

# SYLLABUS

*Under Choice Based Credit System (CBCS) with Learning Outcomes-based Curriculum Framework (LOCF)*

## **Master of Commerce** **2026-2028**



**SCHOOL OF COMMERCE**  
**GANGADHAR MEHER UNIVERSITY, AMRUTA VIHAR, SAMBALPUR**  
**ODISHA, INDIA**

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## ABOUT THE SCHOOL

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The School of Commerce, G.M. University, Sambalpur, (erstwhile G.M. College, Sambalpur established in the year 1944) is one of the oldest and largest Departments in Odisha. The B. Com course was first introduced in the State by this Department. The Department offers courses like UG, PG, and Ph.D. programmes in Commerce.

| Programmes | Year of Establishment | Sanctioned Strength    |
|------------|-----------------------|------------------------|
| B. Com     | 1944                  | 384                    |
| M. Com     | 1965                  | 64                     |
| M. Phil    | 1984                  | Discontinued from 2022 |
| Ph. D.     | 2018                  | 08*                    |

\* As per the availability of the supervisors

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## VISION

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To build the School of Commerce into a center of academic excellence with a commitment to quality education in Commerce, Management, and allied fields, with a holistic approach towards a better life, environment, and society.

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## MISSION

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- Developing systems with regard to business, industry, and public services through the pursuit of excellence in commerce education, research, training, and consultancy.
- Encouraging, equipping, and empowering students for the promotion of entrepreneurship in rural and urban areas benefitting both the students and society at large.
- Nurturing a motivating environment for the holistic and value-based development of the students to unfold and enhance their potential and employability.
- Grooming innovative, competent, and ethical future leaders capable of dealing with the dynamic and competitive business environment and its ensuing challenges.

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## PROGRAMME OBJECTIVES

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In order to fulfil the Department's stated vision and mission, the syllabi of the M. Com program have been modified to accomplish the following objectives

| 1.ACADEMIC EXCELLENCE                                                                                                                                                                                                                                                                                                                                                                                        | 2.PROFESSIONAL EXCELLENCE                                                                                                                                                                                                                                                                 | 3.SOCIALLY RESPONSIBLE CITIZENS                                                                                                                                                                                                                                                                                                                                                                                                     | 4. VALUE BASED HOLISTIC DEVELOPMENT                                                                                                                                                                                                                                                                                                                      |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <ul style="list-style-type: none"><li>• Providing exposure to the students in the latest trends in Commerce Education through research and extension activities</li><li>• Enabling them to be aware of and adapt to the contemporary developments at local, national and global levels through effective pedagogy and encouraging active involvement in both curricular and co-curricular aspects.</li></ul> | <ul style="list-style-type: none"><li>• Preparing students for positions of leadership in business organisations at local, national and international levels.</li><li>• Capacity building of students to assume productive roles and inculcate the habit of life-long learning.</li></ul> | <ul style="list-style-type: none"><li>• Inculcating a sense of civic responsibility, social concern and commitment, and moral accountability among the students by providing a platform for their socialisation.</li><li>• Exposure of students to social issues viz. consumer rights, human rights, value system, culture, scientific temper and environment, corporate social responsibilities, ethics, governance etc.</li></ul> | <ul style="list-style-type: none"><li>• Imparting quality, need-based education, sensitising the students about their changing role in the society by raising their awareness through various activities.</li><li>• Focusing on the all-round development of personality of students through proper education and extra-curricular activities.</li></ul> |

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## ABOUT THE PROGRAMME

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The programme with LOCF based syllabi of the school renders students' additional skills and knowledge in subjects including economics, management, marketing, accounting, and finance. These courses emphasise practical applications through case studies, research projects, and internships while delving deeper into theoretical ideas. It is imperative that graduates be prepared to take on real-world difficulties in a variety of industries through this blend of theory and practical practice. Students are trained to fulfil personal, local, regional, national, and global needs through the course, which places a high emphasis on theoretical, applied, practical, and scientific research skills. The plan allows students to pursue their studies in their area of interest by offering specific elective courses. With reference to postgraduate attributes, programme outcomes, and course-level learning outcomes, this framework is meant to support the upkeep of teaching standards.

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## PROGRAMME STRUCTURE

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The postgraduate programme comprising two years, will be divided into 4 (four) semesters each of six months duration which is as follows:

| Year        | Semesters    |             |
|-------------|--------------|-------------|
| First Year  | Semester I   | Semester II |
| Second Year | Semester III | Semester IV |

There are twenty-two (22) papers each of 4 credits amounting to 88 credits in total. The detail of the title of papers, credit hours, division of marks, etc. of all the papers of all semesters are described in the tables.

There will be two elective groups namely:

- Discipline Specific Elective in Sem II.
- Interdisciplinary Elective in Sem III.

A student has to select one of the DSE papers in Sem II and one of the papers in Sem III as offered by the respective department at the beginning of Semester II and Semester III respectively.

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## EVALUATION

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The programme focuses on continuous evaluation. To replicate it, each paper will be of 100 marks, out of which 70 marks shall be allocated for the Semester examination, 20 marks for the Mid Term Examination, and 10 marks for Assignments. The assignments will be of quizzes, group discussions, seminar presentations, internships, poster presentations etc. There will be four lecture hours of teaching per week for each paper. The duration of the examination of each paper shall be three hours.

The minimum marks required to pass any paper shall be 40 percent in each paper and 40 percent in aggregate of a semester. No students will be allowed to avail more than three (3) chances to pass any paper inclusive of the first attempt.

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## PROGRAM OUTCOMES

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The programme outcomes are supposed to be attained by the students after the completion of the study. The outcomes will measure the critical thinking, analytical, and problem-solving skills that are attained by the students after the completion of the programme. The programme outcomes of the programme of the University are centred on a range of knowledge and skill areas that equip students to align with workforce, and civic engagement. In the context, the programme outcomes are as follows:

- PO1. **Knowledge Impartation on Business and Commerce:** Acquire, define, and recognize the knowledge on commerce, management, taxation, entrepreneurship, advance statistics, and research methodology in addressing business and socio-economic issues.
- PO2. **Ability to Pursue Higher Education:** Assemble commerce and management knowledge to enhance the ability to pursue professional courses in higher education.
- PO3. **Problem Identification:** Identify, interpret, and summarise literatures to analyse several business problems and reaching robust inferences by using professional knowledge.
- PO4. **Use of Modern Tools and Resources:** Generate, design, and select appropriate modern tools and techniques in appraising scientific temper to comprehend different business models.
- PO5. **Application of Business Knowledge on Environment and Sustainability:** Apply and execute business knowledge to develop products, services, and methods to foster sustainable environmental practices.
- PO6. **Associating Business and Society:** Synthesize a sense of civic responsibility, social concern and commitment, and moral accountability by providing a platform for socialisation.
- PO7. **Enhancement of Professional Ethics:** Interpret and employ ethics in professional life to develop a sense of responsibility and accountability.
- PO8. **Building Leadership Competence:** Preparing students for positions of leadership in business organisations at local, national and international levels.
- PO9. **Construction of Life-Long Learning Attitude:** Recognize and create an attitude to assume productive roles and inculcate the habit of life-long learning.
- PO10. **Innovation and Creativity:** Innovate and invent and design new ideas, products, services, and methodologies with the application of fundamental knowledge.

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## PROGRAMME SPECIFIC OBJECTIVES (PSOs)

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The Master of Commerce Program articulates the students the information, abilities, and mindset they need to fit into the ensuing and future markets. The objectives of the courses are to provide students with in-depth information and training in the subject matter while also assisting them in developing broader views for professional and research purposes. To be specific, the programme specific objectives of the Master Degree programme is as follows:

- PSO1:** To pursue higher education by garnering fundamental and advanced knowledge in commerce and management.

**PSO2:** To inculcate business ethics and social responsibility.

**PSO3:** To enhance leadership competence with professional ethics and innovation.

**PSO4:** To employ commerce and business knowledge in environmental and socio-economic sustainability.

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#### **MAPPING OF PROGRAM SPECIFIC OBJECTIVES (PSOS) WITH PROGRAM OUTCOMES (POS)**

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*0 – No relation 1- Low relation 2- Medium relation 3–High relation*

|       | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PO9 | PO10 | Total |
|-------|-----|-----|-----|-----|-----|-----|-----|-----|-----|------|-------|
| PSO1  | 1   | 3   | 1   | 1   | 2   | 1   | 1   | 1   | 1   | 1    | 13    |
| PSO2  | 1   | 2   | 1   | 1   | 3   | 3   | 2   | 3   | 2   | 2    | 20    |
| PSO3  | 1   | 1   | 3   | 1   | 1   | 1   | 1   | 3   | 1   | 3    | 16    |
| PSO4  | 2   | 2   | 1   | 1   | 3   | 3   | 2   | 1   | 2   | 2    | 19    |
| Total | 5   | 8   | 6   | 4   | 9   | 8   | 6   | 8   | 6   | 8    | 68    |

# PG COURSE FRAMEWORK

## Part-I: Semester-I

| Papers       |                                           | Marks    |            |          | Total Marks | Duration (Hrs) | Credit Hours |
|--------------|-------------------------------------------|----------|------------|----------|-------------|----------------|--------------|
| Paper Code   | Paper Title                               | Mid Term | Assignment | End Term |             |                |              |
| 101          | Business Economics                        | 20       | 10         | 70       | 100         | 40             | 4            |
| 102          | Advanced Business Statistics              | 20       | 10         | 50 + 20  | 100         | 40             | 4            |
| 103          | Accounting for Managers                   | 20       | 10         | 70       | 100         | 40             | 4            |
| 104          | Advanced Corporate Accounting             | 20       | 10         | 70       | 100         | 40             | 4            |
| 105          | Text and Cases on Organizational Behavior | 20       | 10         | 70       | 100         | 40             | 4            |
| <b>Total</b> |                                           |          |            |          | <b>500</b>  |                | <b>20</b>    |

## Part-I: Semester-II

| Papers       |                                                    |    | Marks      |          | Total Marks | Duration (Hrs) | Credit Hours |
|--------------|----------------------------------------------------|----|------------|----------|-------------|----------------|--------------|
| Paper Code   | Paper Title                                        |    | Assignment | End Term |             |                |              |
| 201          | Advanced Marketing Management                      | 20 | 10         | 70       | 100         | 40             | 4            |
| 202          | Financial Econometrics (with Practical)            | 20 | 10         | 50 + 20  | 100         | 40             | 4            |
| 203          | Operations Research                                | 20 | 10         | 70       | 100         | 40             | 4            |
| 204          | International Business Environment                 | 20 | 10         | 70       | 100         | 40             | 4            |
| 205          | Advanced Financial Management (With Practical)     | 20 | 10         | 50 + 20  | 100         | 40             | 4            |
| DSE Papers*  |                                                    |    |            |          |             |                |              |
| 206 A        | Computer Applications in Business (with Practical) | 20 | 10         | 50 + 20  | 100         | 40             | 4            |
| 206 B        | Strategic Cost Management                          | 20 | 10         | 70       | 100         | 40             | 4            |
| 206 C        | Corporate Reporting & Analysis                     | 20 | 10         | 70       | 100         | 40             | 4            |
| <b>Total</b> |                                                    |    |            |          | <b>600</b>  |                | <b>24</b>    |

\*Discipline Specific Elective Paper. Any one paper can be opted by students of this Department.

## Part-II: Semester-III

| Papers         |                                                |                        | Marks      |          | Total Marks | Duration (Hrs) | Credit Hours |
|----------------|------------------------------------------------|------------------------|------------|----------|-------------|----------------|--------------|
| Paper No       | Title                                          |                        | Assignment | End Term |             |                |              |
| 301            | Research Methodology & Ethics (with Practical) | 20                     | 10         | 50 + 20  | 100         | 40             | 4            |
| 302            | Internship and Viva Voce                       | Report = 70, Viva = 30 |            |          | 100         | 40             | 4            |
| <b>Finance</b> |                                                |                        |            |          |             |                |              |
| 303            | International Finance                          | 20                     | 10         | 70       | 100         | 40             | 4            |
| 304            | International Accounting                       | 20                     | 10         | 70       | 100         | 40             | 4            |

|                   |                                                      |    |    |    |            |    |           |
|-------------------|------------------------------------------------------|----|----|----|------------|----|-----------|
| 305               | Security Analysis and Portfolio Management           | 20 | 10 | 70 | 100        | 40 | 4         |
| <b>Management</b> |                                                      |    |    |    |            |    |           |
| 303               | Advanced Strategic Management                        | 20 | 10 | 70 | 100        | 40 | 4         |
| 304               | International Marketing                              | 20 | 10 | 70 | 100        | 40 | 4         |
| 305               | Tourism Management                                   | 20 | 10 | 70 | 100        | 40 | 4         |
| IDSE Papers**     |                                                      |    |    |    |            |    |           |
| 306 A             | Insurance Management                                 | 20 | 10 | 70 | 100        | 40 | 4         |
| 306 B             | Business Organisation & Entrepreneurship Development | 20 | 10 | 70 | 100        | 40 | 4         |
| 306 C             | Fundamentals of Accounting                           | 20 | 10 | 70 | 100        | 40 | 4         |
| <b>Total</b>      |                                                      |    |    |    | <b>600</b> |    | <b>24</b> |

\*\*Inter Discipline Specific Elective Paper. Any one paper can be opted by students of other Departments.

