course Outcomes	PO1	PO2	PO3	PO4	PO5	PO6
CO1	S	S	S	S	S	M
CO2	S	M	S	S	S	S
CO3	S	S	S	S	S	S
CO4	S	S	S	S	M	S

S= Strong, M= Medium, W=Weak

GROUP-3: HUMAN RESOURCE MANAGEMENT

Part-A Introduction	
Semester 03	
Name of Programme	Two year Post Graduate Programme in Commerce: Master of Commerce (M.Com) 02 Years
Semester	03
Name of the course	Industrial Relations and Labour Laws
Course Code	24-L6.5-MCM-331
Course Type	DEC-3 rd Semester, Human Resource Management Group
Maximum Marks	100 (End Term exam : 70 + Internal Assessment 30)
Total Credits	04 (03 Theory + 01 Tutorial)
Total Contact Hours	60 Hours (15 Weeks per semester X 04 Hours per week)
Time Allowed for End Term Exam	03 Hours

Instructions for the paper setter

The examiner will set nine questions in all covering the whole syllabus. Question No.1 will be compulsory and consist of 7 Small questions of two marks each, covering the whole syllabus.

The remaining 8 questions will be set from the syllabus on two questions from each unit basis; out of which the students will attempt four questions selecting one from each unit.

All questions will carry 14 marks each

Course learning outcomes	After completing the course students would be able to: CO1: Enhance the abilities to develop the concepts of Industrial Relations and illustrate the role of trade union in the industrial setup CO2: outline the important causes & impact of industrial disputes and also should able to elaborate Industrial Dispute settlement procedures. CO3: Understand the constitution, laws and issues related to Trade Unions in India and Role of government in Industrial Relations and Social dialogue CO4: Develop an understanding of the Economic, social and political environment and labor force in the Indian context.
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Part-B Contents of the Course

Unit	Topic	Contact Hours
I	Industrial Relations: Concept of Labour and Management and their Role in Modern Economic System. Concept of Industrial Relations and its Scope, Factors affecting industrial relations Approaches to Industrial relation, Prerequisites of successful industrial relation Programme, Role of State in managing industrial relations.	14
II	Trade Unions: Objectives and functions of Trade Unions; Development of trade Union movement in India; Impact of Globalisation, Technology and economic reforms on Trade Unions; Emerging changes in Trade Unions; Types and structure	16

	of unions; Challenges of Trade Union movement, ILO: Role and objectives, Resolution of industrial conflict and settlement Machinery.	
III	Labour Legislations with Amendments: Objectives, forms and significance, Regulatory Legislation; Trade Union Act 1926, Industrial Dispute Act 1947, Social security Legislations; ESI Act 1948, EPF Act 1952, Maternity Benefit (Amendment)Act, 2017, Payment of Gratuity Act 1952, Workmen's Compensation Act 1923, Protective and Welfare legislations; Factory Act 1948, The Minimum Wages Act 1948, The Payment of Wages Act 1936, The Payment of Bonus Act 1965.	16
IV	Labour Ministry: Functions, Offices Attached to Labour Ministry - Directorate General of Employment & Training; Labour Bureau; Welfare Commissioners; Various committees constitute by the Labour Ministry. Recent trends in IR: Co-ownership management; Concept and significance; Participative Management: objectives, Levels & Forms. Quality of Work Life: concept & Determinants, Collective bargaining and empowerment.	14

Part-C Learning Resources

Suggested Readings:

- Venkataratnam, C.S. and Sinha, Pravin, Trade Union Challenges at the Designing of 21st Centry, IIRA Excel Books, New Delhi
- Monappa, A., Industrial Relations, Tata McGraw Hill, New Delhi
- Mamoria, C.B., Mamoria, Satish and Rao, P. Subba , Dynamics of Industrial Relations, Himalaya Publishing House, New Delhi
- Sinha, Sinha, Sakher, Industrial Relations, Trade Unions and Labour Legislations, Pearson Education, New delhi
- Venkataratnam, C.S., Industrial Relations, Oxford University Press, New Delhi
- Dwivedi; R.S., Managing Human Resources and Industrial Relations. Galgotia Publishing Company.
- Srivatava; S.C., Industrial Relations and Labour Laws, Vikas Publishing House Pvt Ltd

Part-D

Mapping of Course Outcomes with Programme Outcomes : 24-L6.5-MCM-331

Course Outcomes	PO1	PO2	PO3	PO4	PO5	PO6
CO1	S	S	S	S	M	S
CO2	M	S	S	S	S	S
CO3	S	S	M	S	S	S
CO4	S	S	M	S	S	S

S= Strong, M= Medium, W=Weak

Part-A Introduction	
Semester 03	
Name of Programme	Two year Post Graduate Programme in Commerce: Master of Commerce (M.Com) 02 Years
Semester	03
Name of the course	International Human Resource Management
Course Code	24-L6.5-MCM-332
Course Type	DEC-3 rd Semester, Human Resource Management Group
Maximum Marks	100 (End Term exam : 70 + Internal Assessment 30)
Total Credits	04 (03 Theory + 01 Tutorial)
Total Contact Hours	60 Hours (15 Weeks per semester X 04 Hours per week)
Time Allowed for End Term Exam	03 Hours

Instructions for the paper setter

The examiner will set nine questions in all covering the whole syllabus. Question No.1 will be compulsory and consist of 7 Small questions of two marks each, covering the whole syllabus.

The remaining 8 questions will be set from the syllabus on two questions from each unit basis; out of which the students will attempt four questions selecting one from each unit.

All questions will carry 14 marks each

Course learning outcomes	After completing the course students would be able to: CO1: Recognize, outline, and illustrate the enduring global contexts of International HRM CO2: Develop, prepare staffing international operations for sustained global growth, recruiting and selecting staff for international assignments CO3: Evaluate, interpret issues of international training, development and compensation CO4: Interpret; analyze the International Industrial Relation issues and performance management
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Part-B Contents of the Course

Unit	Topic	Contact Hours
I	Nature and concepts of international HRM, approaches to HRM, differences between domestic HRM and IHRM, Development of the IHRM function, Management styles and practices in US, Japan, China, Korea, Europe and India; Organisational design in different countries.	14
II	Human Resource Planning in HRM, Recruitment and Selection - issues in staff selection of expatriates, General factors affecting Global Staffing. Training and development - expatriate training-developing international staff and multinational teams, Issues in	16

	Cross – Cultural training.	
III	Performance Management: Factors associated with individual performance and appraisal criteria used for performance appraisal of international employees –appraisal of host country Nationals, Evaluation issues and guidelines; Variables influencing performance of Expatriates; Compensation-objectives of international compensation approaches of International compensation. Cultural impact and Compensation Policy; Paying Expatriates: Variable pay; Factors influencing compensation programmes; Managing compensation on a global scale: Fundamental practices.	16
IV	Expatriate Failure: Causes of failure, Repatriation-Repatriation process. Labour relations-Key issues in international relations – strategic choices before firms-strategic choices before unions-union tactics Trans-national Organizational Behaviour and human resource management; motivation, perception, leadership, communication, job satisfaction, attitudes, performance appraisal etc; managing multinational business operation: finance, marketing, etc; negotiating across cultures.	14

Part-C Learning Resources

Suggested Readings:

- P. Subba Rao, International Human Resource Management, Himalaya Publishing House
- Srinivas R. Kandula, International Human Resource Management, SAGE Publications Pvt. Ltd.
- K. Aswathappa and Sadhna Dash, International Human Resource Management, McGraw Hill Education.
- Nilanjan Sengupta, International Human Resource Management, Excel Books India.
- Arup Varma and Pawan Budhwar, International Human Resource Management in Indian Context, Journal of World Business.
- Peter J. Dowling, Marion Festing, Allen D. Engle, International Human Resource Management, Cengage Learning.

Part-D

Mapping of Course Outcomes with Programme Outcomes : 24-L6.5-MCM-332

Course Outcomes	PO1	PO2	PO3	PO4	PO5	PO6
CO1	S	M	S	S	S	S
CO2	S	S	M	S	S	S
CO3	S	S	S	S	S	M
CO4	S	S	S	S	S	S

S= Strong, M= Medium, W=Weak

Part-A Introduction	
Semester 03	
Name of Programme	Two year Post Graduate Programme in Commerce: Master of Commerce (M.Com) 02 Years
Semester	03
Name of the course	Compensation and Rewards Management
Course Code	24-L6.5-MCM-333
Course Type	DEC-3 rd Semester, Human Resource Management Group
Maximum Marks	100 (End Term exam : 70 + Internal Assessment 30)
Total Credits	04 (03 Theory + 01 Tutorial)
Total Contact Hours	60 Hours (15 Weeks per semester X 04 Hours per week)
Time Allowed for End Term Exam	03 Hours

Instructions for the paper setter

The examiner will set nine questions in all covering the whole syllabus. Question No.1 will be compulsory and consist of 7 Small questions of two marks each, covering the whole syllabus.

The remaining 8 questions will be set from the syllabus on two questions from each unit basis; out of which the students will attempt four questions selecting one from each unit.

All questions will carry 14 marks each

Course learning outcomes	Course Outcomes: CO1: Interpret the compensation concepts in the context of compensation practice and apply the different ways to strengthen the pay-for-performance link CO2: shall enable the learners to acquaint with the basic legal framework envisaged under the statutes for compensation and welfare of employees in different modes CO3: design and understand the Tax structure by the principals involved and premise of the grant of bonus, wages, and minimum wages to workers CO4: Develop various measures for dealing with international compensation.
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Part-B Contents of the Course

Unit	Topic	Contact Hours
I	Compensation Management Introduction : Concept, Goals, Theoretical Foundations of Compensation Management: Economic and behavioural theories. Internal and External Equity in Compensation System. Wage Differentials: Inter and Intra industry Wage Differentials.	14
II	Reward Management Concept, Aims, Components of Reward system: Monetary & Non-Monetary Rewards, Role of Reward in organisation, Strategic perspectives of Reward. Recent Development in Rewards and Recognition. Understanding different components of compensation package like fringe benefits, incentives and retirement plans; pay for	16

	performance plans.	
III	Designing Compensation of special groups: Chief Executives, Senior Managers, R & D Staff, Board of Director, Sales Executives, compensation of professionals and knowledge workers, Incentive Schemes /and Supplementary Compensation: Cafeteria Plans, Pensions Schemes and ESOPs. Tax Planning & Tax Implication of Employee Compensation Package to the Employer; Strategies to deal with the Workforce Redundancy	16
IV	Statutory provisions governing different components of reward systems; working of different institutions related to reward system like wage boards, pay commissions, Recommendations of 7 th Pay Commission, Recommendations of 2 nd National Commission on Labour relating to Compensation. International Compensation Practices: Problems, Objectives and Elements of Expatriate's Compensation Package.	14

Part-C Learning Resources

Suggested Readings:

- Milkovich, George T and Newman J.M., Compensation, Tata McGraw Hill
- Henderson, R.O., Compensation Management, Pearson Education
- Martocchio, J.J., Strategic Compensation, Pearson Education
- Armstrong, M and Murlis H, Reward Management, Kogan Page, UK
- Singh, B.D., Compensation and Reward Management, Excel Books, New Delhi
- Gerhart, B.&Rynes, S.L. Compensation, Evidence, and Strategic Implications. Sage Publication.
- Berger & Berger The Compensation Handbook: A State-of –the –Art Guide to Compensation Strategyand Design. McGraw Hill.
- Martocchio, J. Strategic Compensation: A Human Resource Perspective Approach. Pearson Education.

Part-D

Mapping of Course Outcomes with Programme Outcomes : 24-L6.5-MCM-333

Course Outcomes	PO1	PO2	PO3	PO4	PO5	PO6
CO1	S	S	M	S	S	S
CO2	M	S	S	S	S	S
CO3	S	S	M	S	S	S
CO4	S	S	S	S	M	S

S= Strong, M= Medium, W=Weak

Part-A Introduction	
Semester 03	
Name of Programme	Two year Post Graduate Programme in Commerce: Master of Commerce (M.Com) 02 Years
Semester	03
Name of the course	Leadership and Change Management
Course Code	24-L6.5-MCM-334
Course Type	DEC-3 rd Semester, Human Resource Management Group
Maximum Marks	100 (End Term exam : 70 + Internal Assessment 30)
Total Credits	04 (03 Theory + 01 Tutorial)
Total Contact Hours	60 Hours (15 Weeks per semester X 04 Hours per week)
Time Allowed for End Term Exam	03 Hours

Instructions for the paper setter

The examiner will set nine questions in all covering the whole syllabus. Question No.1 will be compulsory and consist of 7 Small questions of two marks each, covering the whole syllabus.

The remaining 8 questions will be set from the syllabus on two questions from each unit basis; out of which the students will attempt four questions selecting one from each unit.

All questions will carry 14 marks each

Course learning outcomes	After completing this course, the learner will be able to: CO 1: Develop an understanding about the concepts, philosophies, studies and approaches of Leadership. CO 2: Gain knowledge of various theories and styles of leadership. CO 3: Orient on the role of leadership in changing business environment, with the help of various change management models. CO 4: Elucidate the aspects of management of organizational change and strategies for managing change.
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Part-B Contents of the Course

Unit	Topic	Contact Hours
I	Leadership: Role and Functions of a Leader, Leadership Motives, Characteristics of an Effective Leader, Leadership as a Process, The Complexities of Leadership, Effective Leadership Behaviours and Attitudes. Leadership and Power, Coercion, Trait Approach, Leadership Behaviour and Styles, Lewin's Leadership Styles, Ohio State Leadership Study, The University of Michigan Study, Blake and Mouton's Managerial Grid	14
II	Leadership Theories and Styles: Contingency Theories of Leadership: Fiedler's Contingency Model, The Path-Goal Theory, Leader Member Exchange Theory (LMX), The Hersey - Blanchard Situational Leadership Theory. Transactional Leadership and Transformational Leadership Approaches, Charismatic Leadership, Authentic Leadership,	16

	Servant Leadership, Adaptive Leadership, Team Leadership, Leadership and Empowerment, Leadership and Ethics. Competency Models for Leadership at All Levels.	
III	Leadership & Organizational Change: Role of a Leader in Changing Business Environment, Qualities & Competencies of a Change Leader, Leader as a Change Agent. Nature & Sources of Organizational Change, Aims and Importance of Organizational Change, Environmental Triggers of change, Levers of Change, Types of Changes: Planned, Developmental, Transitional and Transformational. Impact of Change on Organizations. Select Change Management Models: Kurt Lewin's Three-step Model, McKinsey's 7-S Model, Action Research Model, John Kotter's Eight-step Model, Organization Intelligence Model, ADKAR Model.	16
IV	Management of Organizational Change: Organizational Structure and Change, Organizational Culture: Its Sources, Dimensions and Impact on Organizational Change. Power & Conflict in Times of Change, Leadership in Times of Change. An Integrated Approach to Organizational Change, Change Strategies, Response of Employees to Change: People Opposing Change and People with Positive Response, Resistance to Change and Management of Resistance to Change.	14

Part-C Learning Resources

. Suggested Readings:

- Donald L. Anderson, Organizational Development, Sage Publications, 5e, 2021.
- Ratna Raina, Change Management & OD, Sage Publications.
- Peter G. Northhouse, Leadership Theory and Practice, Sage Publications.
- Ranjana Mittal, Leadership Personal Effectiveness and Team building, Vikas Publications.
- John P. Kotter, Leading Change, HBR Press.
- Barbara Senior, Jocelyne Fleming, Organizational Change, Pearson publications,.
- Herbert G. Hicks and C.Ray Gullett, "Theory and Behavior", McGraw Hill.
- Andrew Dubrin, "Research Findings, Practice and Skills", Houghton Mifflin Company, Third Edition.
- Kavitha Singh, "Organization Change & Development", Excel Books.
- Adrain thornhill, Phil Lewis, Mike Millmore, Mark Saunders, "Managing Change – A Human Resource Strategy Approach", Pearson Education.