#### Part-II: Semester-IV

| Papers            |                                          | Mid Term                | Marks      |          | Total Marks | Duration (Hrs) | Credit Hours |
|-------------------|------------------------------------------|-------------------------|------------|----------|-------------|----------------|--------------|
| Paper Code        | Paper Title                              |                         | Assignment | End Term |             |                |              |
| 401               | Corporate Governance and Ethics          | 20                      | 10         | 70       | 100         | 40             | 4            |
| 402               | Project Work Report and Viva Voce        | Project = 70, Viva = 30 |            |          |             |                |              |
| <b>Finance</b>    |                                          |                         |            |          |             |                |              |
| 403               | Corporate Tax Planning                   | 20                      | 10         | 70       | 100         | 40             | 4            |
| 404               | Financial Risk and Derivative Management | 20                      | 10         | 70       | 100         | 40             | 4            |
| 405               | Forensic Accounting                      | 20                      | 10         | 70       | 100         | 40             | 4            |
| <b>Management</b> |                                          |                         |            |          |             |                |              |
| 403               | Human Resource Planning and Development  | 20                      | 10         | 70       | 100         | 40             | 4            |
| 404               | Consumer Behaviour                       | 20                      | 10         | 70       | 100         | 40             | 4            |
| 405               | Project Planning and Management          | 20                      | 10         | 100      | 100         | 40             | 4            |
| <b>Total</b>      |                                          |                         |            |          | <b>500</b>  |                | <b>20</b>    |
| <b>22 Papers</b>  | <b>Grand Total</b>                       |                         |            |          | <b>2200</b> |                | <b>88</b>    |

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## VALUE ADDED COURSES

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Apart from the regular courses, the school also renders a variety of value-added courses to enhance the skill, employability and entrepreneurship ability of the students. The courses are designed beyond the core curriculum and aligned with the market requirement to cater diverse industrial requirements and to adhere with different dimensions of social sustainability. Such courses of the school are ranging from data analytics to tax filling, weaving to portfolio management. A brief description of the courses is outlined below.

| Value Added Courses                                             | Coordinators                                         |
|-----------------------------------------------------------------|------------------------------------------------------|
| Certificate in Data Analytics                                   | Dr Priyabrata Panda & Dr. Khirod Ch Maharana         |
| Certificate in Tax Law and Practice                             | Dr Gnyana Ranjan Bal & Ms. Sofia Begum               |
| Certificate in Weaving                                          | Dr Priyabrata Panda & Ms. Sujata Tandi               |
| Certificate in Modern Office Management                         | Ms Saroja Meher and Ms Jansi Rani Parida             |
| Certificate in Stock Market Investment and Portfolio Evaluation | Dr Gnyana Ranjan Bal & Dr. Mukesh Ku Sharma          |
| Certificate in E-Filling of Tax Return                          | Mr Subash Chandra. Jhankar & Dr. Pooja Bai Kewat     |
| Certificate in Financial Inclusion and Banking Literacy         | Mr Subash Chandra Jhankar., & Mr. Chaman Lal Agrawal |
| Certificate in GST Registration and Return                      | Dr Gnyana Ranjan Bal & Dr. Laxmikant Pattnaik.       |

## **SEMESTER: I**

## BUSINESS ECONOMICS

### Paper Code: 101

**Prerequisites:** Knowledge of basic mathematics, statistics and economics are required.

**Learning Objectives:** To acquaint the students with the basic principles of micro & macroeconomics for developing the understanding of theory of the firm, markets which would help them in managerial decision-making process.

| Units | Contents                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | No. of Classes |
|-------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|
| I     | <b>Concept of Managerial Economics:</b> Nature and Scope of Managerial Economics, Uses of Managerial Economics, Objective of Firm particularly Profit, Wealth and Managerial utility maximization, Role and Responsibilities of Managerial Economists.<br><b>Fundamental Economic Principles:</b> Incremental, Opportunity Cost, Time perspective, Discounting and Equi marginal principles. Concept of utility, Total Utility and Marginal Utility, Law of Diminishing marginal utility and its assumptions.                                                                   | 10             |
| II    | <b>Demand Analysis:</b> Concept and Classification of demand, Determinants of demand, Demand function and Nature of Demand Curve, Estimation of Demand Function, Demand Forecasting, Elasticity of Demand: Concept, Measurement, Price, Income and Cross Elasticities, Managerial Uses of Elasticity.<br><b>Analysis of Consumer Demand:</b> Theories of Consumer under Cardinal Utility approach, Indifference curve approach, Revealed preference approach and Risk conditions.                                                                                               | 10             |
| III   | <b>Theories of Production and Cost:</b> Theory of Production: Production Functions with one and two variable inputs, Short-run & Long-run production functions including Law of variable proportion and Law of return to scale, Cobb-Douglas production function, Estimation of production function.<br><b>Theory of Cost:</b> Concept and classification of costs, Short-run & long-run cost functions, Nature and Shape of short-run & long-run cost curves, Interrelationship between short-run & long-run cost functions, Estimation of short-run & long-run cost function. | 10             |
| IV    | <b>Price Determination:</b><br>Concept and characteristics of different market situations, Short-run & long-run pricing under perfect competition, Monopolistic competition, Monopoly and Oligopoly. Pricing Strategies, Price determination in practice, Pricing of multiple products, Transfer Pricing, Price discrimination, international price discrimination and dumping.                                                                                                                                                                                                 | 10             |
|       | <b>Total</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | <b>40</b>      |

### Suggested Readings:

1. Koutsoyiannis, A. (n.d.). *Modern microeconomics*. Macmillan Press Ltd.
2. Varian, H. R. (n.d.). *Microeconomic analysis*. W. W. Norton.
3. Pindyck, R. S., Rubinfeld, D. L., & Mehta, P. L. (n.d.). *Microeconomics*. Pearson Education Asia.
4. Dean, J. (n.d.). *Managerial economics*. Prentice Hall.
5. Chopra, O. P. (n.d.). *Managerial economics*. Tata McGraw-Hill.
6. Mithani, D. M. (n.d.). *Managerial economics*. Himalaya Publishing House.
7. Mas-Colell, A., Whinston, M. D., & Green, J. R. (n.d.). *Microeconomic theory*. Oxford University Press.

**Course Outcomes:**

|     |                                                                                                                                                                                                          |
|-----|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| CO1 | Define the role and functions of a managerial economist and explain the fundamental economic principles and concepts.                                                                                    |
| CO2 | Apply managerial economic ideas in decision-making and forecasting methods for anticipating demand for diverse products and services.                                                                    |
| CO3 | Interpret the functional relationship between production and factors of production, to list various production expenses.                                                                                 |
| CO4 | Analyse competitive strategies, based on the characteristics of products and market structures, including costing, price, product differentiation, and market environment.                               |
| CO5 | Evaluate a methodical framework with regards to the price strategies to face the real-world business challenges.                                                                                         |
| CO6 | Design and develop various models (Example: Cobb–Douglas Model, Solow–Swan Model, AD–AS Model etc.) that integrate economics, mathematics, and statistical concepts to make the best business decisions. |

**Program Outcomes Relevant to the Course:**

|      |                                                                                                                                                                                                                                                       |
|------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| PO1  | <b>Knowledge Impartation on Business and Commerce:</b> Acquire, define and recognize the knowledge on commerce, management, taxation, entrepreneurship, advance statistics and research methodology in addressing business and socio-economic issues. |
| PO2  | <b>Ability to Pursue Higher Education:</b> Assemble commerce and management knowledge to enhance ability to pursue professional courses in higher education.                                                                                          |
| PO3  | <b>Problem Identification:</b> Identify, interpret and summarize literatures to analyse several business problems and reaching robust inferences by using professional knowledge.                                                                     |
| PO5. | <b>Application of Business Knowledge on Environment and Sustainability:</b> Apply and execute business knowledge to develop products, services and methods to foster sustainable environmental practices                                              |
| PO6  | <b>Associating Business and Society:</b> Synthesize a sense of civic responsibility, social concern and commitment, and moral accountability by providing a platform for socialization.                                                               |
| PO10 | <b>Innovation and Creativity:</b> Innovate and invent and design new ideas, products, services and methodologies with application of fundamental knowledge.                                                                                           |

**Mapping Program Outcomes, Program Specific Objectives with Course Outcomes**

|     | PSO1 | PSO2 | PSO3 | PSO4 | PO1 | PO2 | PO3 | PO5 | PO6 | P10 |
|-----|------|------|------|------|-----|-----|-----|-----|-----|-----|
| CO1 | 3    | 2    | 2    | 3    | 3   | 3   | 3   | 3   | 3   | 2   |
| CO2 | 3    | 2    | 3    | 3    | 3   | 3   | 3   | 3   | 3   | 3   |
| CO3 | 2    | 2    | 1    | 3    | 3   | 2   | 3   | 3   | 2   | 3   |
| CO4 | 2    | 2    | 3    | 3    | 3   | 2   | 3   | 3   | 2   | 3   |
| CO5 | 1    | 2    | 2    | 3    | 3   | 1   | 3   | 3   | 3   | 3   |
| CO6 | 3    | 2    | 1    | 3    | 3   | 3   | 3   | 3   | 1   | 3   |

## ADVANCED BUSINESS STATISTICS

Paper Code: 102

**Pre-requisites:** Basics of statistics like measures of central tendency and measures of dispersion etc. are required.

**Learning Objectives:** To familiarize the students with basic statistical tools used to summarize and analyse quantitative information for decision making.

| Units | Contents                                                                                                                                                                                                                                                                                                                                                                                                                                          | No. of Classes |
|-------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|
| I     | <b>Probability Theory:</b> Probability- Approach to Probability, Addition and Multiplication probability models, Conditional probability, Bayes' theorem, and Mathematical expectation.<br><b>Theoretical Distribution:</b> Binomial, Poisson and Normal distributions, their characteristics, Constants and fitting of Binomial, Poisson distribution in a normal curve and their applications.                                                  | 10             |
| II    | <b>Statistical Decision Theory:</b> Introduction, Types of Decision Problems, Decision Making under uncertainty, Solving the decision using the expected payoff criterion, Non-Probabilistic decision making criteria. Sampling- Population and Sample, Methods of Sampling, Central Limit Theorem, Sampling distribution of a statistic and its standard error.                                                                                  | 10             |
| III   | <b>Statistical Estimation and Testing:</b> Point and Interval estimation of population mean, Statistical testing; Hypotheses and errors, Sampling tests-Z test, T test, F test & ANOVA.<br><b>Non-Parametric Test:</b> Chi-square tests, Mann-Whitney Test, Kruskal-Wallis Test, Statistical Quality Control, Quality control charts, determination of control limits (X and R charts). Control charts for attributes, Acceptance Sampling Plans. | 10             |
| IV    | <b>Correlation and Regression:</b> Simple, Multiple and Partial Correlation analysis. Rank Correlation. Simple, Multiple Linear Regression Analysis (involving up to three variables).                                                                                                                                                                                                                                                            | 10             |
|       | <b>Total</b>                                                                                                                                                                                                                                                                                                                                                                                                                                      | <b>40</b>      |

### Suggested Readings:

1. Gupta, S. C. (n.d.). *Fundamentals of statistics*. Himalaya Publishing House.
2. Gupta, S. P. (n.d.). *Statistical methods*. Sultan Chand & Sons.
3. Elhance, D. N. (n.d.). *Fundamentals of statistics*. Kitab Mahal.
4. Thukral, J. K. (n.d.). *Business statistics*. Taxmann Publications.
5. Arora, P. N. (n.d.). *Comprehensive statistical methods*. S. Chand Publishing.
6. Hooda, R. P. (n.d.). *Advanced business statistics*. Macmillan Publishing India.
7. Patri, D. (n.d.). *Business statistics*. Kalyani Publishers.

**Course Outcomes:**

|     |                                                                                                                              |
|-----|------------------------------------------------------------------------------------------------------------------------------|
| CO1 | Describe basic concepts and significance of probability theory and probability distribution.                                 |
| CO2 | Apply the theoretical distribution and tools for business decision making. Also understand population and sampling theories. |
| CO3 | Formulation of research hypotheses and testing hypotheses under parametric and non-parametric framework.                     |
| CO4 | Analyse the statistical quality control and other statistical tests.                                                         |
| CO5 | Apply the correlation and regression techniques to determine association between variables.                                  |
| CO6 | Developing the basic statistical understanding for future research.                                                          |

**Program Outcomes Relevant to the Course:**

|      |                                                                                                                                                                                                                                                       |
|------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| PO1  | <b>Knowledge Impartation on Business and Commerce:</b> Acquire, define and recognize the knowledge on commerce, management, taxation, entrepreneurship, advance statistics and research methodology in addressing business and socio-economic issues. |
| PO2  | <b>Ability to Pursue Higher Education:</b> Assemble commerce and management knowledge to enhance ability to pursue professional courses in higher education.                                                                                          |
| PO3  | <b>Problem Identification:</b> Identify, interpret and summarize literatures to analyse several business problems and reaching robust inferences by using professional knowledge.                                                                     |
| PO4  | <b>Use of Modern Tools and Resources:</b> Generate, design and select appropriate modern tools and techniques in appraising scientific temper to comprehend different business models                                                                 |
| PO7  | <b>Enhancement of Professional Ethics:</b> Interpret and employ ethics in professional life to develop a sense of responsibility and accountability.                                                                                                  |
| PO10 | <b>Innovation and Creativity:</b> Innovate and invent and design new ideas, products, services and methodologies with application of fundamental knowledge.                                                                                           |

**Mapping Program Outcomes, Program Specific Objectives with Course Outcomes**

|     | PSO1 | PSO2 | PSO3 | PSO4 | PO1 | PO2 | PO3 | PO4 | PO7 | PO10 |
|-----|------|------|------|------|-----|-----|-----|-----|-----|------|
| CO1 | 3    | 3    | 1    | 1    | 3   | 3   | 1   | 1   | 3   | 2    |
| CO2 | 3    | 1    | 2    | 1    | 3   | 2   | 3   | 1   | 2   | 1    |
| CO3 | 3    | 1    | 1    | 2    | 3   | 3   | 3   | 1   | 3   | 2    |
| CO4 | 1    | 2    | 1    | 3    | 3   | 2   | 3   | 3   | 3   | 3    |
| CO5 | 3    | 1    | 2    | 1    | 3   | 3   | 2   | 2   | 1   | 1    |
| CO6 | 3    | 2    | 1    | 3    | 3   | 3   | 3   | 3   | 2   | 2    |

## ACCOUNTING FOR MANAGERS

### Paper Code-103

**Pre-requisites:** Basic knowledge about Costing and Financial Accounting, Elements of Cost and Cost Sheet is required.

**Learning Objectives:** To enable the students to acquire knowledge about the concepts, methods and techniques of Management Accounting and develop competence with their usage in managerial decision making and control.