Part-D

Mapping of Course Outcomes with Programme Outcomes : 24-L6.5-MCM-334

Course Outcomes	PO1	PO2	PO3	PO4	PO5	PO6
CO1	S	S	S	S	S	M
CO2	S	M	S	S	S	S
CO3	S	S	S	S	S	S
CO4	S	S	S	S	M	S

S= Strong, M= Medium, W=Weak

Part-A Introduction	
Semester 03	
Name of Programme	Two year Post Graduate Programme in Commerce: Master of Commerce (M.Com) 02 Years
Semester	03
Name of the course	Business Negotiations Skills
Course Code	24-L6.5-MCM-335
Course Type	DEC-3 rd Semester, Human Resource Management Group
Maximum Marks	100 (End Term exam : 70 + Internal Assessment 30)
Total Credits	04 (03 Theory + 01 Tutorial)
Total Contact Hours	60 Hours (15 Weeks per semester X 04 Hours per week)
Time Allowed for End Term Exam	03 Hours

Instructions for the paper setter

The examiner will set nine questions in all covering the whole syllabus. Question No.1 will be compulsory and consist of 7 Small questions of two marks each, covering the whole syllabus.

The remaining 8 questions will be set from the syllabus on two questions from each unit basis; out of which the students will attempt four questions selecting one from each unit.

All questions will carry 14 marks each

Course learning outcomes	After completion of this course the students will be able to: CO1: Understand the actions taken on different stages of negotiations. CO2: appreciate and explain the importance of pre-negotiation and post-negotiation phases. CO3: Learn to List the roles and functions in negotiation teams. CO4: Demonstrate the skills of organizing and managing negotiation teams and Formulate & apply the instruments of negotiation strategy and tactics.
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Part-B Contents of the Course

Unit	Topic	Contact Hours
I	Negotiation Fundamentals: The Nature of Negotiations, scope, Negotiation Strategy and Planning; Negotiation Sub Processes: Perception, Cognition and Emotions, Influence; Negotiation Power; seeking and resisting compliance; Ethics in Negotiation.	14
II	Negotiation and persuasion: Negotiation Process; Levels of Negotiation; Issues for Negotiation; Preparation for Negotiations; Ethics in negotiation; Cultural differences in negotiation styles; Gender in negotiations; Context of mediation; Negotiation as persuasion; Principles of persuasion; Persuasion Strategy and its effectiveness.	16
III	Negotiation skills; Effective Presentation of Demands, Strategies and Tactics Employed; Closing of Negotiation and Drafting the Agreement; Memorandum of Understanding (MOU); Communication and	16

	Administration of Negotiation Agreement; Interpretation of clauses of Agreement and related problems; Breakdown of Negotiation: Causes and Consequences; Third Party Intervention; Adjudication.	
IV	Effective Negotiation: Mutual Trust and Understanding; Accommodation; Experiences in Negotiation: Public, Private and Multinational enterprises; Impact of cross-cultural differences; Recent Trends in Negotiation Challenges in Future.	14

Part-C Learning Resources

Suggested Readings:

- Lewicki Roy J. , Saunders David M. & Barry Bruce, Negotiations, Tata McGraw Hill.
- Brett, J.M., Negotiating Globally, Francisco, Jossey-Bass.
- Cialdini, R. (1993) Influence: The psychology of persuasion. New York: Morrow.
- Cialdini, R. B. Influence: Science and practice. New York: Allyn and Bacon.
- Fisher, R., Ury, W., & Patton, B. Getting to yes: Negotiating agreement without giving in. New York: Penguin Books.
- Kolb, D., & Williams, J. The Shadow Negotiation. UK: Simon & Schuster.
- Korobkin, R. Negotiation theory and strategy. Aspen Publisher.
- Lewicki, R. Essentials of negotiation. Alexandria V. A.: Society of HRM.
- Raiffa, H. ,The art & science of negotiation. US: Harvard College.

Part-D

Mapping of Course Outcomes with Programme Outcomes : 24-L6.5-MCM-335

Course Outcomes	PO1	PO2	PO3	PO4	PO5	PO6
CO1	S	S	S	S	M	S
CO2	S	S	S	S	S	M
CO3	S	S	S	S	S	M
CO4	S	S	S	S	M	S

S= Strong, M= Medium, W=Weak

Part-A Introduction	
Semester 03 : w.e.f.Session 2024-25	
Name of Programme	Two year Post Graduate Programme in Commerce: Master of Commerce (M.Com) 02 Years
Semester	03
Name of the course	Knowledge Management
Course Code	24-L6.5-MCM-336
Course Type	DEC-3 rd Semester, Human Resource Management Group
Maximum Marks	100 (End Term exam : 70 + Internal Assessment 30)
Total Credits	04 (03 Theory + 01 Tutorial)
Total Contact Hours	60 Hours (15 Weeks per semester X 04 Hours per week)
Time Allowed for End Term Exam	03 Hours

Instructions for the paper setter

The examiner will set nine questions in all covering the whole syllabus. Question No.1 will be compulsory and consist of 7 Small questions of two marks each, covering the whole syllabus.

The remaining 8 questions will be set from the syllabus on two questions from each unit basis; out of which the students will attempt four questions selecting one from each unit.

All questions will carry 14 marks each

Course learning outcomes	After completing the course students would be able to: CO1: Understand the principles and processes of Knowledge Management (KM) within HRM contexts. CO 2: Explore the role of KM in enhancing HR functions such as recruitment, training, and performance management. CO 3: Examine the integration of KM strategies to foster organizational learning and innovation. CO 4: Formulate action plans for knowledge intensive organizations and to identify best practices and challenges in implementing KM in HRM.
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Part-B Contents of the Course

Unit	Topic	Contact Hours
I	Introduction to Knowledge Management: Definitions, importance, and evolution. Concept of knowledge, Types of Knowledge: Tacit vs. Explicit knowledge, Role of HR in knowledge-intensive organizations. Knowledge value chain, The Knowledge-Based View (KBV) of the firm and its relevance to HRM. Knowledge as competitive resource.	14
II	Knowledge management process, Approaches to knowledge management: Knowledge management solutions, Knowledge Creation and Sharing Mechanisms, The SECI Model: Socialization, Externalization, Combination, and Internalization.	16

	Nonaka's model of knowledge. Knowledge capturing techniques: Brainstorming, Protocol analysis, Consensus.	
III	Knowledge management strategies: Aligning individual needs with organization, Reward systems for knowledge management, Integrating Knowledge Management into HR processes – Recruitment and Selection, Training, and Development. Knowledge Mapping and Auditing in HR functions; Benchmarking, Balance score card, Gap analysis.	15
IV	Knowledge management in the era of Digital Transformation and AI. Ethical considerations in Knowledge management practices. Managing knowledge in remote and hybrid work environments. Future of Knowledge management in HRM: Predictive analytics and personalization. Challenges in managing organizational knowledge. Overcoming barriers to Challenges in managing organizational knowledge adoption in HR.	15

Part-C Learning Resources

Suggested Readings:

- Dorothy Leonard Barton : Well Springs of Knowledge, Harvard Business Process.
- John Sparrow : Knowledge in Organisations, Sage Publications..
- J.W. Cortada, and J. A. Woods : Knowledge Management Year Book 1999-2000, Butterworth.
- Madhukan Shukla : Competing Through Knowledge, Response Books.
- Stuart Barnes: Knowledge management system theory and practice, Thomson learning.
- Donald Hislop: Knowledge management in organisations, Oxford University press.
- Sudhir Warier: Knowledge management, Vikas publishing house.
- T. Raman: Knowledge management –a resource book, Excel books.
- Amar, A. D. Managing Knowledge Workers: Unleashing Innovation and Productivity. Greenwood Publishing Group.
- Nonaka, I., & Takeuchi, H. The Knowledge-Creating Company. Oxford University Press.
- Davenport, T. H., & Prusak, L. Working Knowledge: How Organizations Manage What They Know. Harvard Business Press.

Part-D

Mapping of Course Outcomes with Programme Outcomes : 24-L6.5-MCM-336

Course Outcomes	PO1	PO2	PO3	PO4	PO5	PO6
CO1	S	S	S	S	S	M
CO2	S	S	S	S	S	M
CO3	S	S	S	S	M	M
CO4	S	S	S	S	S	M

S= Strong, M= Medium, W=Weak

Part-A Introduction		
Semester 03		
Name of Programme	Two year Post Graduate Programme in Commerce: Master of Commerce (M.Com) 02 Years	
Semester	03	
Name of the course	HR Analytics	
Course Code	24-L6.5-MCM-337	
Course Type	DEC-3 rd Semester, Human Resource Management Group	
Maximum Marks	100 (End Term exam : 70 + Internal Assessment 30)	
Total Credits	04 (03 Theory + 01 Tutorial)	
Total Contact Hours	60 Hours (15 Weeks per semester X 04 Hours per week)	
Time Allowed for End Term Exam	03 Hours	
Instructions for the paper setter		
<p>The examiner will set nine questions in all covering the whole syllabus. Question No.1 will be compulsory and consist of 7 Small questions of two marks each, covering the whole syllabus.</p> <p>The remaining 8 questions will be set from the syllabus on two questions from each unit basis; out of which the students will attempt four questions selecting one from each unit.</p> <p>All questions will carry 14 marks each</p>		
Course learning outcomes	After completing this course the students will be able to: CO-1: Understand the Foundations and Strategic Role of HR Analytics CO-2: Acquire Skills in Data Management and Analytical Tools in HR Analytics and gain introductory knowledge of data analysis tools like R and Python. CO-3: Apply Analytical Techniques to HR Functions and use of key HR Metrics, CO-4: Applying statistical tools and develop predictive models for forecasting in HR Analytics and Develop Ethical Culture.	
Part-B Contents of the Course		
Unit	Topic	Contact Hours
I	Introduction to HR Analytics: Concept, Evolution. Need and Scope of HR Analytics. Pre-requisites of HR Analytics: Engaging with Stakeholders, Technological Know-how, Build Analytics Team, Involvement of Consultant and Coaches. Developing HR Analytics Culture: Overcoming Resistance to HR Analytics. Aligning HR Analytics with Organizational Strategy.	14
II	Understanding HR Data: Data Types, Data Quality, Data Collection Methods and Sources in HR, Data Governance, Resolving Data Issues: Data Cleaning, Validation, and Management Techniques, Data Analysis Tools for Predictive Modeling: R, Python (Introductory)	16

III	Application of HR Analytics - Key HR Metrics: Turnover Rates, Time-to-Hire, Training ROI, Employee Engagement, HR Scorecard; HR Benchmarking. Role of HR Analytics in Strategic Decision-Making. Utilizing HR Information Systems (HRIS) for Data Management, Changing HR Dynamics.	14
IV	Analytical Techniques and Predictive Modeling - Statistical Analysis Methods in HR: Correlation, Regression, And Hypothesis Testing, Predictive Analytics in HR: Forecasting Turnover, Performance, and Hiring Needs. Machine Learning Applications in HR Analytics. Ethical Considerations and Data Privacy in HR Analytics	16

Part-C Learning Resources

Suggested Readings:

- Rama Shankar Yadav & Sunil Maheshwari, HR Analytics, Wiley, 2021.
- Pratyush Banerjee, Jatin Pandey & Manish Gupta, HR Analytics: Practical Applications of HR Analytics, Sage, 2019.
- Dipak Kumar Bhattacharya, HR Analytics, Sage, 2017.
- Ramesh Soundrarajan & Kuldeep Singh, Winning on HR Analytics, Sage, 2017.
- Nishant Uppal, Human Resource Analytics, Pearson, 2021.
- Bharti Motwani, HR Analytics: Practical Approach Using Python, Wiley, 2021.
- Cascio, W. F., & Boudreau, J. W. (2019). Investing in People: Financial Impact of Human Resource Initiatives (3rd ed.). Pearson Education.
- Becker, B. E., Huselid, M. A., & Ulrich, D. (2001). The HR Scorecard: Linking People, Strategy, and Performance. Harvard Business School Press.

Part-D

Mapping of Course Outcomes with Programme Outcomes : 24-L6.5-MCM-337

Course Outcomes	PO1	PO2	PO3	PO4	PO5	PO6
CO1	S	S	S	S	S	M
CO2	S	M	S	S	S	S
CO3	S	S	S	S	S	S
CO4	S	S	S	S	M	S

S= Strong, M= Medium, W=Weak

OEC: Open Elective Course

**To be offered to
students of other
department**

(Not for Commerce)

Part-A Introduction		
Semester 03		
Name of Programme	Two year Post Graduate Programme in Commerce: Master of Commerce (M.Com) 02 Years	
Semester	03	
Name of the course	Tax Planning for Individuals	
Course Code	24L6.5-OEC-COM-301	
Course Type	OEC: Open elective course offered in 3rd Semester (For other than commerce students)	
Maximum Marks	50 (End Term exam : 35+ Internal Assessment 15)	
Total Credits	02 (02 Theory + 00 Tutorial)	
Total Contact Hours	30 Hours (15 Weeks per semester X 02 Hours per week)	
Time Allowed for End Term Exam	03 Hours	
Instructions for the paper setter		
<p>The examiner will set nine questions in all covering the whole syllabus. Question No.1 will be compulsory and consist of 7 Small questions of one mark each, covering the whole syllabus.</p> <p>The remaining 8 questions will be set from the syllabus on two questions from each unit basis; out of which the students will attempt four questions selecting one from each unit.</p> <p>All questions will carry 07 marks each</p>		
Course learning outcomes	<p>After completing the course students will be able to:</p> <p>CO1: Understand and Apply Basic Taxation Concepts and determine the residential status for determination of tax liability.</p> <p>CO2: Compute Taxable Income Across Various Heads</p> <p>CO3: Analyze and Apply suitable Tax Regimes and Deductions in determination of tax liability and setting off or carry forward of losses.</p> <p>CO4: Understand and apply Tax Filing Procedures and apply tax provisions for the purpose of tax planning</p>	
Part-B Contents of the Course		
Unit	Topic	Contact Hours
I	<p>Introduction of Income Tax -Important Definitions. Concepts of Income- Tax Free incomes and Agriculture Income , Casual Income, Gross Total Income and Total Income.</p> <p>Sources of Income: Salary, House Property, Business/Profession, Capital Gains, and Other Sources.</p> <p>Determination of Residential Status of Individual and its impact on tax liability.</p>	7
II	<p>Computation of Taxable Income from Salary-Basic Pay, Bonus, Commission and Pension, Various types of Allowances and Perquisites and computing tax liability thereon.</p> <p>Retirement Benefits: Encashment of Earned Leave, Provident Fund,</p>	8

	Gratuity, Encashment of Pension.	
III	Taxable Income from House Property-Self Occupied House and Let out House Property. Deductions from House Property Income. Income From Other Sources- Income from Interest, Dividend, Subletting, Royalty, Family Pension, Income of Insurance Agent. Clubbing of Income, Set off and Carry Forward of losses.	7
IV	New and Old Tax Regime of Income Tax Act. Calculation of Total Income under new and old tax regime. Choosing between old and new tax regime. Deductions available to individual under old tax regime, Limited deductions under the New Regime (Standard deduction, employer's NPS contribution, etc.) Procedure for filing Income Tax Returns (ITR) for individuals. Brief overview of ITR-1 and ITR-2. Filing of online Income Tax Return (ITR-1) for a Salaried Person. Provisions related to filing of revised returns.	8

Part-C Learning Resources

Suggested Readings:

- Dr. H.C.Mehrotra & Dr. S.P. Goyal, Sahitya Direct Taxes law & Practice – Bhawan Publications, Agra.
- Dr. V.K. Singhania Direct Taxes & Practice – Taxmann Publication.
- Dr. Bhagwati Prasad – Direct Taxes law & Practice – Wishwa Prakashan, N.Delhi.
- Dr. Girish ahuja & Dr. Ravi Gupta – Sahitya Simplified Approach to income Tax - Bhawan Publishes & Distributors, Agra.
- P.K.Gupta and N.K.Garg, Sanjay Sahitya Income Tax : Law and Accounts, Bhawan Agra.

SEMESTER -4

Part-A Introduction		
Semester 04		
Name of Programme	Two year Post Graduate Programme in Commerce: Master of Commerce (M.Com) 02 Years	
Semester	04	
Name of the course	Corporate Governance	
Course Code	24-L6.5-MCM-401	
Course Type	CC-13	
Maximum Marks	100 (End Term exam : 70 + Internal Assessment 30)	
Total Credits	04 (03 Theory + 01 Tutorial)	
Total Contact Hours	60 Hours (15 Weeks per semester @ 04 Hours per week)	
Time Allowed for End Term Exam	03 Hours	
Instructions for the paper setter		
<p>The examiner will set nine questions in all. Question No.1 will be compulsory and consist of 7 small questions of two marks each, covering the whole syllabus.</p> <p>The remaining 8 questions will be set from the syllabus on two questions from each unit basis; out of which the students will attempt four questions selecting one from each unit.</p> <p>All questions will carry 14 marks each</p>		
Course learning outcomes	<p>After completing the course students would be able to:</p> <p>CO1: Develop good understanding of conceptual framework and theories of corporate governance.</p> <p>CO2: Understand the contribution made by various reports and committees in corporate governance.</p> <p>CO3: Understand the different roles for board and directors, their powers and improvement of governance through committees.</p> <p>CO4: Know about the current corporate governance disclosures and utility of governance ratings.</p>	
Part-B Contents of the Course		
Unit	Topic	Contact Hours
I	Conceptual Framework of Corporate Governance: Introduction and History, Managing Vs Governing, Ownership and Governance: Ownership related issues in India, Whistle-blowing and Governance, Theories of Corporate Governance. Good Corporate Citizen	14
II	Codes and Reports on Corporate Governance: Cadbury Report(U.K.);OECD Principles of Corporate Governance; International Corporate Governance Framework; Sarbanes-Oxley Act 2002;Reports of K.M. Birla Committee, Narayana Murthy Committee and Kotak Committee, SEBI's Guidelines and Clause	16

	49 for Corporate Governance.	
III	Board and Governance: Corporate Board: Types and Powers, Board Diversity, Different Roles of Directors: Executive Directors, Non Executive Directors, Non Executive Independent Directors, MD or CEO; Improving Governance through Committees: Audit, Remuneration, Nomination, Shareholders Grievance Committees etc.	16
IV	Corporate Governance Reporting, Governance Practices for Twenty First Century; Conformance Vs Performance; Corporate Governance Ratings: Merits and Limitations; e-Governance and Good Governance.	14
Part-C Learning Resources		

Suggested Readings:

- Satheesh Kumar, T.N. "Corporate Governance", Oxford University Press, New Delhi
- Mallin, Christine A. "Corporate Governance" (Indian Edition), Oxford University Press, New Delhi
- Tricker, Bob "Corporate Governance: Principles, Policies and Practices", Oxford University Press, New Delhi
- Martin, David "Corporate Governance: Practical Guidance on Accountability Requirements", Viva Books Pvt. Ltd. New Delhi
- Tej Singh, Corporate Governance, Shree Mahaveer Publishing Company, Delhi
- Tej Singh, Ishwar Sharma, निगमीय प्रशासन, Shree Mahaveer Publishing Company, Delhi

Part-D

Mapping of Course Outcomes with Programme Outcomes : 24-L6.5-MCM-401

Course Outcomes	PO1	PO2	PO3	PO4	PO5	PO6
CO1	S	S	S	S	M	S
CO2	S	S	M	S	S	S
CO3	M	S	S	S	S	S
CO4	S	M	S	S	S	S

S= Strong, M= Medium, W=Weak

Part-A Introduction	
Semester 04 .	
Name of Programme	Two year Post Graduate Programme in Commerce: Master of Commerce (M.Com) 02 Years
Semester	04
Name of the course	Business and Sustainable Development
Course Code	24-L6.5-MCM-402
Course Type	CC-14
Maximum Marks	100 (End Term exam : 70 + Internal Assessment 30)
Total Credits	04 (03 Theory + 01 Tutorial)
Total Contact Hours	60 Hours (15 Weeks per semester @ 04 Hours per week)
Time Allowed for End Term Exam	03 Hours
Instructions for the paper setter	
<p>The examiner will set nine questions in all. Question No.1 will be compulsory and consist of 7 small questions of two marks each, covering the whole syllabus.</p> <p>The remaining 8 questions will be set from the syllabus on two questions from each unit basis; out of which the students will attempt four questions selecting one from each unit.</p> <p>All questions will carry 14 marks each</p>	

Course learning outcomes	<p>After successful completion of this course, students will be able to:</p> <p>CO1: Explain the concept, dimensions, and evolution of sustainable development in the context of business.</p> <p>CO2: Analyze the role of businesses in promoting environmental, social, and economic sustainability.</p> <p>CO3: Evaluate sustainable business models and strategies across various sectors and Examine environmental challenges arising from business activities and sustainable responses.</p> <p>CO4: Assess contemporary sustainability challenges and policy initiatives at national and global levels.</p>
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Part-B Contents of the Course		
Unit	Topic	Contact Hours
I	Sustainable Development – Concepts and Business Interface : Meaning, objectives, and scope of sustainable development, Evolution of sustainable development – Sustainable Development Practices in Ancient India's Knowledge System (IKS), Brundtland Commission Report, Business and sustainability , Sustainability vs Corporate Social Responsibility-CSR vs Business Ethics, Triple Bottom Line approach, Stakeholder approach, Sustainability challenges	14

	in developing economies with special reference to India	
II	Environmental Issues and Sustainable Business Practices; Environmental degradation and industrialization, Climate change: causes, impacts, and business responsibility, Environmental ethics and ecological responsibility of business, Sustainable production and consumption. Corporate Sustainability and Responsible Business Practices; ESG (Environmental, Social, Governance) framework, Sustainable supply chain management, Ethical leadership and sustainable corporate culture.	16
III	Sustainable Business Models and Green Strategies; Concept of sustainable and green business, Sustainable competitive advantage, Circular economy and zero-waste business models, Green Financing, Green marketing and eco-labeling, Sustainable supply chains, Eco-innovation and clean technologies, Role of MSMEs and startups in sustainable development,	15
IV	Measuring Sustainability and Global Environmental Initiatives ; Measuring sustainability performance in business, Sustainability indicators and metrics, Sustainability reporting frameworks-environmental & social dimensions, United Nations Sustainable Development Goals (SDGs) and business, International environmental agreements: Paris Agreement, Kyoto Protocol, Emerging environmental challenges: carbon footprint, plastic waste, green washing	15

Part-C Learning Resources

Suggested Readings:

- Crane, A., Matten, D., Glozer, S., & Spence, L. – Business Ethics: Managing Corporate Citizenship and Sustainability in the Age of Globalization, Oxford University Press.
- David L. Rainey, - Sustainable Business Development; Inventing the future through strategy, innovation and Leadership , Cambridge Press.
- Michael blowfield; Business and Sustainability, Oxford University Press.
- Fransis Cherunilam, Business Environment and Sustainable Development, Himalaya Publishing House. **Indian Context Books**
- Sanders, Wood, Kamal Kishore and Shailine; Foundations of Sustainable Business, Wiley Publications.
- Surinder Sareen, Urvashi Sareen; Building Efficient and Sustainable Business; Notion Press.
- Sabeela K Abdulsalam, Bibin Joy ; Business and Sustainable Development, STRING Production. **Reports & Online Resources:**
- Ministry of Corporate Affairs (MCA) – National Guidelines on Responsible Business Conduct (NGRBC).
- **Ministry of Environment, Forest and Climate Change (MoEFCC)** – Environmental Policies and Reports.
- **UNDP** – Sustainable Development Goals Reports
- **World Business Council for Sustainable Development (WBCSD)** – Business and Sustainability publications.

Part-D

Mapping of Course Outcomes with Programme Outcomes : 24-L6.5-MCM-402

Course Outcomes	PO1	PO2	PO3	PO4	PO5	PO6
CO1	S	S	S	S	S	M
CO2	S	M	S	S	S	S
CO3	S	S	S	S	S	S
CO4	S	S	S	S	M	S

S= Strong, M= Medium, W=Weak

Discipline
Elective
Courses (DEC)
(Semester-4)

GROUP-1: ACCOUNTING AND FINANCE

Part-A Introduction	
Semester 04 .	
Name of Programme	Two year Post Graduate Programme in Commerce: Master of Commerce (M.Com) 02 Years
Semester	04
Name of the course	Portfolio Management
Course Code	24-L6.5-MCM-411
Course Type	DEC-4 th Semester, Accounting and Finance Group
Maximum Marks	100 (End Term exam : 70 + Internal Assessment 30)
Total Credits	04 (03 Theory + 01 Tutorial)
Total Contact Hours	60 Hours (15 Weeks per semester @ 04 Hours per week)
Time Allowed for End Term Exam	03 Hours

Instructions for the paper setter

The examiner will set nine questions in all. Question No.1 will be compulsory and consist of 7 Small questions of two marks each, covering the whole syllabus.

The remaining 8 questions will be set from the syllabus on two questions from each unit basis; out of which the students will attempt four questions selecting one from each unit.

All questions will carry 14 marks each

Course learning outcomes	After successful completion of the course, students will be able to: <ul style="list-style-type: none"> • CO1: Understand the fundamentals of Diversification strategies, portfolio theory and risk–return relationship. • CO2: Analyze various financial instruments and apply portfolio construction techniques. • CO3: Evaluate portfolio performance using quantitative and qualitative measures. • CO4: Apply portfolio management strategies in real-world investment decisions considering investment strategies of great masters and Behavioral Finance.
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Part-B Contents of the Course

Unit	Topic	Contact Hours
I	Portfolio: Meaning and Benefits, Functions and role of portfolio manager, Risk-free and risky assets, Diversification: Meaning, benefits and limitations, Rationale of Diversification in Investments, Portfolio construction process, Asset allocation strategies- Strategic, Tactical and Dynamic asset allocation. Portfolio Risk and Return: Meaning, Types and Measurement, Beta: Meaning, calculation and significance.	15
II	Approaches of Portfolio Construction and Portfolio Selection. Modern	16

	Portfolio Theory: Basic assumptions, Markowitz Model of Portfolio Selection, Efficient frontier and optimal portfolio construction. Sharpe's Single Index Model: Empirical Analysis and Sharpe's Optimal Portfolio; Capital Asset Pricing Model (including SML and CML). Assumptions, relevance, Empirical Evidence and limitations.	
III	Factor Models and Arbitrage Pricing Theory; Concept and comparison with CAPM Performance Evaluation of Managed Portfolio and Mutual Funds : Sharpe Ratio, Treynor Ratio, Jensen Ratio, M ² Measure, FAMA measure of Net Selectivity. Portfolio revision and rebalancing : Portfolio management strategies-Passive strategies and Active strategies, Types of Mutual funds and their role in Portfolio Management.	15
IV	Behavioural Finance: Heuristic-Driven Biases, Frame Dependence, Emotional and Social Influences and Market inefficiency; Basic guidelines for Investment Decisions Strategies of the Great Masters: Benjamin Graham, Philip Fisher, Warren Buffett, John Templeton, Peter Lynch, George Soros, David Dreman and Indian Money Monarchs.	14

Part-C Learning Resources

Suggested Readings

- Fischer & Jordan, Security Analysis and Portfolio Management, Prentice Hall India.
- Punithavathy Pandian, Security Analysis and Portfolio Management, Vikas Publishing House Pvt. Ltd.
- V. A. Avadhan, Investment and Securities Market in India, Himalaya Publishing House.
- Vanita Tripathi, Security Analysis and Portfolio Management, Taxman Publications Pvt. Ltd.
- Preeti Singh, Investment Management, Himalaya Publishing House
- Devin S., Portfolio Management, Prentice Hall.
- V. K. Bhalla, Portfolio Analysis and Management, Sultan Chand & Sons
- Chandra, P. Investment Analysis and Portfolio Management. Mc Graw Hill Education (India) Pvt. Ltd., New Delhi
- Dhanesh Khatri, Security Analysis and Portfolio Management, Macmillan Ltd.
- Reilly & Brown, Analysis of Investment & Management of Portfolio, Cengage Publications Ltd.

Part-D

Mapping of Course Outcomes with Programme Outcomes : 24-L6.5-MCM-411

Course Outcomes	PO1	PO2	PO3	PO4	PO5	PO6
CO1	S	S	S	S	M	S
CO2	S	S	S	S	M	M
CO3	S	S	S	S	S	M
CO4	S	S	M	S	S	S

S= Strong, M= Medium, W=Weak

Part-A Introduction	
Semester 04 .	
Name of Programme	Two year Post Graduate Programme in Commerce: Master of Commerce (M.Com) 02 Years
Semester	04
Name of the course	Management of Financial Services
Course Code	24-L6.5-MCM-412
Course Type	DEC-4 th Semester, Accounting and Finance Group
Maximum Marks	100 (End Term exam : 70 + Internal Assessment 30)
Total Credits	04 (03 Theory + 01 Tutorial)
Total Contact Hours	60 Hours (15 Weeks per semester @ 04 Hours per week)
Time Allowed for End Term Exam	03 Hours

Instructions for the paper setter

The examiner will set nine questions in all. Question No.1 will be compulsory and consist of 7 Small questions of two marks each, covering the whole syllabus.

The remaining 8 questions will be set from the syllabus on two questions from each unit basis; out of which the students will attempt four questions selecting one from each unit.

All questions will carry 14 marks each.

Course learning outcomes	After completion of this course the students will be able to: CO1:Understand the structure, scope, and regulatory environment of the financial services sector in India. CO2:Analyze the functioning of major financial services such as merchant banking, mutual funds, credit rating, and securitization. CO3: Evaluate retail and corporate financial services including housing finance, credit cards, factoring, and forfaiting. CO3:Apply financial service concepts for effective risk management and informed financial decision-making.
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Part-B Contents of the Course

Unit	Topic	Contact Hours
I	Financial Services: Meaning, Scope, Classification of Financial Services, Challenges for Financial Service sector & Present Scenario. Risk Management in Financial Services-Concept of Risk, Types, Tools for Risk Management. Merchant Banking: Concept and Nature, Functions of Merchant Bankers, Merchant Banking Regulations, Features of Merchant Banking in India.	15
II	Mutual Funds: Concept and Origin, Types of Mutual Funds, Organization and Operation of Mutual Funds, Importance, Net Asset Value(NAV), Risk Associated with Mutual Funds, General Guidelines and selection of Funds, Reasons for slow growth. Credit Rating: Concept, Functions of Credit Rating, Benefits, Rating Process, Types of Rating, Credit Rating Agencies in India, Practical	15

	Problems of Credit Rating, Future of Credit Rating in India.	
III	Debt Securitization: Concept, Objectives, Securitisable Assets, Modus Operandi of Securitization, Benefits, Conditions for Successful Securitization. Housing Finance: Introduction, National Housing Banks, Housing Finance System and New Development. Credit Cards: Concept, Types of Credit Cards, Benefits, Demerits, Credit Card Business in India and its Future Prospects	16
IV	Factoring and Forfaiting: Meaning of Discounting, Factoring and Forfaiting; Factoring Functions and types of Factoring, Modus operandi, Cost and Benefits, Factoring vs. Discounting, Factoring in India. Working of Forfaiting, Benefits and Drawbacks, Factoring vs. Forfaiting, Forfaiting in India.	14

Part-C Learning Resources

Suggested Reading:

- Bhatia, B.S. and Batra G.S. , Financial Services, Deep and Deep Publishers, New Delhi.
- Khan, M.Y. Financial Services, Tata Mcgraw Hill, New Delhi.
- Bansal K.L. Merchant Banking and Financial Services, Unistar Books Pvt. Ltd. Chandigarh.
- Bhole, L.M. Financial Institutions and Markets, Tata Mcgraw Hill, New Delhi.
- Shanmugham. R., Financial Services, Wiley Publications.
- Gurusamy.S., Financial Services, Bharat Law House, Jaipur.
- Punithavathy Pandian, Financial Services and Markets, Vikas Publishing House Pvt. Ltd.