| Units | Contents                                                                                                                                                                                                                                                                                                                                                                                                                                               | No. of Classes |
|-------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|
| I     | <b>Management Accounting: Nature &amp; Function:</b> Distinction between Financial & Management Accounting, Cost & Management Accounting Role of Management Accountant. Cost Control Cost Reduction. Social- cost Benefit Analysis. Variable & Absorption costing, concepts & comparison. Preparation of Income Statements under both the methods.                                                                                                     | 10             |
| II    | <b>Marginal Costing:</b> Concepts & application: Contribution, Cost-volume-profit Analysis (CVP), P/V Ratio, Margin of Safety, Break Even Analysis, Differential Cost Analysis, Multiple Product Analysis, Optimal use of limited resources. Types of Managerial Decisions: Make or Buy, Product-mix, Pricing Decision etc.                                                                                                                            | 10             |
| III   | <b>Standard Costing:</b> Concept, Types of Standards, Variance Analysis; Material, Labor Overhead Variances. Managerial uses of Variances<br><b>Budgetary Control:</b> Budget, Budgeting & Budgetary, Control. Requisites of ideal budgeting. Types of Budgets: Fixed, Flexible Budgeting. Zero-Base Budgeting, Performance Budgeting.                                                                                                                 | 10             |
| IV    | <b>Responsibility Accounting &amp; Divisional Performance Management:</b> Concepts of Responsibility Accounting; Responsibility Centers: Cost Centre, Revenue Centre, Profit Centre, Investment Centre: Responsibility Centers Reporting, Financial & Non-financial measures of performance. Uniform costing.<br><b>Transfer Pricing:</b> The concept, Objective, Requisites, Methods of Transfer Pricing, Transfer Pricing in Multinational Companies | 10             |
|       | <b>Total</b>                                                                                                                                                                                                                                                                                                                                                                                                                                           | <b>40</b>      |

#### Suggested Readings:

1. Atkinson, A. A., Banker, R. D., Kaplan, R. S., & Young, S. M. (n.d.). *Management accounting*. Prentice Hall.
2. Horngren, C. T., Sundem, G. L., & Stratton, W. O. (n.d.). *Introduction to management accounting*. Prentice Hall of India.
3. Drury, C. (n.d.). *Management and cost accounting*. Thomson Learning.
4. Garrison, R. H., & Noreen, E. W. (n.d.). *Managerial accounting*. McGraw Hill.
5. Hilton, R. W. (n.d.). *Managerial accounting*. McGraw Hill Education.
6. Lal, J. (n.d.). *Advanced management accounting: Text, problems and cases*. S. Chand & Co.

### Course Outcomes

|      |                                                                                                                                         |
|------|-----------------------------------------------------------------------------------------------------------------------------------------|
| CO 1 | Define Management Accounting and explain its role to overcome the limitations of Financial Accounting and make a cost benefit analysis. |
| CO 2 | Differentiate between Cost Accounting and Management Accounting and Marginal Costing and Absorption Costing.                            |
| CO 3 | Calculate, analyse and apply the technique of Marginal Costing in Managerial decision making.                                           |
| CO 4 | Appraise Standard Costing Categorise, estimate and compare various types of variances.                                                  |
| CO 5 | Develop different types of budgets for managerial control.                                                                              |
| CO 6 | Set up responsibility centres and devise methods for observing the divisional performance.                                              |

### Program Outcomes Relevant to the Course:

|      |                                                                                                                                                                                                                                                      |
|------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| PO1  | <b>Knowledge Impartation on Business and Commerce:</b> Acquire, define and recognize the knowledge on commerce, management, taxation, entrepreneurship, advance statistics and research methodology in addressing business and socioeconomic issues. |
| PO2  | <b>Ability to Pursue Higher Education:</b> Assemble commerce and management knowledge to enhance ability to pursue professional courses in higher education.                                                                                         |
| PO3  | <b>Problem Identification:</b> Identify, interpret and summarise literatures to analyse several business problems and reaching robust inferences by using professional knowledge.                                                                    |
| PO7  | <b>Enhancement of Professional Ethics:</b> Interpret and employ ethics in professional life to develop a sense of responsibility and accountability.                                                                                                 |
| PO8  | <b>Building Leadership Competence:</b> Preparing students for positions of leadership in business organizations at local, national and international levels.                                                                                         |
| PO10 | <b>Innovation and Creativity:</b> Innovate and invent and design new ideas, products, services and methodologies with application of fundamental knowledge.                                                                                          |

### Mapping Program Outcomes, Program Specific Objectives with Course Outcomes

|     | PSO1 | PSO2 | PSO3 | PSO4 | PO1 | PO2 | PO3 | PO7 | PO8 | PO10 |
|-----|------|------|------|------|-----|-----|-----|-----|-----|------|
| CO1 | 3    | 2    | 1    | 1    | 3   | 1   | 3   | 1   | 1   | 3    |
| CO2 | 3    | 1    | 1    | 2    | 3   | 3   | 1   | 1   | 1   | 1    |
| CO3 | 3    | 2    | 3    | 3    | 2   | 3   | 1   | 3   | 3   | 2    |
| CO4 | 3    | 2    | 3    | 1    | 1   | 1   | 0   | 2   | 3   | 1    |
| CO5 | 2    | 2    | 3    | 1    | 1   | 2   | 1   | 3   | 2   | 3    |
| CO6 | 2    | 1    | 3    | 2    | 1   | 1   | 0   | 3   | 1   | 3    |

## ADVANCED CORPORATE ACCOUNTING

Paper Code: 104

**Pre-requisites:** Basic knowledge of financial accounting like fundamentals of accounts, accounting standards, preparation of financial statements & Companies act are required.

**Learning Objectives:** To help the students to acquire the conceptual knowledge of the corporate accounting and to learn the techniques of preparing the financial statements.

| Units | Contents                                                                                                                                                                                                                                                                                                                                                                                                        | No. of Classes |
|-------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|
| I     | <b>Final Accounts of Companies:</b> Preparation of Financial Statements including treatment of dividend<br><b>Liquidation of Company:</b> Concept of Liquidation, modes and consequences of winding up, Statement of affairs, Preparation of Liquidator's final statement of accounts, List 'B' contributors.                                                                                                   | 10             |
| II    | <b>Concept of Amalgamation, Absorption and Reconstruction:</b> Accounting treatments including Inter-company holding.<br><b>Internal Reconstruction:</b> Concept and Accounting Treatment.                                                                                                                                                                                                                      | 10             |
| III   | <b>Accounts of Holding Company:</b> Preparation of Consolidated Balance Sheet with one subsidiary company as per the relevant provisions of Accounting Standard-21                                                                                                                                                                                                                                              | 10             |
| IV    | <b>Banking Companies Accounts:</b> Important provisions of Banking Regulation Act 1949, Non-Performing Assets, Guidelines of RBI for compilation of financial statements, Preparation of Final Accounts of Banking Companies including preparation of relevant schedules.<br><b>Insurance Companies Accounts:</b> Preparation of Financial Statements of both Life and Non-life Insurance Business. SAP vs GAAP | 10             |
|       | <b>Total</b>                                                                                                                                                                                                                                                                                                                                                                                                    | <b>40</b>      |

### Suggested Readings:

1. Monga, J. R. (n.d.). *Fundamentals of corporate accounting*. Mayur Paperbacks.
2. Shukla, M. C., Grewal, T. C., & Gupta, S. C. (n.d.). *Advanced accounts: Vol. II*. S. Chand & Co.
3. Maheshwari, S. N., & Maheshwari, S. K. (n.d.). *Corporate accounting*. Vikas Publishing House.
4. Sehgal, A., & Sehgal, D. (n.d.). *Corporate accounting*. Taxmann Publications.
5. Gupta, N. (n.d.). *Corporate accounting*. Sahitya Bhawan.
6. Jain, S. P., & Narang, K. L. (n.d.). *Corporate accounting*. Kalyani Publishers.

**Course Outcomes:**

|     |                                                                                                                                                                                                                                                                                                  |
|-----|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| CO1 | Define the Final Accounts of Companies and list out the various provisions of companies act in details including corporate sectors & others and replicate the process of valuation of goodwill and share.                                                                                        |
| CO2 | Explain the different concepts of reconstruction of capital structure in the companies such as Amalgamation, Absorption and Reconstruction & its accounting treatment.                                                                                                                           |
| CO3 | Practical solutions of preparation of consolidated balance sheet of holding company & preparation of Liquidator's final statement of accounts at the time winding up of the companies.                                                                                                           |
| CO4 | Differentiate between preparation of books of account in Banking companies & Insurance companies as per their provisions. Analyze the guidelines of RBI for compilation of financial statements, preparation of Final accounts of Banking Companies including preparation of relevant schedules. |
| CO5 | To assess & evaluate the quantitative performance of companies' growth like market performance, earning capacity, dividend payable, risk & composition of capital structure etc.                                                                                                                 |

**Program Outcomes Relevant to the Course:**

|     |                                                                                                                                                                                                                                                      |
|-----|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| PO1 | <b>Knowledge Impartation on Business and Commerce:</b> Acquire, define and recognize the knowledge on commerce, management, taxation, entrepreneurship, advance statistics and research methodology in addressing business and socioeconomic issues. |
| PO2 | <b>Ability to Pursue Higher Education:</b> Assemble commerce and management knowledge to enhance ability to pursue professional courses in higher education.                                                                                         |
| PO3 | <b>Problem Identification:</b> Identify, interpret and summarize literatures to analyse several business problems and reaching robust inferences by using professional knowledge.                                                                    |
| PO7 | <b>Enhancement of Professional Ethics:</b> Interpret and employ ethics in professional life to develop a sense of responsibility and accountability.                                                                                                 |
| PO9 | <b>Construction of Life-Long Learning Attitude:</b> Recognize and create an attitude to assume productive roles and inculcate the habit of life-long learning.                                                                                       |

**Mapping Program Outcomes, Program Specific Objectives with Course Outcomes**

|     | PSO1 | PSO2 | PSO3 | PSO4 | PO1 | PO2 | PO3 | PO7 | PO9 |
|-----|------|------|------|------|-----|-----|-----|-----|-----|
| CO1 | 3    | 2    | 1    | 1    | 3   | 3   | 3   | 3   | 3   |
| CO2 | 3    | 2    | 2    | 2    | 3   | 3   | 3   | 3   | 3   |
| CO3 | 2    | 2    | 1    | 2    | 3   | 2   | 3   | 3   | 3   |
| CO4 | 2    | 3    | 2    | 2    | 3   | 3   | 3   | 2   | 3   |
| CO5 | 2    | 3    | 3    | 3    | 2   | 2   | 2   | 2   | 1   |

## TEXT AND CASES ON ORGANIZATIONAL BEHAVIOR

Paper Code: 105

**Pres-requisites:** Knowledge about some theories related to organization and its behaviour; group decision and communication, motivation & leadership, organizational culture & development and stress management is required.

**Learning Objectives** To enable the students to develop a theoretical understanding of about the organization structure.

| Units | Contents                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | No. of Classes |
|-------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|
| I     | <b>Organization Theory and Behaviour:</b> Organizational Theories - Classical, Neoclassical Theories and Contemporary; Authority, Power- Bases of Power, Power Tactics Status, Formal and informal structure; Bureaucratic structure; Flat and Tall structures; Organizational Behaviour (OB)- Concept, Determinants, Models; Challenges and Opportunities of OB; Disciplines contributing to the field of OB; Individual Behaviour Foundations of individual behaviour, Values, Attitudes, Personality, and Emotions. Chris Argyris behaviour patterns. Case study on theories of Organizational Behavior | 10             |
| II    | <b>Group Decision and Communication:</b> Concept and nature of decision-making process. Individual versus group decision making; Group Dynamics, Nominal group technique and Delphi technique; Communication effectiveness in organizations; Feedback, Improving Inter-personal Communication- Transactional Analysis and Johari Window.                                                                                                                                                                                                                                                                   | 10             |
| III   | <b>Motivation Theories:</b> Content Theories- Maslow's Need Hierarchy, Herzberg's Two factor theory; McGregor's Theory X and Theory Y, Contemporary theories of motivation- ERG, Cognitive evaluation, goal setting, equity, Intrinsic Motivation Theory by Ken Thomas, Expectancy model; Motivation and Organisational effectiveness. Leadership, Concept and theories of leadership- Behavioural approach, Situational approach, Leadership effectiveness; Conflicts- sources, patterns, Levels and strategies. Case Study Analysis                                                                      | 10             |
| IV    | <b>Organizational Culture &amp; Development and Stress Management:</b> Concept and determinants of Organizational culture, creating sustaining and changing Organizational culture. Managing misbehavior at work- Aggression and Violence, Sexual abuse, Substance abuse, Cyberslacking. Organizational Development- Concept, Values, and Intervention techniques; Appreciative Inquiry.                                                                                                                                                                                                                   | 10             |
|       | <b>Total</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | <b>40</b>      |

### Suggested Readings:

1. Robbins, S. P., & Judge, T. A. (n.d.). *Organizational behavior*. Prentice Hall.
2. Robbins, S. P., & Mathew, M. (n.d.). *Organizational theory: Structure, design, and applications*. Prentice Hall of India.
3. Luthans, F. (n.d.). *Organizational behavior*. McGraw-Hill.
4. Sekaran, U. (n.d.). *Organizational behavior: Text and cases*. Tata McGraw-Hill Publishing.
5. Aswathappa, K. (n.d.). *Organizational behavior*. Himalaya Publishing House.
6. Singh, K. (n.d.). *Organizational behavior: Text and cases*. Pearson.
7. Pareek, U., & Khanna, S. (n.d.). *Understanding organizational behavior*. Oxford University Press.