Part-D

Mapping of Course Outcomes with Programme Outcomes: 24-L6.5-MCM-412

Course Outcomes	PO1	PO2	PO3	PO4	PO5	PO6
CO1	S	S	M	S	S	S
CO2	S	S	S	S	S	M
CO3	S	M	S	S	S	S
CO4	S	S	M	S	S	S

S= Strong, M= Medium, W=Weak

Part-A Introduction	
Semester 04 .	
Name of Programme	Two year Post Graduate Programme in Commerce: Master of Commerce (M.Com) 02 Years
Semester	04
Name of the course	Cost Management
Course Code	24-L6.5-MCM-413
Course Type	DEC-4 th Semester, Accounting and Finance Group
Maximum Marks	100 (End Term exam : 70 + Internal Assessment 30)
Total Credits	04 (03 Theory + 01 Tutorial)
Total Contact Hours	60 Hours (15 Weeks per semester @ 04 Hours per week)
Time Allowed for End Term Exam	03 Hours

Instructions for the paper setter

The examiner will set nine questions in all. Question No.1 will be compulsory and consist of 7 Small questions of two marks each, covering the whole syllabus.

The remaining 8 questions will be set from the syllabus on two questions from each unit basis; out of which the students will attempt four questions selecting one from each unit.

All questions will carry 14 marks each

Course learning outcomes	CO1: Understand the basic concepts of cost control, cost reduction and value analysis and apply techniques of cost reduction and value analysis to remove unnecessary cost. CO2: Develop an ability to apply Activity Based Costing to allocate indirect cost to each functional area on suitable basis. CO3: Understand the concept of productivity, supply and value chain analysis. CO4: Understand the concept of Target costing, Kaizen Costing, Business Process Outsourcing (BPO) and Business Process Reengineering (BPR).
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Part-B Contents of the Course

Unit	Topic	Contact Hours
I	Cost Control, importance of Cost Control, Elements of a Cost Control Scheme, Cost Control Techniques, Cost Control in Individual Cost Elements, Cost reduction, Cost reduction process, Tools and techniques of Cost reduction. Value Analysis, Types of Value, Procedures of Value Analysis, Relationship between values function and cost, Techniques of value analysis developed by Lawarance D. Miles.	14
II	Activity based Costing (ABC), Inadequacies of traditional methods of overhead absorption. Under costing and over costing, Product-Cost-Cross subsidization, Cost Hierarchies, Cost Drivers and cost pools, implementing ABC system for cost management and profitability, Kaplan and Cooper's approach to ABC.	16

III	Productivity, Concept, Measurement of Productivity, Productivity of Material, Labour and other Factors, Productivity of Management Resources, Importance of Human Factor in Productivity Drive, Productivity and Profitability. Supply chain Analysis, Key Success Factors. Value chain analysis, Steps in Value Chain analysis, Value Chain Analysis for assessing competitive advantage.	16
IV	Target Costing- origin, steps or stages in target costing, traditional vs. target costing, target costing process, impact of target costing on profitability. Kaizen Concept, Procedure for Implementation, evaluation of Kaizen Costing. Business Process Outsourcing (BPO)-Concept, Major Areas, types of outsourcing, Outsourcing vs. Contracting, Outsourcing vs. BPO, Business Process Reengineering (BPR), Concept, Methodology, Synergy, characteristics and types.	14

Part-C Learning Resources

SUGGESTED READINGS

- Saxena and Vashishtha: Advanced Cost Accounting; Sultan Chand and Sons, Delhi.
- Horngren Charles. T: Cost Accounting – A Managerial Emphasis. Pearson Publications, Delhi.
- Ravi M. Kishore : Cost Management – Taxman Publications, Delhi.
- Jain, S.P, K.L.Narang : Advanced Cost Accounting. Kalyani Publications, Delhi.
- Ishwar Sharma, Cost accounting and Cost Management, Mahavir publications, Delhi.

Part-D

Mapping of Course Outcomes with Programme Outcomes : 24-L6.5-MCM-413

Course Outcomes	PO1	PO2	PO3	PO4	PO5	PO6
CO1	S	M	S	S	S	S
CO2	S	S	S	S	S	M
CO3	S	M	S	S	S	S
CO4	S	S	S	S	S	M

S= Strong, M= Medium, W=Weak

Part-A Introduction	
Semester 04 .	
Name of Programme	Two year Post Graduate Programme in Commerce: Master of Commerce (M.Com) 02 Years
Semester	04
Name of the course	Strategic Financial Management
Course Code	24-L6.5-MCM-414
Course Type	DEC-4 th Semester, Accounting and Finance Group
Maximum Marks	100 (End Term exam : 70 + Internal Assessment 30)
Total Credits	04 (03 Theory + 01 Tutorial)
Total Contact Hours	60 Hours (15 Weeks per semester @ 04 Hours per week)
Time Allowed for End Term Exam	03 Hours

Instructions for the paper setter

The examiner will set nine questions in all. Question No.1 will be compulsory and consist of 7 Small questions of two marks each, covering the whole syllabus.

The remaining 8 questions will be set from the syllabus on two questions from each unit basis; out of which the students will attempt four questions selecting one from each unit.

All questions will carry 14 marks each.

Course learning outcomes	<p>After successful completion of this course, students will be able to:</p> <p>CO1: Analyze strategic financial decisions and their role in achieving long-term corporate objectives.</p> <p>CO2: Evaluate investment, financing, and dividend decisions using advanced financial tools and techniques.</p> <p>CO3: Apply strategic approaches to corporate restructuring, mergers, acquisitions, and risk management.</p> <p>CO4: Formulate financial strategies considering globalization, sustainability, and changing business environments.</p>
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Part-B Contents of the Course

Unit	Topic	Contact Hours
I	Strategic Financial Management – Concepts and Framework; Meaning, nature, and scope of Strategic Financial Management, Financial strategy vs traditional financial management, Objectives of strategic financial management, Shareholder wealth maximization and value creation, Financial planning in strategic perspective, Financial policies and corporate strategy, Role of Chief Financial Officer (CFO) in strategic decision-making.	14
II	Strategic Investment and Financing Decisions- Strategic capital budgeting decisions, Advanced capital budgeting techniques: NPV, IRR, MIRR, Profitability Index, Risk and uncertainty in capital investment decisions, Strategic cost of capital and WACC, Strategic implications of leverages and Capital Structure Theories, Dividend policy as a strategic decision	16

III	Corporate Restructuring and Strategic Financial Control-Concept and types of corporate restructuring, Mergers, acquisitions, takeovers: financial considerations, Valuation of firms in mergers and acquisitions, Financial synergy and post-merger integration, Divestitures, demergers, and spin-offs, Strategic financial control and performance measurement, Value-based management: Economic Value Added-EVA, Market Value Added- MVA, Balanced Scorecard (financial perspective)	16
IV	Risk Management in Global and Sustainable Financial Strategy-Strategic risk management: financial risks and mitigation, Interest rate risk, credit risk, liquidity risk, Strategic financial management in multinational firms, Foreign exchange exposure and management, Sustainable finance and long-term value creation, Impact of ESG considerations on financial strategy	14
Part-C Learning Resources		

SUGGESTED READINGS

- Van Horne, J.C. & Wachowicz, J.M. – Fundamentals of Financial Management, Pearson Education.
- Brigham, E.F. & Ehrhardt, M.C. – Financial Management: Theory and Practice, Cengage Learning.
- Hillier, D., Ross, S., Westerfield, R., & Jaffe, J. – Corporate Finance, McGraw-Hill Education.
- Attom, Queku, Rahman Afzalur, - Strategic Financial Management-, BlueRose One New Delhi.

Indian Author Textbooks

- Ravi M. Kishore, Strategic Financial Management, Taxmann Publications Pvt. Ltd.
- Prasanna Chandra – Strategic Financial Management: Managing for Value Creation, McGraw-Hill India.
- Girish P. Jakhotiya, Strategic Financial Management, Vikas Publishing House
- Khan, M.Y. & Jain, P.K. – Financial Management, McGraw-Hill Education India.
- Pandey, I.M. – Financial Management, Vikas Publishing House.
- Parasuraman – Financial Management, Cengage Publications.

Part-D

Mapping of Course Outcomes with Programme Outcomes: 24-L6.5-MCM-414

Course Outcomes	PO1	PO2	PO3	PO4	PO5	PO6
CO1	S	S	S	S	S	M
CO2	S	M	S	S	S	S
CO3	S	S	S	S	S	S
CO4	S	S	S	S	M	S

S= Strong, M= Medium, W=Weak

Part-A Introduction	
Semester 04.	
Name of Programme	Two year Post Graduate Programme in Commerce: Master of Commerce (M.Com) 02 Years
Semester	04
Name of the course	Multinational Financial Management
Course Code	24-L6.5-MCM-415
Course Type	DEC-4 th Semester, Accounting and Finance Group
Maximum Marks	100 (End Term exam 70 + Internal Assessment 30)
Total Credits	04 (03 Theory + 01 Tutorial)
Total Contact Hours	60 Hours (15 Weeks per semester @ 04 Hours per week)
Time Allowed for End Term Exam	03 Hours

Instructions for the paper setter

The examiner will set nine questions in all. Question No.1 will be compulsory and consist of 7 Small questions of two marks each, covering the whole syllabus.

The remaining 8 questions will be set from the syllabus on two questions from each unit basis; out of which the students will attempt four questions selecting one from each unit.

All questions will carry 14 marks each

Course learning outcomes	<p>After successful completion of this course, the learners will be able to:</p> <p>CO 1: Understand the scope and functions of financial management in the global business environment.</p> <p>CO 2: Analyze financial risks and objectives of multinational corporations in international markets.</p> <p>CO 3: Explain the international monetary system including exchange rate regimes and functioning of global financial markets.</p> <p>CO 4: Apply international financial instruments and techniques for global financing decisions, project evaluation and tax considerations.</p>
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Part-B Contents of the Course

Unit	Topic	Contact Hours
I	Financial Management in Global Context- Introduction, Finance Functions, Recent Challenges in Global Financial Markets. Objectives of Multinational Corporations and Risk Management. Types of Risk for MNCs, Exposure of Risk-Exchange rate, Interest Rates and Inflation Rates Exposure.	15
II	International Monetary System-Exchange Rate Regimes, The International Monetary Fund, The Economic and Monetary Union (EMU), Special Drawing Rights and Funding Facilities Available to IMF Member Countries.	15

	Domestic and Offshore Markets, Euro Markets, Interest Rates in Global Money Markets. Foreign Exchange Market	
III	Forwards, Swaps and Interest Parity in International Markets, Currency and Interest Rates Futures, Currency Options. Foreign exchange and currency futures; Exchange rate management in India.	16
IV	Management exposures in Multinational Firms— internal techniques, asset and liability management. Short term Financial Management in Multinational Corporations, International Equity Investment, Long Term Borrowings in Global Capital Markets, International Project Appraisal.	14

Part-C Learning Resources

Suggested Reading:

- Apte , Kapshe,- International Financial Management,- Mc Graw Hill.
- Srivastava R.M.,- Multinational Financial Management, Excel Books Publications
- Eiteman David, Stonhill and Moffiet, - Multinational Business Finance, Pearson Publications.
- Jeff Madura,- International Financial Management,- Cengage India Private Limited.
- Madura, J., International Financial Management, Thomson Learning, New Delhi.
- Sharan, V., International Financial Management, PHI Learning, New Delhi.
- Shapiro, A. C. & Hanouna, Paul., Multinational Financial Management, Wiley Publications, New Delhi.
- Buckley, Adrian: Multinational Finance, Prentice Hall, New Delhi.
- Eitman, D.K. and A.I Stenehill: Multinational Business Cash Finance, Addison Wesley, New York.
- Henning, C.N., W Piggot and W .H Scott: International Financial Management, McGraw Hill, International Edition.
- Levi, Maurice D: International Finance, McGraw- Hill, International Edition.
- O'Connor DJ, Bueso AT: International Dimensions of Financial Management; Macmillan, New Delhi.
- Pilbeam Keith: International Finance; MacMillan Press, Hong Kong.
- Rodriqufe, R.M. and E.E Carter: International Financial Management, Prentice Hall, International Edition.
- Shaprio, Alan.C: Multinational Financial Management, Prentice Hall, New Delhi.
- Yadav, Surendras., P .K Jain and Max Peyrard: Foreign Exchange Markets, Macmillan, New Delhi.
- Zeneff, D. and J Zwick: International Financial Management, Prentice Hall, International Edition.

Part-D

Mapping of Course Outcomes with Programme Outcomes : 24-L6.5-MCM-415

Course Outcomes	PO1	PO2	PO3	PO4	PO5	PO6
CO1	S	S	S	S	S	M
CO2	S	M	S	S	S	S
CO3	S	S	S	S	S	S
CO4	S	S	S	S	M	S

S= Strong, M= Medium, W=Weak

Part-A Introduction	
Semester 04 .	
Name of Programme	Two year Post Graduate Programme in Commerce: Master of Commerce (M.Com) 02 Years
Semester	04
Name of the course	Derivatives and Risk
Course Code	24-L6.5-MCM-416
Course Type	DEC-4 th Semester, Accounting and Finance Group
Maximum Marks	100 (End Term exam : 70 + Internal Assessment 30)
Total Credits	04 (03 Theory + 01 Tutorial)
Total Contact Hours	60 Hours (15 Weeks per semester @ 04 Hours per week)
Time Allowed for End Term Exam	03 Hours

Instructions for the paper setter

The examiner will set nine questions in all. Question No.1 will be compulsory and consist of 7 Small questions of two marks each, covering the whole syllabus.

The remaining 8 questions will be set from the syllabus on two questions from each unit basis; out of which the students will attempt four questions selecting one from each unit.

All questions will carry 14 marks each

Course learning outcomes	<p>After successful completion of this course, the learners will be able to:</p> <p>CO 1: Understand the concept, structure, and functioning of derivative markets.</p> <p>CO 2: Analyze different types of derivative instruments used for risk management.</p> <p>CO 3: Evaluate pricing models and trading strategies of derivatives.</p> <p>CO 4: Apply derivatives for managing financial risks in real-world business situations.</p>
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Part-B Contents of the Course

Unit	Topic	Contact Hours
I	Types of financial risks: market risk, credit risk, liquidity risk, operational risk, Risk management process and objectives. Meaning, nature and evolution of derivatives. Underlying Assets, Types of Derivatives, Cash and Derivative market, Participants in derivative markets, Overview of derivative markets in India.	14
II	Forward and Futures Contracts: Meaning, features, Difference between forwards and futures, Stock index future and interest rate futures, Mechanism of future contracts, trading system of futures at NSE, Margin system, pay off position in future, valuation of future contracts, effect of corporate action of future, Risk management, speculation, arbitrage and hedging through futures.	15
III	Options -meaning, types and basic terminology, Payoff in option contracts, Option pricing models- Binomial and Black-Scholes Model of option valuation. Option trading strategies. Risk management through	16

	Option Contracts.	
IV	Swaps: Meaning , features and characteristics, interest rate swaps and currency swaps. Structure and pricing of currency Swaps, Interest rate swap-valuation and pricing, equity swaps and reverse swaps. Role of Swaps in risk management. Contemporary issues, Challenges and Regulatory framework of derivative markets in India.	15

Part-C Learning Resources

Suggested Readings:

- Somanathan T.V., Nageswaran V., Gupta Harsh, 'Derivatives' Cambridge University Press.
- Parkash B Yaragol , 'Financial Derivatives', Vikas Publishing House Pvt. Ltd.
- Parasuraman N. R. Fundamentals of Financial Derivatives, Wiley India Pvt. Ltd.
- Shashi K. Gupta, Abha Chopra, 'Financial Derivatives and Risk Management', Kalyani Publications Delhi.
- Shulz, R. M., Risk Management and Derivatives, Cengage Learning.
- Coleman, Thomas S., A Practical Guide to Risk Management
- Hull, John C., Options, Futures, and Other Derivatives, Pearson Education.
- Varma, Jayanth R., Derivatives and Risk Management, McGraw-Hill Education India

Part-D

Mapping of Course Outcomes with Programme Outcomes : 24-L6.5-MCM-416

Course Outcomes	PO1	PO2	PO3	PO4	PO5	PO6
CO1	S	S	S	S	S	M
CO2	S	M	S	S	S	S
CO3	S	S	S	S	S	S
CO4	S	S	S	S	M	S

S= Strong, M= Medium, W=Weak

Part-A Introduction	
Semester 04 .	
Name of Programme	Two year Post Graduate Programme in Commerce: Master of Commerce (M.Com) 02 Years
Semester	04
Name of the course	Fraud Investigation and Forensic Accounting
Course Code	24-L6.5-MCM-417
Course Type	DEC-4 th Semester, Accounting and Finance Group
Maximum Marks	100 (End Term exam : 70 + Internal Assessment 30)
Total Credits	04 (03 Theory + 01 Tutorial)
Total Contact Hours	60 Hours (15 Weeks per semester @ 04 Hours per week)
Time Allowed for End Term Exam	03 Hours

Instructions for the paper setter

The examiner will set nine questions in all. Question No.1 will be compulsory and consist of 7 Small questions of two marks each, covering the whole syllabus.

The remaining 8 questions will be set from the syllabus on two questions from each unit basis; out of which the students will attempt four questions selecting one from each unit.

All questions will carry 14 marks each

Course learning outcomes	<p>After successful completion of the course, the learners will be able to:</p> <p>CLO 1: Understand the nature, causes, and types of fraud and the role of forensic accounting.</p> <p>CLO 2: Identify and analyze fraud risks using forensic tools and techniques.</p> <p>CLO 3: Examine methods of fraud investigation, evidence collection, and legal procedures.</p> <p>CLO 4: Apply forensic accounting practices for fraud prevention, detection, and reporting.</p>
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Part-B Contents of the Course

Unit	Topic	Contact Hours
I	Forensic Accounting-Concept, scope, and objectives, Role and responsibilities of a forensic accountant, Difference between auditing and forensic accounting Meaning and nature of fraud, Types of fraud: financial statement fraud, asset misappropriation, corruption, Causes and impact of fraud on organizations and economy	14
II	Fraud Risk Assessment and Detection Techniques-Fraud risk management framework, Red flags and warning signals of fraud, Fraud Triangle and Fraud Diamond theories, Internal control	16

	system and its role in fraud prevention, Analytical procedures and ratio analysis in fraud detection, Use of technology and data analytics in forensic accounting	
III	Fraud Investigation Process and Legal Aspects-Steps in fraud investigation, Planning and conducting forensic investigations, Collection, preservation, and evaluation of evidence, Interview and interrogation techniques, Documentation and working papers, Legal aspects of fraud investigation, Role of forensic accounting in litigation support and expert testimony	15
IV	Forensic accounting in banking, insurance, and corporate sector, Corporate frauds and case studies (Indian and global), Cyber frauds and digital forensic accounting, Role of forensic accounting in corporate governance, Regulatory framework related to fraud prevention in India, Emerging trends and challenges in forensic accounting	15

Part-C Learning Resources

Suggested Readings:

- William L. Jennings, Fraud Investigation and Forensic Accounting in Real World, Atlantic Publishers and Distributors (p) Ltd.
- Frimette Kass, Vijay Sampath, Forensic Accounting for Dummies, Wiley
- Neffies, S. L., Principles of Financial Engineering, Academic Press, Advances in Finance Series.
- Forensic Accounting & Fraud Examination — W. Steve Albrecht, Chad O. Albrecht, Conan
- Forensic Accounting and Financial Fraud — Wayne G. Bremser
- A Guide to Forensic Accounting Investigation — Steven L. Skalak, Thomas W. Golden, Mona M. Clayton & Jessica S. Pill
- Kass-Shraibman & Vijay S. Sampath, Forensic Accounting For Dummies — Frimette Uday Gandhi, Accounting and Financial Frauds- The What, How and Why.
- Rakesh Suram, Forensic Accounting and Fraud Detection, Nirali Parkashan

Part-D

Mapping of Course Outcomes with Programme Outcomes : 24-L6.5-MCM-417

Course Outcomes	PO1	PO2	PO3	PO4	PO5	PO6
CO1	S	S	S	S	S	M
CO2	S	M	S	S	S	S
CO3	S	S	S	S	S	S
CO4	S	S	S	S	M	S

S= Strong, M= Medium, W=Weak

GROUP-2: MARKETING MANAGEMENT

Part-A Introduction	
Semester 04.	
Name of Programme	Two year Post Graduate Programme in Commerce: Master of Commerce (M.Com) 02 Years
Semester	04
Name of the course	Customer Relationship Management
Course Code	24-L6.5-MCM-421
Course Type	DEC-4 th Semester, Marketing Management Group
Maximum Marks	100 (End Term exam : 70 + Internal Assessment 30)
Total Credits	04 (03 Theory + 01 Tutorial)
Total Contact Hours	60 Hours (15 Weeks per semester @ 04 Hours per week)
Time Allowed for End Term Exam	03 Hours

Instructions for the paper setter

The examiner will set nine questions in all. Question No.1 will be compulsory and consist of 7 Small questions of two marks each, covering the whole syllabus.

The remaining 8 questions will be set from the syllabus on two questions from each unit basis; out of which the students will attempt four questions selecting one from each unit.

All questions will carry 14 marks each.

Course learning outcomes	After completion of course, students will be able to: CO1: Have Public Relations management in different types of organizations CO2: Develop extensive public relation plan for different kinds of organizations CO3: Design the strategies framework for the CRM integration in the existing function of the organization. CO4: Understanding the implementation of CRM Strategies in organizations
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Part-B Contents of the Course

Unit	Topic	Contact Hours
I	Customer Relationship: Introduction, background and Basic concepts, need and importance of CRM, Objectives and types of CRM, Models of CRM, CRM structure.	14
II	Relationship marketing: Understanding buyers expectations, building customer loyalty, types of loyalty, Factors influencing customer loyalty, significance of loyal customers, impact of lost customers, computing cost of lost customers, Customer Lifetime Value, Service quality and relationship management, KPO and BPO.	16

III	Operational CRM : automation of sales force and enterprise marketing, lead management, contact management, market segmentation, customer service and support, contact and call centre operations, Analytical CRM: customer information database, ethics and legalities of data use, data warehousing and data mining; types of data analysis: online analytical processing, click stream analysis, collaborative filtering, CRM and business intelligence.	16
IV	Collaborative CRM, Strategic CRM, CRM implementation and effectiveness: Establishing CRM performance monitoring, CRM audit, CRM project management, employee engagement in CRM project, CRM budget, evaluating CRM return on investment. New trends in CRM: Social CRM, technology and CRM	14

Part-C Learning Resources

Suggested Reading:

- Buttle, Francis, Customer Relationship Management – Concept and Tools, Elsevier Butterworth – Heinemann, Oxford, UK
- Payne, Adrian, Handbook of CRM – Achieving Excellence in Customer Management, Butterworth – Heinemann, Oxford, UK
- Dyche, Jill, The CRM Handbook – A Business Guide to Customer Relationship Management, Pearson Education, New Delhi
- Knox, Simon, Stan Maklan, Adrian Payne, Joe Peppard and Lynette Ryal, Customer Relationship Management, Butterworth – Heinemann, Oxford, UK
- Greenlers, Paul, CRM at the Speed of Light, Tata McGraw Hill Publishing Ltd., New Delhi
- Anderson, Kristen, and Carol J Kerr, Customer Relationship Management, Tata Mc Graw Hill

Part-D

Mapping of Course Outcomes with Programme Outcomes :24-L6.5-MCM-421

Course Outcomes	PO1	PO2	PO3	PO4	PO5	PO6
CO1	S	S	S	S	M	S
CO2	S	S	M	S	S	S
CO3	S	S	S	S	S	M
CO4	S	S	S	S	M	S

S= Strong, M= Medium, W=Weak

Part-A Introduction	
Semester 04.	
Name of Programme	Two year Post Graduate Programme in Commerce: Master of Commerce (M.Com) 02 Years
Semester	04
Name of the course	Marketing Research
Course Code	24-L6.5-MCM-422
Course Type	DEC-4 th Semester, Marketing Management Group
Maximum Marks	100 (End Term exam : 70 + Internal Assessment 30)
Total Credits	04 (03 Theory + 01 Tutorial)
Total Contact Hours	60 Hours (15 Weeks per semester X 04 Hours per week)
Time Allowed for End Term Exam	03 Hours

Instructions for the paper setter

The examiner will set nine questions in all. Question No.1 will be compulsory and consist of 7 Small questions of two marks each, covering the whole syllabus.

The remaining 8 questions will be set from the syllabus on two questions from each unit basis; out of which the students will attempt four questions selecting one from each unit.

All questions will carry 14 marks each.

Course learning outcomes	. CO1: Understand the basic concepts related to marketing research. CO2: Apply and evaluate different sources of marketing information. CO3: Understand the data collection and their techniques. CO4: Apply and evaluate various methods of data analysis, and Write a comprehensive market research report.
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Part-B Contents of the Course

Unit	Topic	Contact Hours
I	Marketing Research: Introduction, nature and scope, Research Process, Applications of Marketing Research, Importance and Objectives of marketing research, Information Needs and Types of Research, Qualitative research & Quantitative research- Meaning, role and applications; Formulation of Research problem; Research designs - Exploratory Research, Descriptive Research & Experimental Designs	16
II	Data Collection: Sources and Methods; Secondary Data-Collection and Evaluation; Basic Methods of Primary Data Collection – Survey, Questionnaire, observation, interview, focus group interview; Designing questionnaire; Attitude Measurement and Scaling Techniques; Form and layout; Pilot testing	14
III	Sampling: Types of Samples; Sampling Problems and Procedures; Sample size decisions; Administering the Data	16

	Collection (field procedures), Data Preparation and Processing, data analysis, Selecting statistical tests for nominal, ordinal and interval/ ratio data, General hypothesis testing procedure for parametric and nonparametric statistics (Analysis of Differences)	
IV	Applications of Marketing Research: New product development and test marketing, Market segmentation and brand positioning; Rural marketing research; Advertising research; Ethical issues in Marketing Research, Project report writing: Types of report, Format of writing the report.	14

Part-C Learning Resources

Suggested Reading:

- Bradley, N. Marketing research, Tools and techniques(2nd ed.), Oxford University Press, Delhi.
- Malhotra, N. Marketing research: An applied orientation(6th ed.), Pearson Education New Delhi
- Malhotra, N. Dash Satyabhusan, Marketing Research-An Applied Orientation, Pearson Education, New Delhi..
- Beri. G.C, Marketing Research, Tata McGraw Hill, New Delhi
- Burns Alvin, Marketing Research, Pearson Education, New Delhi.
- Samara Omundson, Market Research Essentials You always Wanted to Know, Vibrant Publishers India.
- Nargundkar, Marketing Research: Text and Cases, McGraw Hill Education.

Part-D

Mapping of Course Outcomes with ProgrammeOutcomes :24-L6.5-MCM-422

Course Outcomes	PO1	PO2	PO3	PO4	PO5	PO6
CO1	S	M	S	S	S	S
CO2	S	S	S	S	S	M
CO3	S	S	M	S	S	S
CO4	S	S	S	S	S	S

S= Strong, M= Medium, W=Weak

Part-A Introduction	
Semester 04.	
Name of Programme	Two year Post Graduate Programme in Commerce: Master of Commerce (M.Com) 02 Years
Semester	04
Name of the course	Service Marketing
Course Code	24-L6.5-MCM-423
Course Type	DEC-4 th Semester, Marketing Management Group
Maximum Marks	100 (End Term exam : 70 + Internal Assessment 30)
Total Credits	04 (03 Theory + 01 Tutorial)
Total Contact Hours	60 Hours (15 Weeks per semester X 04 Hours per week)
Time Allowed for End Term Exam	03 Hours

Instructions for the paper setter

The examiner will set nine questions in all. Question No.1 will be compulsory and consist of 7 Small questions of two marks each, covering the whole syllabus.

The remaining 8 questions will be set from the syllabus on two questions from each unit basis; out of which the students will attempt four questions selecting one from each unit.

All questions will carry 14 marks each.

Course learning outcomes	<p>. At the end of this course, students would be able to:</p> <p>CO1: Understand the Concept of Services, its characteristics, classification and challenges.</p> <p>CO2: understand service development and design and communication.</p> <p>CO3: Visualise the future changes in the Services Industry</p> <p>CO4: Understand the consumer behaviour and consumer expectations in services;</p>
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Part-B Contents of the Course

Unit	Topic	Contact Hours
I	The Emergence of Service Economy, Meaning, Nature and Characteristics of Services; Differences in Goods and Services Marketing; Technology in services, Role of service sector - Structure and growth - Recent trends in service sector, Marketing Challenges in Service Businesses, Service Marketing mix, Expansion of marketing mix - Services marketing triangle.	14
II	The concept of design; Classification of service: a design issue; Objects of the service processes, Customer contact; service blueprint Service Quality: Definitions of quality; Standards; The Gaps Model of Service Quality; The SERVQUAL Scale; Implications for service quality.	16

III	The Service Encounter: The essence of an encounter; Service encounter as theatre; Scripts; Emotional labour; The critical incident technique; Dysfunctional customers, deviant employees-an everyday occurrence in the service encounter, Demand and Capacity Management: The basic problem: perishability; Service capacity; Service demand; Managing demand and capacity; Yield management; Waiting and queuing; Queuing: A behavioural perspective	16
IV	Service Communications: Integrated marketing communications; The role for communications; Key communication variables; Corporate identity; Branding services; Advertising the service. Monitoring and Evaluating the Service: Customer satisfaction evaluation; Marketing of services with special reference to financial services, health services, hospitality services including travel, hotels and tourism, professional services, public utility services and educational services.	14

Part-C Learning Resources

Suggested Readings:

- Peter Mudie and Angela Pirrie: Services Marketing Management, Elsevier Ltd.
- Audrey Gilmore. Services Marketing and Management. SAGE Publications
- K. Douglas Hoffman and John E.G. Bateson. Services Marketing – Concepts, Strategies and Cases. Cengage
- Steve Baron and Kim Harris. Services Marketing – Text and Cases. Macmillan
- R.Srinivasan. Services Marketing : The Indian Context. PHI Learning.
- Ravi Shanker. Services Marketing. Excel Publication
- Rama Moahaha Rao. Services Marketing. Pearson Education, New Delhi..
- Lovelock. Services Marketing. Pearson Education, New Delhi..
- Harsh V. Verma. Services Marketing. Pearson Education, New Delhi.