**Course Outcomes:**

|     |                                                                                                                                         |
|-----|-----------------------------------------------------------------------------------------------------------------------------------------|
| CO1 | Outline the development of the field of organizational behaviour & theories and describe the micro and macro approaches.                |
| CO2 | Identify & discuss the processes used in developing communication and resolving conflicts.                                              |
| CO3 | Analyze and compare different models and theories used to explain individual behaviour related to motivation and rewards.               |
| CO4 | Identify & evaluate the various leadership styles and the role of leaders in a decision-making process and explicate stress management. |
| CO5 | Construct & explain group dynamics and demonstrate skills required for working in groups with reference to organisational culture.      |

**Program Outcomes Relevant to the Course:**

|      |                                                                                                                                                                                                                                                       |
|------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| PO1  | <b>Knowledge Impartation on Business and Commerce:</b> Acquire, define and recognize the knowledge on commerce, management, taxation, entrepreneurship, advance statistics and research methodology in addressing business and socio-economic issues. |
| PO2  | <b>Ability to Pursue Higher Education:</b> Assemble commerce and management knowledge to enhance ability to pursue professional courses in higher education.                                                                                          |
| PO3  | <b>Problem Identification:</b> Identify, interpret and summarise literatures to analyse several business problems and reaching robust inferences by using professional knowledge.                                                                     |
| PO7  | <b>Enhancement of Professional Ethics:</b> Interpret and employ ethics in professional life to develop a sense of responsibility and accountability.                                                                                                  |
| PO8  | <b>Building Leadership Competence:</b> Preparing students for positions of leadership in business organisations at local, national and international levels.                                                                                          |
| PO9  | <b>Construction of Life-Long Learning Attitude:</b> Recognize and create an attitude to assume productive roles and inculcate the habit of life-long learning.                                                                                        |
| PO10 | <b>Innovation and Creativity:</b> Innovate and invent and design new ideas, products, services and methodologies with application of fundamental knowledge.                                                                                           |

**Mapping Program Outcomes, Program Specific Objectives with Course Outcomes**

|     | PSO1 | PSO2 | PSO3 | PSO4 | PO1 | PO2 | PO3 | PO7 | PO8 | PO9 | PO10 |
|-----|------|------|------|------|-----|-----|-----|-----|-----|-----|------|
| CO1 | 3    | 1    | 2    | 1    | 3   | 2   | 3   | 2   | 3   | 1   | 3    |
| CO2 | 1    | 2    | 2    | 3    | 3   | 1   | 3   | 2   | 3   | 2   | 2    |
| CO3 | 2    | 3    | 1    | 2    | 2   | 2   | 2   | 3   | 2   | 3   | 2    |
| CO4 | 1    | 3    | 3    | 2    | 2   | 1   | 3   | 2   | 3   | 3   | 3    |
| CO5 | 2    | 2    | 3    | 3    | 1   | 2   | 2   | 3   | 3   | 2   | 1    |

## **SEMESTER: II**

## ADVANCED MARKETING MANAGEMENT

Paper Code: 201

**Pre-requisites:** Knowledge regarding fundamental concepts of marketing is required.

**Learning Objectives:** To familiarize the students with the basic concepts and principles of marketing and to develop their conceptual and analytical skills to be able to manage marketing operations of a business firm.

| Units | Contents                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | No. of Classes |
|-------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|
| I     | <b>Introduction to Marketing:</b> Nature, scope and importance of marketing; Core marketing concepts; Evolution and modern concepts of marketing; Marketing management process; Marketing Mix and Extended Marketing Mix (7 Ps); Customer value, quality and satisfaction; Marketing planning and control. Marketing Environment: Environmental scanning; Micro and macro environment and their impact on marketing decisions. Consumer Behaviour: Importance, consumer and business buying behaviour; Buying decision process and influencing factors. Segmentation, Targeting and Positioning.                                            | 10             |
| II    | <b>Product and Pricing Decisions:</b> Product – concept, classification and major product decisions; Product mix; Branding, packaging and labelling; Product support services; New product development; Product Life Cycle and strategies.<br><b>Pricing:</b> Objectives; Factors affecting pricing decisions; Pricing policies and strategies; New product and competitive pricing; Ethical issues in product and pricing decisions.                                                                                                                                                                                                       | 10             |
| III   | <b>Place and Service Marketing:</b> Channels of distribution – concept, importance, types and functions of middlemen; Channel selection, management and performance appraisal; Distribution logistics; Channel integration; Retailing and online marketing.<br><b>Service Marketing:</b> Meaning, characteristics and importance of services; Goods versus services; Service Marketing Mix – 7 Ps; <b>People, Process and Physical Evidence;</b> Service quality, customer satisfaction, service recovery and relationship marketing.                                                                                                       | 10             |
| IV    | <b>Promotion, Planning and Marketing Research:</b> Role and methods of promotion; Advertising, personal selling, sales promotion, public relations and direct marketing; Integrated Marketing Communication (IMC); Promotion mix and advertising campaigns; Digital and social media marketing; Ethical issues in promotion. <b>Marketing Planning and Control:</b> Planning process; Organisation of marketing department; Sales, cost and profit analysis. <b>Marketing Research:</b> Concept, scope, importance and research process. <b>Contemporary Issues:</b> CRM, sustainable and green marketing, and emerging trends in marketing | 10             |
|       | <b>Total</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | <b>40</b>      |

### Suggested Readings:

1. Kotler, P., Keller, K. L., Koshy, A., & Jha, M. (n.d.). *Marketing management: A South Asian perspective*. Pearson.
2. Lamb, C. W., Hair, J. F., & McDaniel, C. (n.d.). *MKTG*. Cengage Learning.
3. Etzel, M. J., Walker, B. J., Stanton, W. J., & Pandit, A. (n.d.). *Marketing concepts and cases*. Tata McGraw Hill.
4. Czinkota, M. (n.d.). *Marketing management*. Cengage Learning.
5. Kazmi, S. H. H. (n.d.). *Marketing management: Text and cases*. Excel Books.
6. Kumar, A., & Meenakshi, N. (n.d.). *Marketing management*. Vikas Publishing House.

## Course Outcomes

|     |                                                                                                                                                |
|-----|------------------------------------------------------------------------------------------------------------------------------------------------|
| CO1 | Identify the key marketing concepts, principles, scope, and functions of marketing in business and society and trace marketing mix strategies. |
| CO2 | Describe the impact of marketing environment on marketing decisions.                                                                           |
| CO3 | Explain marketing strategies based on product, pricing, location, and promotion.                                                               |
| CO4 | Apply the marketing mix and distribution process as a model for making marketing decisions.                                                    |
| CO5 | Recognize the value, necessity, and methods of marketing planning and control in reference to distributions.                                   |
| CO6 | Develop creative solutions to marketing challenges and enhance marketing research skills required to discover new market insights.             |

## Program Outcomes Relevant to the Course:

|      |                                                                                                                                                                                                                                                       |
|------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| PO1  | <b>Knowledge Impartation on Business and Commerce:</b> Acquire, define and recognize the knowledge on commerce, management, taxation, entrepreneurship, advance statistics and research methodology in addressing business and socio-economic issues. |
| PO2  | <b>Ability to Pursue Higher Education:</b> Assemble commerce and management knowledge to enhance ability to pursue professional courses in higher education.                                                                                          |
| PO3  | <b>Problem Identification:</b> Identify, interpret and summarize literatures to analyse several business problems and reaching robust inferences by using professional knowledge.                                                                     |
| PO5. | <b>Application of Business Knowledge on Environment and Sustainability:</b> Apply and execute business knowledge to develop products, services and methods to foster sustainable environmental practices                                              |
| PO6  | <b>Associating Business and Society:</b> Synthesize a sense of civic responsibility, social concern and commitment, and moral accountability by providing a platform for socialization.                                                               |
| PO10 | <b>Innovation and Creativity:</b> Innovate and invent and design new ideas, products, services and methodologies with application of fundamental knowledge.                                                                                           |

## Mapping Program Outcomes, Program Specific Objectives with Course Outcomes

|     | PSO1 | PSO2 | PSO3 | PSO4 | PO1 | PO2 | PO3 | PO5 | PO6 | P10 |
|-----|------|------|------|------|-----|-----|-----|-----|-----|-----|
| CO1 | 3    | 2    | 3    | 2    | 3   | 1   | 1   | 3   | 3   | 2   |
| CO2 | 2    | 3    | 2    | 3    | 3   | 3   | 3   | 3   | 3   | 2   |
| CO3 | 1    | 1    | 2    | 1    | 3   | 2   | 2   | 2   | 2   | 3   |
| CO4 | 3    | 3    | 1    | 2    | 3   | 3   | 3   | 2   | 2   | 3   |
| CO5 | 1    | 1    | 3    | 1    | 3   | 2   | 3   | 3   | 3   | 2   |
| CO6 | 3    | 2    | 1    | 3    | 3   | 3   | 3   | 3   | 2   | 3   |

## FINANCIAL ECONOMETRICS (WITH PRACTICAL)

**Paper Code: 202**

**Pre-requisites:** Knowledge of basic Finance, mathematics, statistics and economics are required.

**Learning Objectives:** To acquaint the students with the basics of financial econometric.

| Units      | Contents                                                                                                                                                                                                                                                                                                                                                                                                                | No. of Classes |
|------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|
| <b>I</b>   | <b>Financial Econometrics: Basic Concepts</b><br>Econometric-Meaning, Concept. Financial Econometrics vs Economic Econometrics, Types of Data, returns in financial modelling, steps involved in formulating econometric model<br>Classical Linear Regression: Regression vs Correlation, Simple regression, underlying assumptions, Properties of OLS estimator, Precision and standard errors, Estimation with Eviews | <b>10</b>      |
| <b>II</b>  | <b>Multiple Linear Regression:</b><br>Introduction, Assumptions, and diagnostics, SLRM vs MLRM, Constant, Goodness of Fit terms. Violation of classical assumptions<br>Heteroscedasticity, Multicollinearity, Auto-Correlation- Meaning, Consequences and remedies. Multiple Linear Regression in SPSS.                                                                                                                 | <b>10</b>      |
| <b>III</b> | <b>Univariate Time Series Modelling:</b><br>Introduction, Notation and concepts, Moving Average Processes, Autoregressive Processes, ARMA Process,<br>Building ARMA models: BOX-Jenkins approach, Examples of time series modelling in finance, Exponential Smoothing, Forecasting in Econometrics,                                                                                                                     | <b>10</b>      |
| <b>IV</b>  | <b>Multivariate Models:</b><br>Motivations, Simultaneous equation bias, Simultaneous equation in finance, Exogeneity, Estimation Procedure, Vector Auto Regression- Block Significance and causality tests, VAR with exogenous variables.                                                                                                                                                                               | <b>10</b>      |
|            | <b>Total</b>                                                                                                                                                                                                                                                                                                                                                                                                            | <b>40</b>      |

### Suggested Readings:

1. Brooks, C. (n.d.). *Introductory econometrics for finance*. Cambridge University Press.
2. Wooldridge, J. M. (n.d.). *Introductory econometrics: A modern approach*. South-Western College Publishing.
3. Gujarati, D. N., Porter, D. C., & Gunasekar, S. (n.d.). *Basic econometrics*. McGraw Hill.
4. Wooldridge, J. M. (2020). *Introductory econometrics: A modern approach*. Cengage Learning India.
5. Madhani, G. M. K. (n.d.). *Introduction to econometrics: Principles and applications*. Oxford & IBH Publishing.
6. Navdeep, K., & Shyamala, A. P. S. (n.d.). *A textbook on econometrics*. Vishal Publishing.

**Course Outcomes:**

|     |                                                                                                      |
|-----|------------------------------------------------------------------------------------------------------|
| CO1 | Define econometrics and explain different types of econometrics and analyse simple regression model. |
| CO2 | Analyze multiple regression model and narrate its assumption.                                        |
| CO3 | Interpret different time series model and replicate its approaches.                                  |
| CO4 | Innovate different multivariate models and interpret different different equation.                   |

**Program Outcomes Relevant to the Course:**

|      |                                                                                                                                                                                                                                                      |
|------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| PO1  | <b>Knowledge Impartation on Business and Commerce:</b> Acquire, define and recognize the knowledge on commerce, management, taxation, entrepreneurship, advance statistics and research methodology in addressing business and socioeconomic issues. |
| PO2  | <b>Ability to Pursue Higher Education:</b> Assemble commerce and management knowledge to enhance ability to pursue professional courses in higher education.                                                                                         |
| PO3  | <b>Problem Identification:</b> Identify, interpret and summarise literatures to analyse several business problems and reaching robust inferences by using professional knowledge.                                                                    |
| PO4  | <b>Use of Modern Tools and Resources:</b> Generate, design and select appropriate modern tools and techniques in appraising scientific temper to comprehend different business models.                                                               |
| PO9  | <b>Construction of Life-Long Learning Attitude:</b> Recognize and create an attitude to assume productive roles and inculcate the habit of life-long learning.                                                                                       |
| PO10 | <b>Innovation and Creativity:</b> Innovate and invent and design new ideas, products, services and methodologies with application of fundamental knowledge.                                                                                          |

**Mapping Program Outcomes, Program Specific Objectives with Course Outcomes**

|     | PSO1 | PSO2 | PSO3 | PSO4 | PO1 | PO2 | PO3 | PO4 | PO9 | P10 |
|-----|------|------|------|------|-----|-----|-----|-----|-----|-----|
| CO1 | 3    | 2    | 3    | 3    | 3   | 3   | 3   | 3   | 3   | 2   |
| CO2 | 3    | 3    | 3    | 3    | 3   | 3   | 3   | 3   | 3   | 3   |
| CO3 | 2    | 2    | 2    | 3    | 3   | 2   | 3   | 3   | 2   | 3   |
| CO4 | 2    | 1    | 1    | 3    | 3   | 2   | 3   | 3   | 2   | 3   |

## OPERATION RESEARCH

Paper Code: 203

**Pre-requisites:** Knowledge about different tools & techniques which helps to Business decision making process and knowledge about mean, median, mode and measures of dispersion is required.