Part-D

Mapping of Course Outcomes with Programme Outcomes :24-L6.5-MCM-423

Course Outcomes	PO1	PO2	PO3	PO4	PO5	PO6
CO1	S	M	S	S	M	S
CO2	S	S	S	S	S	M
CO3	S	S	S	S	S	M
CO4	S	S	S	S	S	S

S= Strong, M= Medium, W=Weak

Part-A Introduction	
Semester 04.	
Name of Programme	Two year Post Graduate Programme in Commerce: Master of Commerce (M.Com) 02 Years
Semester	04
Name of the course	International Marketing
Course Code	24-L6.5-MCM-424
Course Type	DEC-4 th Semester, Marketing Management Group
Maximum Marks	100 (End Term exam : 70 + Internal Assessment 30)
Total Credits	04 (03 Theory + 01 Tutorial)
Total Contact Hours	60 Hours (15 Weeks per semester @ 04 Hours per week)
Time Allowed for End Term Exam	03 Hours

Instructions for the paper setter

The examiner will set nine questions in all. Question No.1 will be compulsory and consist of 7 Small questions of two marks each, covering the whole syllabus.

The remaining 8 questions will be set from the syllabus on two questions from each unit basis; out of which the students will attempt four questions selecting one from each unit.

All questions will carry 14 marks each.

Course learning outcomes	<p>. After completing the course students would be able to:</p> <p>CO1: Define the concept of International Business marketing</p> <p>CO2: Enhance their cognitive knowledge of global issues; interpersonal skills with individuals from various cultures, and social responsibility awareness on global issues.</p> <p>CO3: Describe the concept of country risk analysis and responsibilities of International marketing</p> <p>CO4: Analyze the economic conditions and practices of different countries</p>
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Part-B Contents of the Course

Unit	Topic	Contact Hours
I	Nature of international marketing; domestic vs. international and global marketing; benefits, tasks and challenges of international marketing; organizational structure for international marketing; WTO framework and the international marketer; international marketing environment; screening international marketing opportunities; techniques of foreign market selection; broad structure of an international marketing plan.	16
II	International marketing research and information system; foreign market entry modes; global marketing operations and strategies; product and banking decisions; international product life cycle; counterfeiting and IPR issues; pricing strategies; environmental	14

	factors affecting international prices; international dumping; financing international marketing transactions.	
III	The structure of international distribution systems; channel selection decisions; managing channel conflicts; aspects of international supply chain management; international direct marketing; leveraging international distribution for competitive advantage.	16
IV	International promotion mix; push and pull strategies; aspects of international sales management; challenges of international advertising; global media strategy; organizational structure for international marketing planning; operations and control; managing risk in international marketing.	14

Part-C Learning Resources

Suggested Readings:

- Onkvisit Sak and John J. Shaw, International Marketing – Analysis and Strategy, PHI, New Delhi
- Doole Isobel and Robin Lawe, International Marketing Strategy, Thomson Learning,
- Keegan Warren J., Global Marketing Management, Pearson Education, Delhi
- Joshi, Rakesh Mohan, International Marketing, Oxford University Press, New Delhi
- Rajgopal, International Marketing, Vikas, New Delhi
- Kotler, Keller, Koshy and Jha , Marketing Management-A South Asian Perspective, Pearson Education ,New Delhi

Part-D

Mapping of Course Outcomes with ProgrammeOutcomes :24-L6.5-MCM-424

Course Outcomes	PO1	PO2	PO3	PO4	PO5	PO6
CO1	S	S	S	S	S	M
CO2	S	S	S	S	S	M
CO3	S	S	S	S	M	S
CO4	S	S	M	S	S	S

S= Strong, M= Medium, W=Weak

Part-A Introduction	
Semester 04.	
Name of Programme	Two year Post Graduate Programme in Commerce: Master of Commerce (M.Com) 02 Years
Semester	04
Name of the course	Supply Chain Management and Logistics
Course Code	24-L6.5-MCM-425
Course Type	DEC-4 th Semester, Marketing Management Group
Maximum Marks	100 (End Term exam : 70 + Internal Assessment 30)
Total Credits	04 (03 Theory + 01 Tutorial)
Total Contact Hours	60 Hours (15 Weeks per semester @ 04 Hours per week)
Time Allowed for End Term Exam	03 Hours

Instructions for the paper setter

The examiner will set nine questions in all. Question No.1 will be compulsory and consist of 7 Small questions of two marks each, covering the whole syllabus.

The remaining 8 questions will be set from the syllabus on two questions from each unit basis; out of which the students will attempt four questions selecting one from each unit.

All questions will carry 14 marks each.

Course learning outcomes	<p>After completing this course the students will be able to:</p> <p>CO1: Explain the structure and functioning of supply chain management and logistics systems.</p> <p>CO2: Apply logistics and inventory management concepts for operational efficiency.</p> <p>CO3: Analyze supply chain coordination, technology adoption and performance metrics.</p> <p>CO4: Evaluate sustainability, risk and ethical issues in global supply chains.</p>
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Part-B Contents of the Course

Unit	Topic	Contact Hours
I	Fundamentals of Supply Chain Management: Meaning, nature and scope of supply chain management, Evolution and strategic importance of supply chain management, Components and structure of supply chains, Supply chain objectives, functions and drivers, Supply chain strategies and competitive advantage, Integration and coordination among supply chain partners, Global supply chains and emerging challenges.	15
II	Logistics Management and Network Design: Concept and importance of logistics management, Inbound and outbound	15

	logistics, Logistics network design, Transportation management, Warehousing and distribution systems, Inventory management techniques, Demand forecasting and order processing, Materials handling, Third-party (3PL) and fourth-party (4PL) logistics	
III	Supply Chain Planning, Coordination and Technology: Supply chain planning and coordination, Collaboration and information sharing, Bullwhip effect and its implications, Role of information technology in SCM, ERP and SCM software, RFID, blockchain and digital platforms, Supply chain performance measurement, Key performance indicators (KPIs).	16
IV	Contemporary Issues and Sustainable Supply Chains: Green and sustainable supply chains, Reverse logistics, Supply chain risk management and resilience, E-commerce and omnichannel logistics, Global sourcing and outsourcing, Ethical issues in supply chains, Social responsibility in logistics, Best practices in supply chain and logistics management	14

Part-C Learning Resources

Suggested Readings:

- Chopra, S. &Meindl, P., Supply Chain Management: Strategy, Planning and Operation
- Bowersox, D.J. et al., Supply Chain Logistics Management
- Ballou, R.H., Business Logistics/Supply Chain Management
- Simchi-Levi et al., Designing and Managing the Supply Chain
- Ashley Mcdonough, Operations and Supply Chain Management, Vibrant Publishers.
- Kuldeep Singh, A Handbook on Supply Chain Management, Notion Press.
- Robert F. Jacobs, Operations and Supply Chain Management, McGraw Hill.
- N. Chandrasekaran, Supply Chain Management-Process, System and Practice, Oxford University Press.
- David Simchi Levi, Designing & Managing the Supply Chain, McGraw Hill.

Part-D

Mapping of Course Outcomes with Programme Outcomes :24-L6.5-MCM-425

Course Outcomes	PO1	PO2	PO3	PO4	PO5	PO6
CO1	S	S	M	M	M	M
CO2	M	M	S	M	S	M
CO3	M	S	S	M	M	S
CO4	M	S	M	M	M	S

S= Strong, M= Medium, W=Weak

Part-A Introduction	
Semester 04.	
Name of Programme	Two year Post Graduate Programme in Commerce: Master of Commerce (M.Com) 02 Years
Semester	04
Name of the course	Rural and Agricultural Marketing
Course Code	24-L6.5-MCM-426
Course Type	DEC-4 th Semester, Marketing Management Group
Maximum Marks	100 (End Term exam : 70 + Internal Assessment 30)
Total Credits	04 (03 Theory + 01 Tutorial)
Total Contact Hours	60 Hours (15 Weeks per semester @ 04 Hours per week)
Time Allowed for End Term Exam	03 Hours

Instructions for the paper setter

The examiner will set nine questions in all. Question No.1 will be compulsory and consist of 7 Small questions of two marks each, covering the whole syllabus.

The remaining 8 questions will be set from the syllabus on two questions from each unit basis; out of which the students will attempt four questions selecting one from each unit.

All questions will carry 14 marks each.

Course learning outcomes	<p>CO1: Analyze rural marketing environments and rural consumer behaviour using appropriate theoretical models.</p> <p>CO2: Apply marketing mix strategies and channel management techniques suitable for rural markets.</p> <p>CO3: Assess the impact of digitalization, agri-business models, FPOs and e-NAM on agricultural marketing.</p> <p>CO4. Design context-specific and sustainable marketing solutions for rural and agricultural sectors in alignment with NEP 2020 goals</p>
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Part-B Contents of the Course

Unit	Topic	Contact Hours
I	Rural Marketing – Concepts and Environment: Meaning, nature and scope of rural marketing, Evolution and importance of rural markets in India, Rural marketing environment: socio-economic, cultural, demographic, technological and political factors, Rural versus urban marketing: nature, complexity, market potential and problems, Rural infrastructure and its impact on marketing, Opportunities and challenges in rural marketing.	14
II	Rural Marketing Strategies and Consumer Behaviour: Rural consumer behaviour: characteristics and buying behavior, Models of rural consumer behavior, Rural buying decision-making process, Segmentation, targeting	16

	and positioning in rural markets, Rural marketing mix (Product, Price, Place, Promotion), Rural distribution channels and last-mile delivery, Brand management and brand loyalty in rural markets	
III	Agricultural Marketing – Structure and Reforms: Concept, scope and importance of agricultural marketing, Agricultural marketing system in India, Marketing channels for agricultural produce, Role of intermediaries and issues in agricultural marketing, Regulated markets and APMC system, Agricultural marketing reforms and policy initiatives, e-Agriculture and digital transformation in agricultural marketing	16
IV	Emerging Trends in Agricultural Marketing: Agri-business and value chain approach, Organized retailing in agriculture: constraints and opportunities, Alternative agricultural marketing systems, Price policy and support mechanisms (MSP), Futures markets and price stabilization of agro-commodities, Farmer Producer Organizations (FPOs) and cooperatives, National Agriculture Market (e-NAM): One Nation, One Market	14

Part-C Learning Resources

Suggested Reading.

- Dogra, B. & Ghuman, K., Rural Marketing: Concepts and Practices
- Acharya, S.S. & Agarwal, N.L., Agricultural Marketing in India
- Krishnamacharyulu, C.S.G., Rural Marketing
- Government of India Reports on Rural and Agricultural Marketing

Part-D

Mapping of Course Outcomes with ProgrammeOutcomes :24-L6.5-MCM-426

Course Outcomes	PO1	PO2	PO3	PO4	PO5	PO6
CO1	S	M	M	-	-	M
CO2	M	S	M	-	-	S
CO3	M	S	M	-	M	S
CO4	S	S	S	M	M	S
CO5	M	S	S	-	-	S
CO6	M	S	S	S	M	S

S= Strong, M= Medium, W=Weak

Part-A Introduction	
Semester 04.	
Name of Programme	Two year Post Graduate Programme in Commerce: Master of Commerce (M.Com) 02 Years
Semester	04
Name of the course	Contemporary Issues in Marketing
Course Code	24-L6.5-MCM-427
Course Type	DEC-4 th Semester, Marketing Management Group
Maximum Marks	100 (End Term exam : 70 + Internal Assessment 30)
Total Credits	04 (03 Theory + 01 Tutorial)
Total Contact Hours	60 Hours (15 Weeks per semester X 04 Hours per week)
Time Allowed for End Term Exam	03 Hours

Instructions for the paper setter

The examiner will set nine questions in all. Question No.1 will be compulsory and consist of 7 Small questions of two marks each, covering the whole syllabus.

The remaining 8 questions will be set from the syllabus on two questions from each unit basis; out of which the students will attempt four questions selecting one from each unit.

All questions will carry 14 marks each.

Course learning outcomes	CO1: Understand the concept, scope and application of International Marketing Management CO2: Understand the consumer and business markets with Marketing Information System CO3: Understand Marketing Mix in Service Marketing CO4: Possess understanding of integrated marketing communication and various contemporary issues in marketing
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Part-B Contents of the Course

Unit	Topic	Contact Hours
I	International Marketing Planning: Planning, Global Marketing Environment, Global Segmentation Targeting and Positioning, Global Marketing Information System, Global Marketing Research. Foreign Exchange and Financial Decisions.	14
II	International Marketing Mix: Product characteristics, Product Design Decisions, Geographic expansion strategic alternatives, New product in Global Market. Global Pricing Strategies, Environmental Influences on Pricing Decisions, Transfer Pricing, Global Pricing Policy alternatives. Channel Objectives and constraints, Channel Structure, Channel strategy for new market entry. Advertising Decisions in International Marketing.	16

	International Product Life Cycle.	
III	Marketing Mix in Service Marketing – The seven P's – Product decisions, Pricing strategies, Promotion of services, Placing or Distribution methods of services, People, Physical Evidence and Process. Marketing of insurance, banking, tourism, hotel, transport and consultancy. Customer Relationship Management. Key concepts in relationship marketing: concepts, Planning for relationship marketing, Customer lifetime value.	16
IV	Marketing Information System - Definition, purpose, scope, procedure, components of MIS. Marketing Research: applications of marketing research, research process, research design, research tools, research analysis – factor, cluster, conjoint, product research, packaging research, pricing research, promotion research, customer satisfaction research, sales and distribution research, brand research, advertising research. Rural marketing research. Case studies should be discussed on topics given in syllabi.	14
Part-C Learning Resources		
<p>Suggested Readings:</p> <ul style="list-style-type: none"> Philip Cateora, ' International Marketing' Mcgraw Hill Francis Cherunilam, ' International Marketing' Himalaya Publishing House. Christopher Lovelock, 'Services Marketing' Pearson Education Zeithaml, Bitner, Gremler & Pandit, 'Services Marketing' Mcgraw Hill Education. Pati Debasish, 'Marketing Research' Universities Press (India) Pvt Ltd., Hyderabad., 2002. Beri, G.C, 'Marketing Research: Tata McGraw Hill Publishing Company, Ltd., 2000. Cooper Schindler, 'Marketing Research, Concept & Cases' Paul Green, Donald Tull, Gerald Albaum, 'Research for Marketing Decisions' 		

Part-D

Mapping of Course Outcomes with ProgrammeOutcomes :24-L6.5-MCM-427

Course Outcomes	PO1	PO2	PO3	PO4	PO5	PO6
CO1	S	S	S	S	M	M
CO2	S	S	M	S	S	S
CO3	S	S	S	S	S	M
CO4	S	S	S	S	S	M

S= Strong, M= Medium, W=Weak

GROUP-3: HUMAN RESOURCE MANAGEMENT

Part-A Introduction	
Semester 04	
Name of Programme	Two year Post Graduate Programme in Commerce: Master of Commerce (M.Com) 02 Years
Semester	04
Name of the course	Strategic Human Resource Management
Course Code	24-L6.5-MCM-431
Course Type	DEC-4 th Semester, Human Resource Management Group
Maximum Marks	100 (End Term exam : 70 + Internal Assessment 30)
Total Credits	04 (03 Theory + 01 Tutorial)
Total Contact Hours	60 Hours (15 Weeks per semester @ 04 Hours per week)
Time Allowed for End Term Exam	03 Hours

Instructions for the paper setter

The examiner will set nine questions in all. Question No.1 will be compulsory and consists of 7 Small questions of two marks each, covering the whole syllabus.

The remaining 8 questions will be set from the syllabus on two questions from each unit basis; out of which the students will attempt four questions selecting one from each unit.