**Learning Objectives:** The subject can provide in-depth knowledge about different tools and technique for business data analysis

| Units | Contents                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | No. of Classes |
|-------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|
| I     | <b>Unit I: Introduction to Operations Research and Linear Programming</b><br>Introduction to Operations Research: meaning, nature, scope, and applications in business and industry. Phases of Operations Research including problem formulation, model construction, solution, validation, and implementation. Merits and limitations of Operations Research. Concept of optimization and model building. Linear Programming Problem (LPP): assumptions, formulation, and graphical solution. Theory of simplex method for solving canonical and general LPP, including Big-M and Two-Phase methods.                                                                                | 10             |
| II    | <b>Network Analysis and Inventory Theory</b><br>Network analysis: basic concepts, terminology, and drawing of arrow diagrams. Critical Path Method (CPM): determination of critical path, project duration, and computation of total, free, and independent floats. Program Evaluation and Review Technique (PERT): probabilistic time estimates, expected project duration, variance, and probability of completion. Inventory theory: concept and objectives of inventory management and inventory costs. Deterministic inventory models including purchase model without shortages, purchase model with shortages, EOQ with price breaks, and production model without shortages. | 10             |
| III   | <b>Decision Theory and Game Theory</b><br>Decision theory: decision-making under certainty, risk, and uncertainty. Decision under risk using Expected Monetary Value (EMV) criterion and decision tree analysis. Decision under uncertainty using maximin, maximax, and minimax regret criteria. Game theory: nature, assumptions, and applications. Two-person zero-sum games, pure and mixed strategies, saddle point, and value of the game. Principle of dominance. Solution of games using graphical and simplex methods.                                                                                                                                                       | 10             |
| IV    | <b>Queuing Theory, Markov Chains, and Simulation</b><br>Queuing theory: characteristics of queuing systems, Kendall's notation, and performance measures of M/M/1 FIFO infinite population model. Markovian chains: transition probability matrix, steady-state probabilities, and managerial applications. Simulation: concept, scope, and steps in simulation. Monte Carlo method and its applications in business decision-making.                                                                                                                                                                                                                                                | 10             |
|       | <b>Total</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | <b>40</b>      |

### Suggested Readings:

1. Kapoor, V. K. (n.d.). *Operations research: Concepts, problems, and solutions*. Sultan Chand & Sons.
2. Swarup, K., Gupta, P. K., & Manmohan. (n.d.). *Operations research*. Sultan Chand & Sons.
3. Vora, N. D. (n.d.). *Quantitative techniques in management*. Tata McGraw-Hill.
4. Sharma, A. (n.d.). *Quantitative techniques for decision making*. Himalaya Publishing House.
5. Kothari, C. R. (n.d.). *Quantitative techniques*. Vikas Publishing House.
6. Kashyap, B. R. K., & Chaudhury, M. L. (n.d.). *An introduction to queuing theory*. Arkay Publishing.

### 1. Course Outcomes:

|     |                                                                                                                          |
|-----|--------------------------------------------------------------------------------------------------------------------------|
| CO1 | State the meaning of various quantitative tools, techniques available for decision making.                               |
| CO2 | Classification of quantitative techniques. Describe the use of various models in different decision-making situations.   |
| CO3 | Formulate, implement & apply various business strategies by the use of game theory.                                      |
| CO4 | Assess the time and resources for various projects involving a number of activities and events by the use of PERT & CPM. |
| CO5 | Develop and use various models for providing effective and efficient services to customers under queuing situations.     |

### Program Outcomes Relevant to the Course:

|      |                                                                                                                                                                                                                                                       |
|------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| PO1  | <b>Knowledge Impartation on Business and Commerce:</b> Acquire, define and recognize the knowledge on commerce, management, taxation, entrepreneurship, advance statistics and research methodology in addressing business and socio-economic issues. |
| PO2  | <b>Ability to Pursue Higher Education:</b> Assemble commerce and management knowledge to enhance ability to pursue professional courses in higher education.                                                                                          |
| PO3  | <b>Problem Identification:</b> Identify, interpret and summarise literatures to analyse several business problems and reaching robust inferences by using professional knowledge.                                                                     |
| PO4  | <b>Use of Modern Tools and Resources:</b> Generate, design and select appropriate modern tools and techniques in appraising scientific temper to comprehend different business models.                                                                |
| PO9  | <b>Construction of Life-Long Learning Attitude:</b> Recognize and create an attitude to assume productive roles and inculcate the habit of life-long learning.                                                                                        |
| PO10 | <b>Innovation and Creativity:</b> Innovate and invent and design new ideas, products, services and methodologies with application of fundamental knowledge.                                                                                           |

### Mapping Program Outcomes, Program Specific Objectives with Course Outcomes

|     | PSO1 | PSO2 | PSO3 | PSO4 | PO1 | PO2 | PO3 | PO4 | PO9 | PO10 |
|-----|------|------|------|------|-----|-----|-----|-----|-----|------|
| CO1 | 3    | 2    | 2    | 1    | 2   | 2   | 3   | 2   | 3   | 3    |
| CO2 | 2    | 2    | 1    | 3    | 3   | 1   | 1   | 2   | 3   | 2    |
| CO3 | 2    | 3    | 1    | 2    | 2   | 2   | 2   | 3   | 2   | 1    |
| CO4 | 2    | 2    | 3    | 2    | 2   | 1   | 3   | 2   | 3   | 2    |
| CO5 | 2    | 2    | 3    | 3    | 2   | 2   | 2   | 3   | 3   | 3    |

**INTERNATIONAL BUSINESS ENVIRONMENT**  
**Paper Code 204**

**Prerequisites:** *Students should have a basic understanding of business organization and fundamentals of international trade and finance.*

**Learning Objective:** To familiarize the students with concept and development of international business environment with regard to foreign business culture, policy and investment.

| <b>Units</b> | <b>Contents</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | <b>No. of Classes</b> |
|--------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------|
| <b>I</b>     | <b>Foundations of International Business Environment: -</b><br><b>Concept &amp; Scope:</b> Definition, nature, scope and importance of international business environment, Differences between domestic and international business environment, Frameworks for environmental analysis (PESTEL)<br><b>Globalization &amp; Business:</b> Meaning, Advantages, challenges and critiques of globalization<br><b>Structure of the Global Economy:</b> World economic systems, Emerging vs developed markets, Impact of global economic shifts on International Business                                         | <b>10</b>             |
| <b>II</b>    | <b>Economic, Financial &amp; Trade Environment</b><br><b>Global Economic Environment:</b> Economic integration and regional trade agreements (EU, ASEAN, SAARC, NAFTA/USMCA, MERCOSUR),<br><b>Balance of Payments:</b> structure, components, equilibrium and disequilibrium<br><b>International Trade Theories:</b> Classical: Absolute & Comparative Advantage, Heckscher-Ohlin, Product Life Cycle, New Trade Theories (National Competitive Advantage)<br><b>Trade Policy Instruments:</b> Tariff and non-tariff barriers, Trade liberalization vs protectionism                                       | <b>10</b>             |
| <b>III</b>   | <b>International Institutions, Policies &amp; Legal Framework</b><br><b>Major Global Institutions:</b> WTO, IMF, World Bank, UNCTAD & ADB<br><b>Trade &amp; Investment Policy:</b> EXIM Policy, FTA, Customs Unions, Bilateral and multilateral trade agreements<br><b>Legal Environment of International Business:</b> International commercial law basics, Dispute resolution mechanisms, Intellectual property rights and regulatory compliance                                                                                                                                                         | <b>10</b>             |
| <b>IV</b>    | <b>Socio-Cultural, Political &amp; Contemporary Issues</b><br><b>Political and Socio-Cultural Environment:</b> Political systems, Institutions and impact on International business, Culture: Values, Cross-cultural communication, Business ethics and CSR in international context<br><b>Technological &amp; Environmental Forces:</b> Technology's impact on global trade and value chains, Digital commerce<br><b>Contemporary Themes and Challenges:</b> Risk management in Global Business, Emerging markets and global competition, Global crises (pandemics, conflicts) and implications for Trade | <b>10</b>             |
|              | <b>Total</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | <b>40</b>             |

### Suggested Readings:

1. Rao, P. S. (n.d.). *International business: Text and cases*. Himalaya Publishing House.
2. Cherunilam, F. (n.d.). *International business environment*. Himalaya Publishing House.
3. Adhikary, M. (n.d.). *Economic environment of business*. Sultan Chand & Sons.
4. Ahluwalia, J. J. (n.d.). *Industrial growth in India*. Oxford University Press.
5. Alagh, Y. K. (n.d.). *Indian development planning and policy*. Vikas Publishing House.
6. Ghosh, B. (n.d.). *Economic environment of business*. Vikas Publishing House.
7. Government of India. (n.d.). *Economic survey*.
8. Agarwal, R., & Diwan, P. (n.d.). *Business environment*. Excel Books.
9. Sengupta, N. K. (n.d.). *Government and business in India*. Vikas Publishing House.

### Course Outcomes:

|     |                                                                                                                                                        |
|-----|--------------------------------------------------------------------------------------------------------------------------------------------------------|
| CO1 | Describe the basic concepts and significance of the international business environment and its components.                                             |
| CO2 | Interpret the international trade theory. Also, understand the international financial institutions and Contemporary Issues in International Business. |
| CO3 | Apply the ideas of International trade and financing and Balance of Payments.                                                                          |
| CO4 | To develop an understanding of socio-cultural, political, and ethical issues affecting international business practices.                               |
| CO5 | Evaluate the government policy related to international trade and FDI.                                                                                 |

### Program Outcomes Relevant to the Course:

|      |                                                                                                                                                                                                                                                      |
|------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| PO1  | <b>Knowledge Impartation on Business and Commerce:</b> Acquire, define and recognize the knowledge on commerce, management, taxation, entrepreneurship, advance statistics and research methodology in addressing business and socioeconomic issues. |
| PO2  | <b>Ability to Pursue Higher Education:</b> Assemble commerce and management knowledge to enhance ability to pursue professional courses in higher education.                                                                                         |
| PO3  | <b>Problem Identification:</b> Identify, interpret and summarize literatures to analyse several business problems and reaching robust inferences by using professional knowledge.                                                                    |
| PO4  | <b>Use of Modern Tools and Resources:</b> Generate, design and select appropriate modern tools and techniques in appraising scientific temper to comprehend different business models                                                                |
| PO10 | <b>Innovation and Creativity:</b> Innovate and invent and design new ideas, products, services and methodologies with application of fundamental knowledge.                                                                                          |

### Mapping Program Outcomes, Program Specific Objectives with Course Outcomes

|     | PSO1 | PSO2 | PSO3 | PSO4 | PO1 | PO2 | PO3 | PO4 | PO10 |
|-----|------|------|------|------|-----|-----|-----|-----|------|
| CO1 | 3    | 2    | 2    | 1    | 3   | 2   | 3   | 2   | 3    |
| CO2 | 2    | 2    | 1    | 3    | 2   | 1   | 3   | 2   | 2    |
| CO3 | 2    | 3    | 1    | 2    | 2   | 2   | 2   | 3   | 3    |
| CO4 | 2    | 2    | 3    | 2    | 3   | 3   | 3   | 2   | 2    |
| CO5 | 2    | 2    | 3    | 3    | 3   | 2   | 2   | 3   | 1    |

## ADVANCED FINANCIAL MANAGEMENT (WITH PRACTICAL)

### Paper Code: 205

**Prerequisites:** Basic concepts of finance, accounting and mathematics is required. **Learning Objectives:** Students can actualize the financial decision-making issues faced by present business.

| Units | Contents                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | No. of Classes |
|-------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|
| I     | <b>Introduction to Financial Management:</b> Concept of Finance and Financial Management, Role of finance Manager, Goals of Financial Management, Finance Decisions, Types of Risk, Time Value of Money.<br><b>Excel Hands-on:</b> TVM calculations using PV, FV, NPV, IRR, XIRR. Bond valuation and yield to maturity (YTM) in Excel. Sensitivity analysis of interest rates on security valuation.                                                                                                                                                                                                                                                                                                                              | 10             |
| II    | <b>Capital Structure:</b> Theories of Capital Structure- NI, NOI, MM Hypothesis without and with corporate taxes, Merton Miller argument with corporate and personal taxes, Trade off theory, Pecking order theory, Signaling theory and effect of information asymmetry on capital structure. Optimal capital structure. Determinants of Capital structure in practice.<br><b>Excel Hands-on:</b> Computation of <b>Cost of Capital (WACC)</b> . EBIT–EPS analysis using Excel. Capital structure optimization through scenario and goal-seek tools                                                                                                                                                                              | 10             |
| III   | <b>Dividend Policy:</b> Forms of Dividends. Theories of relevance and irrelevance of dividend in firm valuation (Walter’s model, Gordon’s Model, MM Hypothesis, Birdin-hand theory and Dividend signaling theory). Types of dividend policy in practice (constant rupee dividend policy, constant dividend payout policy, smooth stream dividend policy) Determinants of dividend policy. Meaning of Random Walk hypothesis and Efficient Market Hypothesis. Meaning and need of behavioural finance. Different bias under behavioural finance.<br><b>Excel Hands-on:</b> Dividend valuation models in Excel. Share price forecasting under different dividend policies. Simple tests of market efficiency using stock price data | 10             |
| IV    | <b>Working Capital Planning and Management:</b> Concept and types of working capital. Operating and cash cycle. Estimation of working capital requirement. Working capital financing. Determinants of working capital. Components of working capital management. Cash management- Baumol’s Model and Miller-Orr Model of managing cash. Receivables management- dimensions of credit policy of a firm, Inventory management (EOQ, ABC, VED, JIT).                                                                                                                                                                                                                                                                                 | 10             |
|       | <b>Total</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | <b>40</b>      |

### Suggested Readings:

1. Pandey, I. M. (n.d.). *Financial management*. Vikas Publishing House.
2. Chandra, P. (n.d.). *Financial management*. Tata McGraw-Hill.
3. Khan, M. Y., & Jain, P. K. (n.d.). *Financial management: Text, problems, and cases*. Tata McGraw-Hill.
4. Kishore, R. M. (n.d.). *Financial management*. Taxmann Publications.
5. Brealey, R. A., & Myers, S. C. (n.d.). *Corporate finance*. McGraw-Hill.
6. Hampton, J. (n.d.). *Financial decision making*. Prentice Hall.
7. Van Horne, J. C., & Wachowicz, J. M., Jr. (n.d.). *Fundamentals of financial management*. Prentice Hall.
8. Van Horne, J. C. (n.d.). *Financial management and policy*. Prentice Hall.

**Course Outcomes:**

|     |                                                                                                                                       |
|-----|---------------------------------------------------------------------------------------------------------------------------------------|
| CO1 | Define the concepts of financial management and identify the role and goals of financial management in modern day business.           |
| CO2 | Explain the theories of capital structure and discuss the determinants of capital structure in practice.                              |
| CO3 | Interpret forms of dividend policies and examine the determinants of dividend policy and different bias of behavioral finance.        |
| CO4 | Examine the determinants and components of working capital management and calculate working capital requirement of business entities. |
| CO5 | Develop a model for assessing the effectiveness of cash and inventory management of entities and evaluate them. credit policies       |

**Program Outcomes Relevant to the Course:**

|     |                                                                                                                                                                                                                                                       |
|-----|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| PO1 | <b>Knowledge Impartation on Business and Commerce:</b> Acquire, define and recognize the knowledge on commerce, management, taxation, entrepreneurship, advance statistics and research methodology in addressing business and socio-economic issues. |
| PO2 | <b>Ability to Pursue Higher Education:</b> Assemble commerce and management knowledge to enhance ability to pursue professional courses in higher education.                                                                                          |
| PO3 | <b>Problem Identification:</b> Identify, interpret and summarise literatures to analyse several business problems and reaching robust inferences by using professional knowledge.                                                                     |
| PO5 | <b>Application of Business Knowledge on Environment and Sustainability:</b> Apply and execute business knowledge to develop products, services and methods to foster sustainable environmental practices.                                             |
| PO8 | <b>Building Leadership Competence:</b> Preparing students for positions of leadership in business organizations at local, national and international levels.                                                                                          |

**Mapping Program Outcomes, Program Specific Objectives with Course Outcomes**

|     | PSO1 | PSO2 | PSO3 | PSO4 | PO1 | PO2 | PO3 | PO5 | PO8 |
|-----|------|------|------|------|-----|-----|-----|-----|-----|
| CO1 | 3    | 2    | 2    | 1    | 3   | 2   | 2   | 1   | 2   |
| CO2 | 3    | 2    | 2    | 3    | 3   | 3   | 3   | 3   | 2   |
| CO3 | 2    | 1    | 2    | 2    | 2   | 3   | 2   | 3   | 2   |
| CO4 | 3    | 2    | 3    | 2    | 1   | 1   | 3   | 3   | 1   |
| CO5 | 3    | 2    | 3    | 3    | 1   | 2   | 2   | 3   | 1   |

**COMPUTER APPLICATIONS IN BUSINESS**  
**(WITH PRACTICAL)**  
**Paper Code 206 A**

**Prerequisites:** Basic knowledge of Costing and Financial Accounting, e-commerce fundamentals, and computer basics are recommended.

**Learning Objective:** Students will be able to understand current software tools, digital accounting systems, cloud applications, data management systems, e-commerce frameworks, and practical applications of computer technologies in modern businesses.

| Units      | Contents                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | No. of Classes |
|------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|
| <b>I</b>   | <b>Digital Business &amp; Computer Environment</b> • Computer Networks: Meaning, Components, LAN/WAN/MAN, Wireless Networks• Internet & Cloud Computing: Cloud Models (SaaS, PaaS, IaaS), Cloud Security• Internet Services: Email, Web Browsing, Search Engines, Protocols (HTTP/HTTPS, FTP)• Cybersecurity Basics: Threats, Malware, Phishing, Encryption, VPN• Introduction & Working with MS- Office 365 (Cloud Features): Word, Excel, PowerPoint, OneDrive• Advanced Excel Tools: PivotTables, Data Validation, Charts, What- If Analysis | <b>10</b>      |
| <b>II</b>  | <b>E-Commerce &amp; Digital Business Models</b> • E- Commerce: Meaning, Scope, Benefits, Challenges, Trends (Mobile, Social, Voice Commerce)• E- Business vs Traditional Commerce• E- Commerce Business Models: B2C, B2B, C2C, C2B, B2G, Marketplace, Subscription, On- Demand• Digital Payments, Wallets, UPI, Payment Gateways, Security Standards• SEO Basics, Digital Marketing (Social Media, Content Marketing, Email Marketing)                                                                                                          | <b>10</b>      |
| <b>III</b> | <b>Accounting Software &amp; Business Applications</b> • Introduction to Accounting Packages (TallyPrime, QuickBooks, Zoho Books)• Ledger & Voucher Management, GST, Invoicing, Payroll Processing• Inventory Management, Cost Centers, Financial Reports: Trial Balance, P&L, Balance Sheet• Integration with Cloud & GST Portals• Business Intelligence (BI) Reports & Dashboards                                                                                                                                                             | <b>10</b>      |
| <b>IV</b>  | <b>Database Management, ERP &amp; Web Presence</b> • DBMS: Meaning, Features, Architecture, SQL Basics (Queries, Tables)• ERP Concepts & Modules (Finance, HR, SCM) with real ERP system overview (e.g., SAP/Oracle/Zoho ERP)• Website Design Concept: HTML Basics, CMS (WordPress), UI/UX Principles• E- Commerce Website Tools, Domain/Hosting, Site Promotion Techniques• Website Analytics (Google Analytics), SEO, Performance Metrics                                                                                                     | <b>10</b>      |
|            | <b>Total</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | <b>40</b>      |

**Suggested Readings**

1. Shelly, G. B., & Vermaat, M. E. (n.d.). *Microsoft Office 365 and Excel: Comprehensive*. Cengage.
2. Tally Solutions. (n.d.). *TallyPrime user guide and GST management*. Tally Solutions.
3. Turban, E., King, D., Lee, J. K., & Liang, T.-P. (n.d.). *Electronic commerce: A managerial perspective*. Pearson.
4. Connolly, T., & Begg, C. (n.d.). *Database systems: A practical approach to design, implementation, and management*. Pearson.

5. Laudon, K. C., & Traver, C. G. (2025). *E-commerce 2025: Business, technology, society*. Pearson.
6. O’Leary, D. E. (n.d.). *ERP: Tools, techniques, and applications for integrating the supply chain*. Wiley.
7. Marakas, G. M. (n.d.). *Modern database management*. Pearson.

### Course Outcomes (CO)

|     |                                                                                                                       |
|-----|-----------------------------------------------------------------------------------------------------------------------|
| CO1 | Define and explain modern computer applications, cloud services, cybersecurity, and e- commerce concepts in business. |
| CO2 | Demonstrate effective use of MS- Office 365 tools including advanced Excel and cloud integration.                     |
| CO3 | Apply digital accounting packages and database tools to prepare accounting records, reports, and analyses.            |
| CO4 | Analyze business data and digital business environments to solve real- world business problems.                       |
| CO5 | Evaluate e- commerce models, digital marketing strategies, cybersecurity considerations, and system implementations.  |

### Program Outcomes (POs) Relevant to the Course

|     |                                              |
|-----|----------------------------------------------|
| PO1 | Knowledge Impartation on Business & Commerce |
| PO2 | Ability to Pursue Higher Education           |
| PO3 | Problem Identification & Analysis            |
| PO5 | Use of Modern Tools & Techniques             |
| PO8 | Innovation and Creativity                    |

### CO – PSO & PO Mapping

|     | PSO1 | PSO2 | PSO3 | PSO4 | PO1 | PO2 | PO3 | PO5 | PO8 |
|-----|------|------|------|------|-----|-----|-----|-----|-----|
| CO1 | 3    | 2    | 2    | 1    | 3   | 3   | 2   | 2   | 2   |
| CO2 | 3    | 1    | 3    | 2    | 3   | 3   | 2   | 3   | 2   |
| CO3 | 3    | 2    | 3    | 2    | 3   | 3   | 3   | 3   | 3   |
| CO4 | 2    | 3    | 3    | 3    | 3   | 3   | 3   | 3   | 3   |
| CO5 | 2    | 3    | 3    | 3    | 3   | 2   | 3   | 3   | 3   |

## STRATEGIC COST MANAGEMENT

### Paper Code DSE – 206B

**Pres-requisites:** Basic knowledge on costing methods, costing Process and budgeting is required.

**Learning Objectives:** Students can know diversified sphere on emerging concepts of cost accounting knowledge about accounting in international context.

| Units | Contents                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | No. of Classes |
|-------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|
| I     | <b>Cost Management</b> -Nature; Cost Management System; Strategic Cost Management (SCM); SCM and Strategy; Components of SCM.<br><b>Activity-Based Management [ABM]:</b> Concept and Uses; Relationship between Activity – Based Costing and ABM; Operational ABM and Strategic ABM; Techniques of ABM; Implementation Steps in ABM                                                                                                                                              | 10             |
| II    | <b>Life Cycle Costing</b> -Meaning and Benefits; Product Life Cycle and Pricing Decisions; Life Cycle Budgeting.<br><b>Target Costing:</b> Concept; Target Costing and Target Pricing; Key Principles of Target Costing; ABC and Target Costing; Target Costing Process; Market Driven Costing, Product Level Costing, Component Level Costing, Chained Target Costing; Target Costing and Cost Management; Role of Value Engineering in Target Costing.                         | 10             |
| III   | <b>Kaizen Costing</b> - Meaning; Implementation Steps in Kaizen Costing; Target Costing and Kaizen Costing; General Kaizen Costing and Item Specific Kaizen Costing; Bench Marking.<br><b>Total Quality Management (TQM):</b> Meaning and Characteristics; Types of Quality Costs; Traditional and Modern View of Quality, Measuring Quality Costs; Reporting Quality Costs; Success Factors for TQM; Implementing TQM; Quality Cost Information and Managerial Decision Making. | 10             |
| IV    | <b>Pricing Strategies</b> - Factors Influencing Pricing Decisions; Short run Vs. Long Run Pricing Strategy; Cost-Based Pricing; Economic Approach to Pricing; Pareto Analysis in Pricing Decisions.<br><b>Activity-Based- Budgeting (ABB):</b> ABB and Traditional Budgeting; ABB Process; Capacity Utilization; Role of ABB in Cost Management.                                                                                                                                 | 10             |
|       | <b>Total</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | <b>40</b>      |

### Suggested Readings:

1. Blocher, E. J., Chen, K. H., Cokins, G., & Lin, T. W. (n.d.). *Cost management: A strategic emphasis*. McGraw Hill Education (India).
2. Hansen, D. R., & Mowen, M. M. (n.d.). *Cost management: Accounting and control*. Cengage Learning India.
3. Hilton, R. W., Maher, M. W., & Selto, F. A. (n.d.). *Cost management: Strategies for business decisions*. McGraw-Hill/Irwin.
4. Kaplan, R. S., & Cooper, R. (n.d.). *Cost and effect: Using integrated cost systems to drive profitability and performance*. Harvard Business School Press.
5. Shank, J. K., & Govindarajan, V. (n.d.). *Strategic cost management: The new tool for competitive advantage*. Free Press.
6. Eldenburg, L. G., & Wolcott, S. K. (n.d.). *Cost management*. John Wiley & Sons.

### Program Outcomes Relevant to the Course:

|      |                                                                                                                                                                                                                                                       |
|------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| PO1  | <b>Knowledge Impartation on Business and Commerce:</b> Acquire, define and recognize the knowledge on commerce, management, taxation, entrepreneurship, advance statistics and research methodology in addressing business and socio-economic issues. |
| PO2  | <b>Ability to Pursue Higher Education:</b> Assemble commerce and management knowledge to enhance ability to pursue professional courses in higher education.                                                                                          |
| PO3  | <b>Problem Identification:</b> Identify, interpret and summarize literatures to analyse several business problems and reaching robust inferences by using professional knowledge.                                                                     |
| PO5. | <b>Application of Business Knowledge on Environment and Sustainability:</b> Apply and execute business knowledge to develop products, services and methods to foster sustainable environmental practices                                              |
| PO6  | <b>Associating Business and Society:</b> Synthesize a sense of civic responsibility, social concern and commitment, and moral accountability by providing a platform for socialization.                                                               |
| PO10 | <b>Innovation and Creativity:</b> Innovate and invent and design new ideas, products, services and methodologies with application of fundamental knowledge.                                                                                           |

### Mapping Program Objectives, Program Education Objectives with Course Outcomes

|     | PSO1 | PSO2 | PSO3 | PSO4 | PO1 | PO2 | PO3 | PO5 | PO6 | P10 |
|-----|------|------|------|------|-----|-----|-----|-----|-----|-----|
| CO1 | 3    | 2    | 2    | 3    | 3   | 3   | 3   | 3   | 3   | 2   |
| CO2 | 3    | 2    | 1    | 3    | 3   | 3   | 3   | 3   | 3   | 3   |
| CO3 | 2    | 2    | 3    | 3    | 3   | 2   | 3   | 3   | 2   | 3   |
| CO4 | 2    | 2    | 2    | 3    | 3   | 2   | 3   | 3   | 2   | 3   |
| CO5 | 1    | 2    | 1    | 3    | 3   | 1   | 3   | 3   | 3   | 3   |

## CORPORATE REPORTING AND ANALYSIS

### Paper Code DSE – 206C

**Pre-requisites:** Basic knowledge on reporting, disclosure and accounting standards is required. **Learning Objectives:** Students can gather information on accounting in regard to reporting and disclosures.

| Units | Contents                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | No. of Classes |
|-------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|
| I     | <b>Financial Reporting:</b> An Overview: Concept, objectives, development, users, purpose, qualitative characteristics and significance of financial reporting; Benefits and limitations of financial reporting; Issues in corporate reporting and disclosure requirements; Conceptual Framework of IASB; Issues in accounting standard setting; International Financial Reporting Standards (IFRS) and Indian Accounting Standards (Ind AS): Concept, objectives and major differences.                                                                   | 10             |
| II    | <b>Contemporary Financial Reporting:</b> Meaning, importance and benefits of Interim Reporting; Segment Reporting; Sustainability Reporting; Corporate Social Responsibility (CSR) Reporting; Environmental, Social and Governance (ESG) Reporting: Concept, objectives, components, significance and disclosure practices; ESG metrics and reporting framework; Climate-related financial disclosures; Integrated Reporting: Concept, principles, framework and benefits; Emerging trends in sustainability and non-financial reporting.                  | 10             |
| III   | <b>Voluntary Disclosures and Specialized Reporting:</b> Disclosure issues and voluntary disclosure practices; Value Added Statements; Economic Value Added (EVA); Market Value Added (MVA); Shareholders' Value Added (SVA); Human Resource Accounting; Environmental Accounting; Climate and Carbon Reporting; Financial reporting by Mutual Funds, Non-Banking Financial Companies (NBFCs), Merchant Bankers, Stock Market and Commodity Market Intermediaries; Corporate governance disclosures and risk reporting.                                     | 10             |
| IV    | <b>Digital and Emerging Forms of Reporting:</b> Extensible Business Reporting Language (XBRL): Theoretical aspects, main features, evolution, advantages and applications; Taxonomy; What XBRL is not; International scenario of XBRL; XBRL India; Difference between XML and XBRL; Digital financial reporting and real-time reporting; Integrated Digital Reporting and ESG data reporting; Use of Artificial Intelligence, Big Data and Data Analytics in financial reporting; Emerging trends and challenges in technology-enabled financial reporting | 10             |
|       | <b>Total</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | <b>40</b>      |