All questions will carry 14 marks each

Course learning outcomes	After completing the course students would be able to:
	CO1: Develop an in-depth understanding of the strategic role performed by human resources in organizations.
	CO2: Gain an insight of the alignment between different HR systems, practices and organizational outcome.
	CO3: Compare the linkages between HRM functions and operations and organizational strategies, structures and culture;
	CO4: Demonstrate knowledge of developing HR practices as strategic differentiators.

Part-B Contents of the Course

Unit	Topic	Contact Hours
I	Strategic HRM: Meaning, Nature, Significance, Objectives, Functions. Evolution of SHRM, Strategic HR vs. Traditional HR.HRM in Knowledge Economy, Barrier to strategic HRM, Role of HR in strategic planning, Implementation of HR strategy, Investment perspective of SHRM, HR architecture and HR Competencies.	14
II	Strategic fit frameworks: Strategic Fit and Types of Strategic Fit. SHRM Approaches: Universalistic, Contingency and Configurational	16

	Approaches, Best Fit and Best Practice Approach, HR bundles approach. Business strategy and human resource planning; HRM and firm performance linkages: Measures of HRM performance; sustained competitive advantages through inimitable HR practices.	
III	HR Systems: Process of developing HR Systems, Components of HR Systems. Staffing Systems: Nature, Process, Importance, Potential vs. Achievement Orientation. Reward and Compensation System: Objectives and Components of reward system, Pay systems, employee benefits. Employee and Career Development Systems. Performance Management Systems: Process, Significance, Components, Prerequisites for effective PMS.	16
IV	Strategic Options and HR Decisions: Downsizing and restructuring: Meaning, Nature, Reasons, Types, Benefits, Alternatives to Downsizing, survivors of downsizing, best downsizing practices. Labour Market: Nature, Components, types, domestic and international labour market. Mergers and Acquisitions: Reasons, Types, Process, Role of HR Manager. Outsourcing: Reasons, process, Outsourcing HR functions, Challenges. Off shoring: Types, Reasons, Advantages, Disadvantages.	14

Part-C Learning Resources

Suggested Readings:

- Mello, Jeffrey A., Strategic Human Resource Management, Thomson Learning Inc.
- Agarwal, Tanuja, Strategic Human Resource Management, Oxford University Press, New Delhi
- Dreher, George and Thomas Dougherty, Human Resource Strategy, Tata McGraw Hill
- Greer, Charles, Strategic Human Resource Management, Pearson Education
- Belcourt, Monica and Kenneth McBay, Strategic Human Resource Planning, Thomson Learning Inc

Part-D

Mapping of Course Outcomes with Programme Outcomes:24-L6.5-MCM-431

Course Outcomes	PO1	PO2	PO3	PO4	PO5	PO6
CO1	S	M	S	S	M	S
CO2	S	S	S	S	M	S
CO3	S	S	S	S	S	S
CO4	S	S	S	S	S	M

S= Strong, M= Medium, W=Weak

Part-A Introduction	
Semester 04	
Name of Programme	Two year Post Graduate Programme in Commerce: Master of Commerce (M.Com) 02 Years
Semester	04
Name of the course	Performance Management
Course Code	24-L6.5-MCM-432
Course Type	DEC-4 th Semester, Human Resource Management Group
Maximum Marks	100 (End Term exam : 70 + Internal Assessment 30)
Total Credits	04 (03 Theory + 01 Tutorial)
Total Contact Hours	60 Hours (15 Weeks per semester @ 04 Hours per week)
Time Allowed for End Term Exam	03 Hours
Instructions for the paper setter	
<p>The examiner will set nine questions in all. Question No.1 will be compulsory and consists of 7 Small questions of two marks each, covering the whole syllabus.</p> <p>The remaining 8 questions will be set from the syllabus on two questions from each unit basis; out of which the students will attempt four questions selecting one from each unit.</p> <p>All questions will carry 14 marks each</p>	

Course learning outcomes	After completing the course students would be able to: CO1: To understand the concepts, evolution, and theories of performance management. CO2: To learn the performance management process and planning cycle. CO3: To examine appraisal systems and performance-reward linkages. CO4: To understand ethics and automation in performance management.
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Part-B Contents of the Course

Unit	Topic	Contact Hours
I	Introduction to Performance Management: Concept, Objective and Significance of Performance Management, Evolution of Performance Management, Performance Management vs. Performance appraisal, Performance Management as a System, Dimensions of Performance Management. Theoretical Framework of Performance Management: Goal Theory, Control Theory, Social Cognitive Theory, Organisational Justice Theory and their application performance management.	16
II	Process of Performance Management: Overview of Performance Management Process. Mid-cycle Review Process. End-cycle Review Process. Performance Management Cycle. Automation of performance management process. Performance Agreement. Evaluating the Performance Planning Process.	14

III	<p>Performance Appraisal: Meaning, Features, Methods of performance appraisal, appraisal system design, Implementing the appraisal system; Appraisal outcomes and HR decisions.</p> <p>Performance Management and Reward: Concepts related to Performance and Reward, Linking Performance to Pay using pay bands, Linking Performance to Total Rewards, Challenges of Linking Performance with Rewards</p>	15
IV	<p>Ethics in Performance Management: Realities of Ethics in Performance Management, Ensuring Ethics in Performance Management.</p> <p>Improving Quality of Planning and Design of Performance Management, Automation in Performance Management. Performance management training, 360 degree feedback system, e-PMS.</p>	15

Part-C Learning Resources

SUGGESTED READINGS:

- Chadha, P. (2008). Performance Management. New Delhi: Macmillan India Ltd.
- Michael, A. (2006). A Handbook of Human Resources Management Practice, London: Kogan Page.
- Suri, G.K. (2008). Performance Measurement and Management. New Delhi: Excel Publications.
- Robert, L. C. (2011). Performance Management Concepts Skills and Exercises, New York: M.E.Sharpe Publications.
- Rao, N.S., (2017). Compensation System and Performance Management. New Delhi: Himalaya Publishing House
- Prem Chadha: Performance Management, Macmillan India, New Delhi, 2003.
- Michael Armstrong & Angela Baron, Performance Management: The New Realities, Jaico Publishing House, New Delhi, 2002.
- Rao, T.V. (2017). Performance Management: Toward Organizational Excellence. New Delhi: Sage Publishers. 2. Rao, T.V.
- Aguinis, H. Performance Management. Pearson.
- Sarma, A. M., Performance Management Systems. Himalaya Publishing House Pvt. Ltd

Part-D

Mapping of Course Outcomes with Programme Outcomes :24-L6.5-MCM-432

Course Outcomes	PO1	PO2	PO3	PO4	PO5	PO6
CO1	S	S	S	S	M	S
CO2	S	S	S	S	S	M
CO3	S	S	M	S	S	S
CO4	S	S	M	S	S	S

S= Strong, M= Medium, W=Weak

Part-A Introduction	
Semester 04.	
Name of Programme	Two year Post Graduate Programme in Commerce: Master of Commerce (M.Com) 02 Years
Semester	04
Name of the course	Talent Management
Course Code	24-L6.5-MCM-433
Course Type	DEC-4 th Semester, Human Resource Management Group
Maximum Marks	100 (End Term exam : 70 + Internal Assessment 30)
Total Credits	04 (03 Theory + 01 Tutorial)
Total Contact Hours	60 Hours (15 Weeks per semester X 04 Hours per week)
Time Allowed for End Term Exam	03 Hours
Instructions for the paper setter	
<p>The examiner will set nine questions in all. Question No.1 will be compulsory and consists of 7 Small questions of two marks each, covering the whole syllabus.</p> <p>The remaining 8 questions will be set from the syllabus on two questions from each unit basis; out of which the students will attempt four questions selecting one from each unit.</p> <p>All questions will carry 14 marks each</p>	

Course learning outcomes	<p>After completing the course students would be able to:</p> <p>CO1: Understand the meaning, scope, processes, and foundational concepts of talent management.</p> <p>CO2: Examine talent acquisition processes, contemporary issues, and best practices in talent management, with special reference to India.</p> <p>CO3: Understand strategies for talent engagement, retention, and compensation for achieving sustainable talent management outcomes.</p> <p>CO4: Understand the latest and emerging trends in talent management.</p>
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Part-B Contents of the Course

Unit	Topic	Contact Hours
I	<p>Talent Management: Meaning & Objectives, Scope and Need of Talent Management, factors affecting talent management, Key Processes of Talent Management. Talent vs knowledge people, Source of Talent Management, Consequences of Failure in Managing Talent, Tools for Managing Talent.</p> <p>Identifying and Assessing High-Potential Talent: process of identifying high-potential employees, factors used for identifying high-potential talent, assessment of high-potential talent.</p>	14
II	<p>Talent Acquisition: Job analysis, Methods of collecting information – Interviews & Questionnaire, job description and job specification. Recruitment and Selection of talent, Use of assessment centres, Selection</p>	16

	errors & methods to minimize selection errors, Reliability & Validity of selection tools. HR Planning for Talent Management: Nature, Scope and Process, importance of HR Planning.evaluation of factors affecting HR planning.	
III	Talent Engagement: Process and outcome of employee engagement, ways of achieving employee engagement. Talent Retention: Comprehensive approach to talent retention, managing voluntary turnover, Dealing with job withdrawals. Compensation and reward strategies for Effective Talent Management: Elements of Total Rewards, Integrated Rewards Philosophy, Designing Integrated Rewards, Sustainable Talent Management and Reward Models, Strategic Compensation plan for Talent Engagement.	14
IV	Emerging Trends in Talent Management: AI in talent Management, Role of HR Analytics in date-driven talent management, Talent Management in industry 4.0, Sustainable talent management, Ethical Issues in talent management, Contemporary Talent Management Issues & Challenges.	16

Part-C Learning Resources

SUGGESTED READINGS:

- Cheese, Peter, Robert J Thomas and Elizabeth Craig, The Talent Powered Organization, Kogan Page Ltd.
- Stringer, Hank & Rusty Rueff, Talent Force: A New Manifesto for the Human Side of Business, Pearson Education, Prentice Hall Upper Saddle River, New Jersey
- Sears David, Successful Talent Strategies, American Management Association, AMACOM, Press, New York
- Phillips, Jack J, Lisa Edwards, Managing Talent Retention, An ROI Approach, Pfeiffer, A Wiley Imprint
- David, Tony, Maggie Cutt, Neil Flynn, Peter Mowl and Simon Orme, Talent Assessment, Gower Publishing Ltd., Hampshire Ltd.
- Hasan, M. and Singh, A. K., Talent Management in India: Challenges and Opportunities. Atlantic Publishers and Distributors Ltd.

Part-D

Mapping of Course Outcomes with Programme Outcomes :24-L6.5-MCM-433

Course Outcomes	PO1	PO2	PO3	PO4	PO5	PO6
CO1	S	M	S	S	S	S
CO2	S	S	S	S	M	S
CO3	S	S	M	S	S	S
CO4	S	S	S	S	S	M

S= Strong, M= Medium, W=Weak

Part-A Introduction	
Semester 04.	
Name of Programme	Two year Post Graduate Programme in Commerce: Master of Commerce (M.Com) 02 Years
Semester	04
Name of the course	Organizational Change & Management
Course Code	24-L6.5-MCM-434
Course Type	DEC-4 th Semester, Human Resource Management Group
Maximum Marks	100 (End Term exam : 70 + Internal Assessment 30)
Total Credits	04 (03 Theory + 01 Tutorial)
Total Contact Hours	60 Hours (15 Weeks per semester @ 04 Hours per week)
Time Allowed for End Term Exam	03 Hours
Instructions for the paper setter	
<p>The examiner will set nine questions in all. Question No.1 will be compulsory and consists of 7 Small questions of two marks each, covering the whole syllabus.</p> <p>The remaining 8 questions will be set from the syllabus on two questions from each unit basis; out of which the students will attempt four questions selecting one from each unit.</p> <p>All questions will carry 14 marks each</p>	

Course learning outcomes	After completing the course students would be able to: CO1: Understand the nature, process, and strategic management of organizational change in a global context. CO2: Develop an understanding of OD interventions for improving organizational effectiveness. CO3: Analyze and apply various OD techno-cultural and strategic interventions for improving organizational effectiveness. CO4: Examine contemporary issues and future trends of organizational development in diverse organizational settings.
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Part-B Contents of the Course		
Unit	Topic	Contact Hours
I	Organizational Change: Nature, types, sources.Organizational change process. Planned Change – Nature, Theories of planned change.Hue's 7 stages model of change. Implementation of organizational change. Organizational Development: Definition, nature, objectives, Process, OD Interventions.	14
II	Human Process Interventions – T-group, Coaching, Mentoring, Behaviour Modelling, Career Planning, Process consultation, Third party interventions, Team building interventions.	16

	Organizational Process Approaches – Organizational confrontation meeting, Inter group relations interventions, Large group interventions. Role focused interventions – Role Analysis, Role negotiation, Role Contribution.	
III	Techno Structural Interventions – restructuring organization, reengineering.Employee involvement interventions, TQM. Work Design – Engineering Approach, System Approach and Motivational Approach. Strategic Interventions – Competitive and Collaborative intervention, Organizational transformation intervention.	16
IV	Contemporary issues and applications of OD – Organizational development in global context – cross cultural training, global learning organization, Virtual team building, cross cultural team building. Storytelling, job assignment.Organizational development in service sector, OD Practitioners – Role, Competencies requirement, professional ethics, value, experiences. Future trends in OD.	14

Part-C Learning Resources

Suggested Reading:

- Beckhard R. 1969Organisation in Development : Strategies and Models, Addison- Wesley: Reading
- Bennis, W.G. 1969. Organization Development: Its nature, Origins and Prospects, Addison Wesley: Reading.
- Dalton, G.Lawrence, P.&Griener, 1970 Organization Change and Development. Irwon Dorsey: Homewood.
- Shein, E., Bennis W., Beckhard, R.(eds.) 1969 Organization Development, Wesley :Reading
- Kuriloff, A.H. 1972. Organisation Development for Survival, American Management Association Inc.: New York.
- French, Wendell L. & Cecil H.Bell, 1999 Organization Development, Prentice Hall of India

Part-D

Mapping of Course Outcomes with ProgrammeOutcomes :24-L6.5-MCM-434

Course Outcomes	PO1	PO2	PO3	PO4	PO5	PO6
CO1	S	S	S	S	S	S
CO2	S	S	S	S	S	M
CO3	S	M	S	S	S	S
CO4	S	S	S	S	M	S

S= Strong, M= Medium, W=Weak

Part-A Introduction	
Semester 04.	
Name of Programme	Two year Post Graduate Programme in Commerce: Master of Commerce (M.Com) 02 Years
Semester	04
Name of the course	CSR and Business Ethics
Course Code	24-L6.5-MCM-435
Course Type	DEC-4 th Semester, Human Resource Management Group
Maximum Marks	100 (End Term exam : 70 + Internal Assessment 30)
Total Credits	04 (03 Theory + 01 Tutorial)
Total Contact Hours	60 Hours (15 Weeks per semester X 04 Hours per week)
Time Allowed for End Term Exam	03 Hours

Instructions for the paper setter

The examiner will set nine questions in all. Question No.1 will be compulsory and consists of 7 Small questions of two marks each, covering the whole syllabus.

The remaining 8 questions will be set from the syllabus on two questions from each unit basis; out of which the students will attempt four questions selecting one from each unit.

All questions will carry 14 marks each.