#### Suggested Readings:

1. Institute of Cost Accountants of India. (n.d.). *Corporate financial reporting*. <https://icmai.in/upload/Students/Syllabus-2012/Study...New/Final-Paper18-Revised-2.pdf>
2. Jawaharlal. (2010). *Accounting: Theory and practice*. Himalaya Publishing House.
3. Das Gupta, N. (n.d.). *Accounting standards: Indian and international*. Sultan Chand & Sons.
4. Institute of Chartered Accountants of India. (n.d.). *Compendium of statements and standards on accounting*. ICAI.
5. Narayanaswamy, R. (n.d.). *Financial accounting: A managerial perspective*. Prentice Hall India.
6. Lal, J. (n.d.). *Corporate financial reporting: Theory and practice*. Taxmann Publications.
7. Vijayakumar, M. P. (n.d.). *First lessons in accounting standards*. Snow White.
8. Porwal, L. S. (n.d.). *Accounting theory: An introduction*. Tata McGraw-Hill.
9. Institute of Chartered Accountants of India. (n.d.). *Relevant publications*. <https://www.icai.org/>

### Course Outcomes:

|     |                                                                         |
|-----|-------------------------------------------------------------------------|
| CO1 | Define various concepts of financial reporting, IFRS, Ind AS, and IASB. |
| CO2 | Analyse contemporary issues of reporting.                               |
| CO3 | Interpret voluntary disclosure and related terms.                       |
| CO4 | Apply extensible language to reporting practice.                        |
| CO5 | Design and develop a reporting model.                                   |

### Program Outcomes Relevant to the Course:

|      |                                                                                                                                                                                                                                                       |
|------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| PO1  | <b>Knowledge Impartation on Business and Commerce:</b> Acquire, define and recognize the knowledge on commerce, management, taxation, entrepreneurship, advance statistics and research methodology in addressing business and socio-economic issues. |
| PO2  | <b>Ability to Pursue Higher Education:</b> Assemble commerce and management knowledge to enhance ability to pursue professional courses in higher education.                                                                                          |
| PO3  | <b>Problem Identification:</b> Identify, interpret and summarize literature to analyse several business problems and reaching robust inferences by using professional knowledge.                                                                      |
| PO5  | <b>Application of Business Knowledge on Environment and Sustainability:</b> Apply and execute business knowledge to develop products, services and methods to foster sustainable environmental practices                                              |
| PO6  | <b>Associating Business and Society:</b> Synthesize a sense of civic responsibility, social concern and commitment, and moral accountability by providing a platform for socialization.                                                               |
| PO10 | <b>Innovation and Creativity:</b> Innovate and invent and design new ideas, products, services and methodologies with application of fundamental knowledge.                                                                                           |

### Mapping Program Outcomes, Program Specific Objectives with Course Outcomes

|     | PSO1 | PSO2 | PSO3 | PSO4 | PO1 | PO2 | PO3 | PO5 | PO6 | PO10 |
|-----|------|------|------|------|-----|-----|-----|-----|-----|------|
| CO1 | 3    | 2    | 2    | 1    | 3   | 3   | 3   | 3   | 3   | 2    |
| CO2 | 3    | 1    | 3    | 2    | 3   | 3   | 3   | 3   | 3   | 3    |
| CO3 | 2    | 2    | 1    | 3    | 3   | 2   | 3   | 3   | 2   | 3    |
| CO4 | 2    | 3    | 2    | 2    | 3   | 2   | 3   | 3   | 2   | 3    |
| CO5 | 1    | 2    | 1    | 1    | 3   | 1   | 3   | 3   | 3   | 3    |

## **SEMESTER: III**

## RESEARCH METHODOLOGY AND ETHICS (WITH PRACTICAL)

**Paper Code: 301**

**Pre-requisites:** Basics of statistics like average, standard deviations, correlation etc. are required.

**Learning objective:** To enable the students understanding concepts and process of conducting research. Also, the course aims to prepare the students for solving Business and Social issues through research.

| Units | Contents                                                                                                                                                                                                                                                                                                                                                                                                                                                            | No. of Classes |
|-------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|
| I     | <b>Introduction:</b> Formulation of Research Problems, Review of Literature and Bibliometric Analysis, Development of Hypothesis, Methods vs Methodology, Ethics in Business Research<br><b>Type of Data:</b> Meaning and Examples of Cross Sectional, Pooled, Panel and Time Series Data.<br><b>Research Design:</b> Concept and Classification.                                                                                                                   | 07             |
| II    | <b>Marketing and HR Research (Behavioral):</b> Concept, Sample Size Determination--Power Method and Krejcie & Morgan table, Questionnaire and Scale Development. Data Cleaning-Missing Values, Unengaged Responses and Outliers. Reliability vs Validity, Exploratory Factor Analysis- Factor Extraction, Communalities, KMO and Bartlett's test, Eigen Values, Total Variance Extracted, Rotated Component Matrix, Factor Naming.                                  | 12             |
| III   | <b>Statistical Analysis:</b> Parametric vs Non-Parametric Test, One Tailed vs Two Tailed test, Types of Errors. <b>Anova:</b> One Way Anova, Manova and Repeated Measures Anova. Post Hoc Test. <b>Multiple Linear Regression.</b> -Equation, Assumptions and Interpretation. Assumptions: R Squared and Adjusted R Square, Durbin-Watson Statistics, F Statistics, Constant Variance of Residuals with Scatter Plot and Normality of Residuals and Interpretation. | 14             |
| IV    | <b>Report Writing:</b> Structure of Thesis and Article, Developing a Research Proposal/Synopsis. Features of an Ideal Report.<br><b>Citation and Referencing:</b> Citation vs Referencing, Parenthetical Citation vs Narrative Citation,<br><b>Styles of Referencing:</b> Referencing of Research Articles with DOI and Without DOI, Books, Chapters, News Paper Articles, Working Papers, Thesis, Websites, Blog Post (APA, MLA, Harvard and Chicago)              | 07             |
|       | <b>Total</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                        | <b>40</b>      |

### Suggested Readings:

1. Bennett, R. (n.d.). *Management research*. Routledge.
2. Fowler, F. J., Jr. (n.d.). *Survey methods*. SAGE Publications.
3. Gupta, S. P. (n.d.). *Statistical methods*. Vikas Publishing House.
4. Kothari, C. R. (n.d.). *Research methodology: Methods and techniques*. New Age International.
5. Aggarwal, S. C. (n.d.). *Business research methods*. V.K. Publications.
6. Bajpai, N. (n.d.). *Business research methods*. Pearson.
7. Cooper, D. R., & Schindler, P. S. (n.d.). *Business research methods*. Tata McGraw-Hill.
8. Srivastava, T. N., & Rego, S. (n.d.). *Business research methodology*. Tata McGraw-Hill.

**Course Outcomes:**

|     |                                                                                                                                                                                                    |
|-----|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| CO1 | Describe basic concepts and significance of research and identify research problem to formulate hypothesis. Outline ethics in research.                                                            |
| CO2 | Describe marketing and behavioral research and discuss the methodologies of marketing research with exploratory factor analysis to solve social and business issues with latest tool and software. |
| CO3 | Apply finance research in relation to different tests and discuss the methodologies of finance research with regression to solve social and business issues with latest tool and software.         |
| CO4 | Analyse the structure of a research report and breakdown the style of referencing with different referencing styles.                                                                               |
| CO5 | Argue and assess a methodology for a research work.                                                                                                                                                |
| CO6 | Design and develop a research report with relevance to academic relevance and socioeconomic and environmental sustainability.                                                                      |

**Program Outcomes Relevant to the Course:**

|      |                                                                                                                                                                                                                                                       |
|------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| PO1  | <b>Knowledge Impartation on Business and Commerce:</b> Acquire, define and recognize the knowledge on commerce, management, taxation, entrepreneurship, advance statistics and research methodology in addressing business and socio-economic issues. |
| PO2  | <b>Ability to Pursue Higher Education:</b> Assemble commerce and management knowledge to enhance ability to pursue professional courses in higher education.                                                                                          |
| PO3  | <b>Problem Identification:</b> Identify, interpret and summarize literatures to analyse several business problems and reaching robust inferences by using professional knowledge                                                                      |
| PO4  | <b>Use of Modern Tools and Resources:</b> Generate, design and select appropriate modern tools and techniques in appraising scientific temper to comprehend different business models                                                                 |
| PO5  | <b>Application of Business Knowledge on Environment and Sustainability:</b> Apply and execute business knowledge to develop products, services and methods to foster sustainable environmental practices                                              |
| PO6  | <b>Associating Business and Society:</b> Synthesize a sense of civic responsibility, social concern and commitment, and moral accountability by providing a platform for socialization.                                                               |
| PO7  | <b>Enhancement of Professional Ethics:</b> Interpret and employ ethics in professional life to develop a sense of responsibility and accountability.                                                                                                  |
| PO10 | <b>Innovation and Creativity:</b> Innovate and invent and design new ideas, products, services and methodologies with application of fundamental knowledge.                                                                                           |

### Mapping Program Outcomes, Program Specific Objectives with Course Outcomes

|     | PSO1 | PSO2 | PSO3 | PSO4 | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | P10 |
|-----|------|------|------|------|-----|-----|-----|-----|-----|-----|-----|-----|
| CO1 | 3    | 3    | 3    | 3    | 3   | 3   | 3   | 1   | 1   | 1   | 3   | 1   |
| CO2 | 3    | 3    | 2    | 2    | 3   | 3   | 2   | 3   | 2   | 2   | 2   | 3   |
| CO3 | 3    | 3    | 2    | 2    | 3   | 3   | 2   | 3   | 2   | 2   | 2   | 3   |
| CO4 | 3    | 1    | 1    | 1    | 3   | 3   | 3   | 3   | 1   | 2   | 2   | 3   |
| CO5 | 3    | 2    | 1    | 1    | 3   | 3   | 2   | 2   | 1   | 1   | 1   | 2   |
| CO6 | 3    | 1    | 2    | 3    | 3   | 3   | 1   | 2   | 3   | 1   | 2   | 2   |

**INTERNSHIP & VIVA VOCE**  
**Paper Code- 302**

**STANDARD OPERATING PROCEDURE (SOP)**

**1. Internship Requirement**

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- Internship under **Paper Code 302** is compulsory for all eligible M.Com students.
- Each student must complete **60 hours of internship** in an approved organisation/institution/ enterprise.
- The internship should provide practical exposure relevant to Commerce and Management.

**2. Internship Process**

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- Select an appropriate organisation with prior approval of the School of Commerce.
- Complete the prescribed **60 hours** of internship within the stipulated period.
- Maintain the **Internship Attendance Sheet** on a daily basis.
- Get the attendance sheet duly verified and signed by the authorised supervisor of the organisation.
- Obtain an **Internship Completion Certificate** from the organisation.
- Prepare and submit the **Internship Report** within the prescribed deadline.
- Appear for the **Viva Voce** conducted by the school.

**3. Internship Report**

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The report should briefly include:

- Introduction and objectives
- Profile of the organisation
- Activities undertaken
- Knowledge and skills acquired
- Learning outcomes
- Observations and suggestions
- Conclusion
- Attendance Sheet, Completion Certificate and Geotagged Photos

**4. Evaluation**

| Component         | Marks      |
|-------------------|------------|
| Internship Report | <b>70</b>  |
| Viva Voce         | <b>30</b>  |
| <b>Total</b>      | <b>100</b> |

**5. Important Instructions**

- Completion of **60 hours** is mandatory.
- Attendance must be maintained and authenticated by the organisation.
- Students must maintain professional discipline and confidentiality.
- Submission of the report and appearance in the Viva Voce are compulsory for completion of the internship.

## FINANCE SPECIALIZATION

### INTERNATIONAL FINANCE

**Paper Code: 303**

**Prerequisites:** Knowledge regarding basics concepts of finance, international finance and international trade.

**Learning Objectives:** To familiarize the students with concept and development of international trade with regard to foreign exchange policy and investment.

| Units | Contents                                                                                                                                                                                                                                                                                                                                            | No. of Classes |
|-------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|
| I     | <b>Introduction:</b> International Trade, Its Importance, Theories of International Trade- Theory Comparative Costs, Classical Theory, Absolute Advantage, Hecksher-Ohlin Theory, Free Trade V/S Protection- Barriers to Foreign Trade, Tariff and Non-Tariff Barriers.<br>Instruments: ADR, GDR, Euro Currencies, International Commercial Papers. | 10             |
| II    | <b>Balance of Payment:</b> Meaning Of BOP, Components Of BOP, Importance Of BOP, Meaning of Deficit and Surplus, Equilibrium, Disequilibrium And Adjustments, Methods Of Correcting Disequilibrium, Accounting Principles In BOP                                                                                                                    | 10             |
| III   | <b>Foreign Exchange Markets:</b> Defining Foreign Exchange Market, Its Structure, Settlement System, Exchange Rate, Participants, Understanding SPOT And Forward Rates, Foreign Exchange Quotations, Premium and Discount in Forward Market, Cross Rates, Inverse Rates and Arbitrage.                                                              | 10             |
| IV    | <b>Exchange Rate Determination:</b> Determination Under Gold Standard and Paper Standard, Factors Affecting Exchange Rates, Purchasing Power Parity Theory, Demand and Supply Theory, Equilibrium Rate of Exchange, Fluctuating V/S Fixed Exchange Rates, Exchange Control Objectives Of Exchange Control                                           | 10             |
|       | Total                                                                                                                                                                                                                                                                                                                                               | 40             |

### Suggested Readings

1. Eiteman, D. K., Stonehill, A. I., & Moffett, M. H. (2019). *Multinational business finance* (15th ed.). Pearson.
2. Levi, M. (2020). *International finance: Theory into practice*. John Wiley & Sons.
3. Pilbeam, K. (2019). *International finance* (5th ed.). Palgrave Macmillan.
4. Baker, H. K., & Powell, G. E. (2020). *Multinational finance: Evaluating opportunities, costs, and risks of operations* (7th ed.). Wiley.
5. Buckley, A., & Casson, M. (2019). *The multinational enterprise revisited: The essential Buckley and Casson*. Palgrave Macmillan.