Course learning outcomes	After completing the course students would be able to: CO1: Have an understanding of the concept, scope, drivers, and global practices of corporate social responsibility. CO2: Identify stakeholder interests in CSR and explore the connection between CSR and sustainable development. CO3: Understand ethical theories, decision-making frameworks, and methods to foster an ethical organizational culture. CO4: Apply ethical principles across business functions, stakeholder interactions, and complex decision-making in a globalized environment.
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Part-B Contents of the Course

Unit	Topic	Contact Hours
I	Corporate Social Responsibility: Meaning & Definition, Need of CSR, Factors influencing CSR, Triple bottom line approach of CSR, CSR in India, CSRVoluntary Guidelines, Social Responsibilities of Business, CSR under Companies Act2013,CSR- Globalprinciples&guidelines,CSRAudit,ProfitMaximization vs. Social Responsibility.	14
II	CSR towards Stakeholders-- Shareholders, Creditors and Financial Institutions, Government, Consumers, Employees and Workers, Local Community and Society. CSR and environmental concerns. Socially responsible consumption. Designing CSR Policy.	16

	Approaches to CSR, Freeman's approach, Gandhian trusteeship principle, Stakeholder approach, Triple bottom line. CSR and Sustainable Development.	
III	Business ethics: Meaning of ethics, Theories of Ethics: Utilitarianism: weighing social cost and benefits, Rights and duties, Justice and fairness, ethics of care, Integrating utility, rights, justice and caring, An alternative to moral principles: virtue ethics, Moral issues in business: Worker's and employee's rights and responsibilities.	16
IV	Ethical Principles in Business: Introduction, Organization Structure and Ethics, Role of Board of Directors, Ethics Program, Best Practices in Ethics Program. Features of good ethics program, Ethical Consumerism, Code of ethics, Code of Conduct, Model code of business conduct & Ethics Credo, Ethics training and communication, Ethics committee, Function of ethics committee, Ethical Dilemma.	14

Part-C Learning Resources

Suggested Readings:

- Manuel G. Velasquez, Business ethics-concepts and cases, Pearson.
- A.C. Fernando, Business Ethics-An Indian Perspective, Pearson Education.
- Crane Andrew & Matten Dirk, Business Ethics, Oxford
- Ghosh B.N., Business Ethics & Corporate Governance, McGraw Hill
- DeGeorge Richard T., Business Ethics, Pearson.
- Sharma J.P., Corporate Governance, Business Ethics & CSR, Ane Books. Pvt. Ltd.
- Luthans Fred, Richard, M. Hodgetts and Kenneth R. Thompson: Social issues in business, Macmillan USA.
- Kevin Gibson, Ethics and Business, An Introduction, Cambridge Applied Ethics Cambridge University Press.
- Marianne M Jennings, Cases in Business Ethics Indian South-Western College Publishing
- Bhanumurthy K.V., Ethics and Social Responsibility of Business, Pearson Education India.
- Khanka SS, Business Ethics and Corporate Governance, S Chand Publishing

Part-D

Mapping of Course Outcomes with Programme Outcomes :24-L6.5-MCM-435

Course Outcomes	PO1	PO2	PO3	PO4	PO5	PO6
CO1	S	S	S	S	S	M
CO2	S	M	S	S	S	S
CO3	S	S	S	S	S	S
CO4	S	S	S	S	M	S

S= Strong, M= Medium, W=Weak

Part-A Introduction	
Semester 04.	
Name of Programme	Two year Post Graduate Programme in Commerce: Master of Commerce (M.Com) 02 Years
Semester	04
Name of the course	Trade Unions and Labour Legislations
Course Code	24-L6.5-MCM-436
Course Type	DEC-4 th Semester, Human Resource Management Group
Maximum Marks	100 (End Term exam : 70 + Internal Assessment 30)
Total Credits	04 (03 Theory + 01 Tutorial)
Total Contact Hours	60 Hours (15 Weeks per semester X 04 Hours per week)
Time Allowed for End Term Exam	03 Hours

Instructions for the paper setter

The examiner will set nine questions in all. Question No.1 will be compulsory and consists of 7 Small questions of two marks each, covering the whole syllabus.

The remaining 8 questions will be set from the syllabus on two questions from each unit basis; out of which the students will attempt four questions selecting one from each unit.

All questions will carry 14 marks each.

Course learning outcomes	After completing the course students would be able to: CO1: Understand the evolution, purpose, and implementation of labour laws in India. CO2: Evaluate regulatory frameworks in ensuring industrial harmony and worker protection. CO3: Analyze the role of wage and social security measures in promoting worker welfare. CO4: Assess legal safeguards for protecting vulnerable groups and ensuring workplace dignity.
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Part-B Contents of the Course

Unit	Topic	Contact Hours
I	Introduction: Labour Legislations: Nature, Objectives, Need, Classification/Types of Labour Legislation; Principles of Modern Labour Legislation; Factors Influencing Labour Legislations; Indian Constitution and Labour Legislation. Jurisprudence: Meaning and scope of Industrial Jurisprudence, Principles of Industrial Adjudication, Challenges and problems in Labour Laws, Approaches to Labour Laws enforcement in India.	14
II	The Regulative & Protective Labour Legislations: The Trade Unions Act, 1926; The Industrial Disputes Act, 1947, The Industrial	16

	Employment (Standing Orders) Act, 1946, The Factories Act, 1948. Wage-Related Labour Legislations: The Payment of Wages Act, 1936, The Minimum Wages Act, 1948, The Payment of Bonus Act, 1965, The Equal Remuneration Act, 1976 and the Code on Wages Act, 2019.	
III	Social Security Labour Legislations: The Workmen's Compensation Act, 1923, The Employees' State Insurance Act, 1948, The Employees PF and Miscellaneous Provisions Act, 1952, The Maternity Benefit Act, 1961, The Payment of Gratuity Act, 1972.	16
IV	Laws Relating to Protection of Child Labour, Contract Labour and Women at Workplace: Major Legal Provisions of The Contract Labour (Regulation and Abolition) Act, 1970 & The Child Labour (Prohibition and Regulation) Act, 1986. Sexual Harassment at Workplace: Meaning and definition, Legal Analysis, Judicial View, International Norms, National Norms, Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013	14
Part-C Learning Resources		

Suggested Readings:

- Malik, K.L., Industrial Laws and Labour Laws, Eastern Book Company, Lucknow.
- Kumar, H.L., Digest of Labour Cases, Universal Law Publishing Co P Ltd, New Delhi
- Srivastava, S.C., Industrial Relations & Labour Laws, Vikas Publishing House (P) Ltd.
- Sharma, J.P., Simplified Approach to Labour Laws, Bharat Law House (P) Ltd., New Delhi.

Part-D

Mapping of Course Outcomes with Programme Outcomes :24-L6.5-MCM-436

Course Outcomes	PO1	PO2	PO3	PO4	PO5	PO6
CO1	S	S	S	S	S	M
CO2	S	M	S	S	S	S
CO3	S	S	S	S	S	S
CO4	S	S	S	S	M	S

S= Strong, M= Medium, W=Weak

Part-A Introduction	
Semester 04.	
Name of Programme	Two year Post Graduate Programme in Commerce: Master of Commerce (M.Com) 02 Years
Semester	04
Name of the course	Contemporary Issues in Human Resource Management
Course Code	24-L6.5-MCM-437
Course Type	DEC-4 th Semester, Human Resource Management Group
Maximum Marks	100 (End Term exam : 70 + Internal Assessment 30)
Total Credits	04 (03 Theory + 01 Tutorial)
Total Contact Hours	60 Hours (15 Weeks per semester @ 04 Hours per week)
Time Allowed for End Term Exam	03 Hours

Instructions for the paper setter

The examiner will set nine questions in all. Question No.1 will be compulsory and consists of 7 Small questions of two marks each, covering the whole syllabus.

The remaining 8 questions will be set from the syllabus on two questions from each unit basis; out of which the students will attempt four questions selecting one from each unit.

All questions will carry 14 marks each

Course learning outcomes	After completing this course, the learner will be able to:		
	CO1: Understand the HRM and strategic HRM practices such succession planning, and competency mapping.		
	CO2: Explore digital tools in HRM, including HR analytics, e-HRM, AI, and cloud-based systems.		
	CO3: Examine employee experience strategies, including engagement, emotional intelligence, and workplace inclusion.		
	CO4: Assess HR quality through audits, scorecards, Six Sigma, ethics, and legal compliance.		

Part-B Contents of the Course

Unit	Topic	Contact Hours
I	Human Capital and Strategic HRM: Human Resource Management – Concept and significance; Strategic Human Resource Management – Meaning, objectives, and linkage with business strategy; Talent Management – Acquisition, development, and retention strategies; Succession Planning – Approaches and challenges; Competency Mapping – Process, models, and applications; Competency-based HRM; Human Resource Planning in the context of globalization and digital transformation.	14

II	Technology and HR Transformation: HR Analytics – Definition, tools, and practical applications; e-HRM – Concept, benefits, and implementation issues; Social Media in HR – Applications in recruitment, employer branding, and internal communication; Artificial Intelligence and Machine Learning in HR processes; Cloud-based HR systems and Human Resource Information Systems (HRIS); Technology-enabled performance appraisal and employee feedback mechanisms.	16
III	Employee Experience and Workplace Innovation: Employee Engagement – Models, drivers, and measurement approaches; Work-Life Balance – Practices, policies, and contemporary issues; Emotional Intelligence – Relevance in the workplace and leadership; Psychological Safety – Concept and organizational implications; Diversity, Equity and Inclusion (DEI) – Frameworks and implementation; Workplace Spirituality – Meaning, dimensions, and relevance; Happiness Quotient – Measurement and its impact on productivity and well-being.	16
IV	Quality and Accountability in HR Practices: Human Resource Audit – Process, tools, and reporting techniques; HR Scorecard – Concept, structure, and implementation; Six Sigma in HR – Principles, tools, and applications; Ethics in HRM – Principles, dilemmas, and ethical decision-making frameworks; HR Governance – Policies, standards, and accountability; Legal and Regulatory Issues in contemporary HRM – Compliance requirements, labour law developments, and global standards.	14

Part-C Learning Resources

Suggested Readings:

- Stephen Taylor, Contemporary Issues in Human Resource Management, VIVA Books.
- D.S.Chundawat Vijay Shrimali , Contemporary Issues in Human Resource Management, Cyber Tech Publication.
- Ronald R. Sims, Legal and Regulatory Issues in Human Resource Management, Information Age Publishing.
- Sashi K. Gupta, Rosy Joshi, Human Resource Management, Kalayani Publishers.
- Lawrence S. Kleiman, Human Resource Management, Biztantra Publication.
- Mello, Jeffrey A ., Strategic Human Resource Management, Thomson Learning Inc.
- Agarwal, Tanuja, Strategic Human Resource Management, Oxford University Press, New Delhi
- **Armstrong, Michael.** Armstrong's Handbook of Human Resource Management Practice. Kogan Page.
- Sharma, R. C., & Sharma, N. Human resource management: Concepts, theories and contemporary practices. Routledge Publications.
- Wilkinson, A., Dundon, T., Marchington, M., & Lewin, D. Contemporary human resource management (7th ed.). Sage Publications.

Part-D

Mapping of Course Outcomes with Programme Outcomes :24-L6.5-MCM-437

Course Outcomes	PO1	PO2	PO3	PO4	PO5	PO6
CO1	S	S	S	S	S	M
CO2	S	M	S	S	S	S
CO3	S	S	S	S	S	S
CO4	S	S	S	S	M	S

S= Strong, M= Medium, W=Weak

EEC: Employability and Entrepreneurship Skills Course

(For students who opts continuation of coursework)

Part-A Introduction	
Semester 04.	
Name of Programme	Two year Post Graduate Programme in Commerce: Master of Commerce (M.Com) 02 Years
Semester	04
Name of the course	Employability and Entrepreneurial Ecosystem in India
Course Code	24-L6.5-MCM-EEC-01
Course Type	EEC: Employability and Entrepreneurship Skills Course
Maximum Marks	50 (End Term exam : 35 + Internal Assessment 15)
Total Credits	02 (01 Theory + 01 Practical)
Total Contact Hours	45Hours (15 Weeks per semester basis) Theory 15 Hours, Practical 30 Hours
Time Allowed for End Term Exam	02 Hours
Instructions for the paper setter	
End Term Theory Examination: The examiner will set nine questions in all. Question No.1 will be compulsory and consists of 04 Small questions of one marks each, covering the whole syllabus. The remaining 8 questions will be set from the syllabus on two questions from each unit basis; out of which the students will attempt four questions selecting one from each unit. All questions will carry 04 (Four) marks each. Total Marks for end term theory exam is 20 (Twenty).	
The end term practical examination (15 Marks) will be based on practical aspects and application of the syllabus contents.	
Internal Assessment: (15 Marks) Theory (10 Marks) : 05 Marks Class Participation + 05 Marks Mid Term Examination Practicum (05 Marks): Based on Practical demonstration/Field work/survey/Seminar	

Course learning outcomes	<p>After completing this course, students will be able to:</p> <p>CO1: Explain the concepts of employability and the entrepreneurial ecosystem and their relevance in the Indian context.</p> <p>CO2: Analyze the structure, stakeholders, and functioning of the entrepreneurial ecosystem in India.</p> <p>CO3: Critically evaluate government policies, schemes, and institutional mechanisms supporting employability and entrepreneurship.</p> <p>CO4: Apply entrepreneurial and employability skills to identify opportunities, enhance career prospects, and develop startup ideas.</p>
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Part-B Contents of the Course

Unit	Topic	Contact Hours (T+P)
I	Meaning, dimensions, and indicators of employability, Entrepreneurial ecosystem: concept, evolution, and components, Linkages between employability, self-employment, and ecosystem development, Employability challenges and opportunities in India	11
II	Role of MSMEs and startups in employment generation, Incubators, accelerators, co-working spaces, and innovation centers, Venture capital, angel investors, and alternative financing, Digital platforms, technology, and innovation networks, Regional entrepreneurial ecosystems and startup clusters in India.	11
III	Employability skills: technical, managerial, and soft skills, Entrepreneurial competencies and mindset development, Innovation, creativity, and design thinking Opportunity identification and startups.	11
IV	National policy framework for entrepreneurship and employability, Contemporary Case Studies on Indian Unicorns and Startups.	12

Part-C Learning Resources

Suggested Readings:

- Drucker, Peter, Innovation and Entrepreneurship, Butterworth-Heinemann, London.
- Cliffton, Davis S & Fyfe, David E., Project Feasibility Analysis, John Wiley, New York.
- Desai, A.N., Entrepreneur & Environment, Ashish Publishing House, New Delhi.
- Jain, Rajiv, Planning a Small Scale Industry: A Guide to Entrepreneurs, S.S. Books, New Delhi.
- McClelland, DC & Winter, W.G., Motivating Economic Achievement, Free Press, New York.
- Pareek, Udai and Venkateswara Rao, T., Developing Entrepreneurship – A Handbook on Learning Systems, New Delhi.
- Debasish Biswas and Chanchal Dey, Entrepreneurship Development in India , Routledge Focus.
- Rao M.S. , Soft Skills-Enhancing Employability: Connecting Campus with Corporate Paperback, I.K. International Publishing House Pvt. Ltd.12

EEC: Employability and Entrepreneurship Skills Course

(For students who opts for Dissertation)

Part-A Introduction	
Semester 04.	
Name of Programme	Two year Post Graduate Programme in Commerce: Master of Commerce (M.Com) 02 Years
Semester	04
Name of the course	Research Ethics
Course Code	24-L6.5-MCM-EEC-01 / (At Central Level)
Course Type	EEC: Employability and Entrepreneurship Skills Course
Maximum Marks	50 (End Term exam : 35 + Internal Assessment 15)
Total Credits	02 (01 Theory + 01 Practical)
Total Contact Hours	45Hours (15 Weeks per semester basis) Theory 15 Hours, Practical 30 Hours
Time Allowed for End Term Exam	02 Hours

As per the Guidelines provided by the university at central Level.