**Course Outcomes:**

|     |                                                                                         |
|-----|-----------------------------------------------------------------------------------------|
| CO1 | Describe the basic concepts and significance of international finance.                  |
| CO2 | Interpret the international trade theory. Also, understand the foreign exchange market. |
| CO3 | Apply the ideas of foreign exchange markets and instruments.                            |
| CO4 | Analyse the components of exchange rate.                                                |
| CO5 | Framing policy related decisions in controlling foreign exchange and correcting BOP.    |

**Program Outcomes Relevant to the Course:**

|      |                                                                                                                                                                                                                                                       |
|------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| PO1  | <b>Knowledge Impartation on Business and Commerce:</b> Acquire, define and recognize the knowledge on commerce, management, taxation, entrepreneurship, advance statistics and research methodology in addressing business and socio-economic issues. |
| PO2  | <b>Ability to Pursue Higher Education:</b> Assemble commerce and management knowledge to enhance ability to pursue professional courses in higher education.                                                                                          |
| PO3  | <b>Problem Identification:</b> Identify, interpret and summarize literatures to analyse several business problems and reaching robust inferences by using professional knowledge.                                                                     |
| PO4  | <b>Use of Modern Tools and Resources:</b> Generate, design and select appropriate modern tools and techniques in appraising scientific temper to comprehend different business models                                                                 |
| PO10 | <b>Innovation and Creativity:</b> Innovate and invent and design new ideas, products, services and methodologies with application of fundamental knowledge.                                                                                           |

**Mapping Program Outcomes, Program Specific Objectives with Course Outcomes**

|     | PSO1 | PSO2 | PSO3 | PSO4 | PO1 | PO2 | PO3 | PO4 | PO10 |
|-----|------|------|------|------|-----|-----|-----|-----|------|
| CO1 | 3    | 2    | 2    | 1    | 2   | 2   | 3   | 2   | 3    |
| CO2 | 2    | 2    | 1    | 3    | 3   | 1   | 1   | 2   | 2    |
| CO3 | 2    | 3    | 1    | 2    | 2   | 2   | 2   | 3   | 1    |
| CO4 | 2    | 2    | 3    | 2    | 2   | 1   | 3   | 2   | 2    |
| CO5 | 2    | 2    | 3    | 3    | 2   | 2   | 2   | 3   | 3    |

## INTERNATIONAL ACCOUNTING

### Paper Code – 304

**Pre-requisites:** Basic knowledge on accounting, accounting standards and reporting is required.

**Learning Objectives:** Students can assemble knowledge about accounting in international context.

| Units | Contents                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | No. of Classes |
|-------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|
| I     | <b>International Dimensions of Accounting-</b> Historical and contemporary perspective, global competition, cross-border mergers and acquisitions, financial innovation. Reporting and disclosure practices, cash flow and funds flow statements, social responsibility disclosures, corporate governance, disclosures, internet business reporting and disclosure                                                                                                                                   | 10             |
| II    | <b>Foreign Currency Translation:</b> Reasons for translations, financial statement effects of alternative translation rates, foreign currency transactions, translation accounting development, foreign currency translation and inflation, current trends.                                                                                                                                                                                                                                          | 10             |
| III   | <b>Consolidation of Foreign Financial Statement:</b> Analysis of Foreign Financial Statement, Introduction, Techniques & difficulties. Accounting for Price level Changes; Types of Changes: General, Specific & Relative price level changes, Techniques (GPP, CPP & CAA) & difficulties.                                                                                                                                                                                                           | 10             |
| IV    | <b>International Accounting Harmonization:</b> Meaning, advantages criticisms of international standards, major international organizations promoting accounting harmonization, IASB, New IASB structure, European union harmonization efforts, international organization of securities commissions (IOSCO), international federation of accountants (IFAC) International financial statement analysis, Accounting analysis, International financial analysis – ratio analysis, cash flow analysis. | 10             |
|       | <b>Total</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | <b>40</b>      |

### Suggested Readings:

1. Mohapatra, A. K., & Das, A. (n.d.). *International accounting*. PHI Learning.
2. Choi, F. D. S., & Meek, G. K. (n.d.). *International accounting*. Pearson.
3. Rathore, S. (n.d.). *International accounting*. PHI Learning.

### Course Outcome:

|     |                                                                                                                   |
|-----|-------------------------------------------------------------------------------------------------------------------|
| CO1 | Define different dimensions of international accounting and identify reporting and disclosure practices.          |
| CO2 | Describe and demonstrate a strategical approach towards global accounting practices and translation theories.     |
| CO3 | Demonstrate progressive learning in the elements of international reporting of consolidated financial statements. |
| CO4 | Calculate the relevant price level changes in context to global markets.                                          |
| CO5 | Analyse the harmonization process and price level changes.                                                        |
| CO6 | Prepare and consolidate financial statements in national and international context.                               |

**Program Outcomes Relevant to the Course:**

|     |                                                                                                                                                                                                                                                      |
|-----|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| PO1 | <b>Knowledge Impartation on Business and Commerce:</b> Acquire, define and recognize the knowledge on commerce, management, taxation, entrepreneurship, advance statistics and research methodology in addressing business and socioeconomic issues. |
| PO2 | <b>Ability to Pursue Higher Education:</b> Assemble commerce and management knowledge to enhance ability to pursue professional courses in higher education.                                                                                         |
| PO3 | <b>Problem Identification:</b> Identify, interpret and summarise literatures to analyse several business problems and reaching robust inferences by using professional knowledge.                                                                    |
| PO6 | <b>Associating Business and Society:</b> Synthesize a sense of civic responsibility, social concern and commitment, and moral accountability by providing a platform for socialisation.                                                              |
| PO7 | <b>Enhancement of Professional Ethics:</b> Interpret and employ ethics in professional life to develop a sense of responsibility and accountability.                                                                                                 |
| PO8 | <b>Building Leadership Competence:</b> Preparing students for positions of leadership in business organisations at local, national and international levels.                                                                                         |

**Mapping Program Outcomes, Program Specific Objectives with Course Outcomes**

|     | PSO1 | PSO2 | PSO3 | PSO4 | PO1 | PO2 | PO3 | PO6 | PO7 | PO8 |
|-----|------|------|------|------|-----|-----|-----|-----|-----|-----|
| CO1 | 1    | 2    | 2    | 2    | 3   | 2   | 3   | 3   | 2   | 3   |
| CO2 | 2    | 2    | 2    | 3    | 3   | 3   | 3   | 3   | 2   | 3   |
| CO3 | 1    | 3    | 2    | 2    | 2   | 2   | 2   | 2   | 3   | 2   |
| CO4 | 2    | 2    | 3    | 2    | 2   | 1   | 3   | 3   | 3   | 3   |
| CO5 | 2    | 2    | 3    | 3    | 1   | 2   | 2   | 3   | 3   | 2   |
| CO6 | 2    | 3    | 2    | 3    | 3   | 3   | 3   | 3   | 2   | 3   |

## SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT

Paper Code: 305

**Pre-requisites:** Basic knowledge of financial management, investment principles, and fundamentals of statistics and markets.

**Learning Objective:** To familiarize students with concepts of security analysis, investment evaluation, portfolio construction and management and to develop analytical skills for making investment decisions using financial theories and models.

| Units | Contents                                                                                                                                                                                                                                                                                                                                               | No. of Classes |
|-------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|
| I     | <b>Introduction to Investment and Security Analysis:</b> – Meaning and concepts of investment; Risk and return; Holding period return; Arithmetic and geometric returns; Measures of risk; Normal distribution and its importance; Introduction to securities markets; Overview of stock exchanges and market operations.                              | 10             |
| II    | <b>Fundamental and Technical Analysis:</b> – Fundamental analysis: Economic, industry and company analysis; Equity valuation basics; Technical analysis: assumptions, principles and tools; Market indicators; Support and resistance levels; Efficient Market Hypothesis and forms of market efficiency.                                              | 10             |
| III   | <b>Portfolio Management – Theory I:</b> – Introduction to portfolio management; Objectives and phases of portfolio management; Risk and return of portfolio; Diversification and portfolio risk; Modern Portfolio Theory (Markowitz); Efficient frontier; Capital allocation line; CAPM assumptions and implications; Beta and market risk premium.    | 10             |
| IV    | <b>Portfolio Management – Theory II and Applications:</b> – Security characteristic line; Capital Market Line and Security Market Line; Arbitrage Pricing Theory; Multifactor models (Fama-French); Using asset pricing models for investment decision making; Portfolio performance evaluation and revision; Emerging issues in portfolio management. | 10             |
|       | <b>Total</b>                                                                                                                                                                                                                                                                                                                                           | <b>40</b>      |

### Suggested Readings:

1. Gordon, E., & Natarajan, K. (n.d.). *Financial markets and services*. Himalaya Publishing House.
2. Gupta, S. K., & Agrawal, N. (n.d.). *Financial services*. Kalyani Publishers.
3. Kohn, M. (n.d.). *Financial institutions and markets*. Oxford University Press.
4. Bhole, L. M. (n.d.). *Financial markets and institutions*. Tata McGraw-Hill.
5. Reserve Bank of India. (n.d.). *Recent publications*. <https://www.rbi.org.in/>
6. Securities and Exchange Board of India. (n.d.). *Recent publications*. <https://www.sebi.gov.in/>

### Course Outcomes:

|     |                                                                                                                                                                                            |
|-----|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| CO1 | Define Financial Market, Financial Institutions and identify the various area of financial system by recognising its importance in economic development & describe financial institutions. |
| CO2 | Classify different aspects of financial market like money market and capital market and explain various aspects of financial services and institutions.                                    |
| CO3 | Apply the financial knowledge to know and get solution for contemporary issues and interpret their view on such matters in reference to mutual funds.                                      |

|     |                                                                                             |
|-----|---------------------------------------------------------------------------------------------|
| CO4 | Analyse the various problems in the financial system including area of financial inclusion. |
| CO5 | Assess the benefits of various financial services and use them with proper evaluation.      |

#### Program Outcomes Relevant to the Course:

|      |                                                                                                                                                                                                                                                      |
|------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| PO1  | <b>Knowledge Impartation on Business and Commerce:</b> Acquire, define and recognize the knowledge on commerce, management, taxation, entrepreneurship, advance statistics and research methodology in addressing business and socioeconomic issues. |
| PO2  | <b>Ability to Pursue Higher Education:</b> Assemble commerce and management knowledge to enhance ability to pursue professional courses in higher education.                                                                                         |
| PO3  | <b>Problem Identification:</b> Identify, interpret and summarise literatures to analyse several business problems and reaching robust inferences by using professional knowledge.                                                                    |
| PO6  | <b>Associating Business and Society:</b> Synthesize a sense of civic responsibility, social concern and commitment, and moral accountability by providing a platform for socialisation.                                                              |
| PO8  | <b>Building Leadership Competence:</b> Preparing students for positions of leadership in business organisations at local, national and international levels.                                                                                         |
| PO10 | <b>Innovation and Creativity:</b> Innovate and invent and design new ideas, products, services and methodologies with application of fundamental knowledge.                                                                                          |

#### Mapping Program Outcomes, Program Specific Objectives with Course Outcomes

|     | PSO1 | PSO2 | PSO3 | PSO4 | PO1 | PO2 | PO3 | PO6 | PO8 | PO10 |
|-----|------|------|------|------|-----|-----|-----|-----|-----|------|
| CO1 | 3    | 1    | 1    | 2    | 3   | 3   | 2   | 2   | 1   | 1    |
| CO2 | 3    | 1    | 2    | 3    | 3   | 3   | 2   | 3   | 2   | 2    |
| CO3 | 3    | 3    | 3    | 3    | 2   | 3   | 3   | 3   | 3   | 3    |
| CO4 | 2    | 3    | 3    | 3    | 2   | 2   | 3   | 3   | 3   | 2    |
| CO5 | 3    | 3    | 3    | 3    | 3   | 2   | 2   | 1   | 2   | 2    |

## MANAGEMENT SPECIALIZATION

### ADVANCED STRATEGIC MANAGEMENT

Paper Code: 303

**Pre-requisites:** Knowledge of the concept of Management, process and functional areas of Management and Managerial skills and various types of Management structures.

**Learning Objective:** To familiarize the students with concept and development of business strategy in Global level.

| Units | Contents                                                                                                                                                                                                                                                                                                                                      | No. of Classes |
|-------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|
| I     | <b>Introduction:</b> Concepts of Strategy, Levels of Strategy, Vision, Mission, Goal of Organization, Approaches of Strategic Decision making, Strategic Intent, Global Strategy and Global Strategic Management                                                                                                                              | 8              |
| II    | <b>Environmental Analysis:</b> Scanning of Global Business Environment, Techniques: ETOP, PEST, SWOT Analysis and SWOT matrix, Porters s' Five Forces Analysis, Value Chain Analysis, International Product Life Cycle                                                                                                                        | 12             |
| III   | <b>Formulation of Strategy:</b> Meaning, Analysis of alternative in Strategy Formulation. Diversification, Merger and Takeover, Turnover Strategy, Liquidation Strategy Why and how to Internationalize, Mode of entry into International Market-Joint Venture, Merger and Acquisition, Foreign Technology Agreements, Outsourcing Strategies | 12             |
| IV    | <b>Strategy Implementation and Evaluation:</b> Meaning, Issues in global Strategy Implementation, Resource Allocation, Strategic Evaluation and Control, Techniques of Strategy Evaluation                                                                                                                                                    | 8              |
|       | <b>Total</b>                                                                                                                                                                                                                                                                                                                                  | <b>40</b>      |

#### Suggested Readings:

1. Sharma, R. A. (n.d.). *Strategic management in Indian companies*. Deep & Deep Publications.
2. David, F. R. (n.d.). *Strategic management*. Prentice Hall.
3. Grant, R. M. (2005). *Contemporary strategy analysis* (5th ed.). Blackwell Publishers.
4. Hitt, M. A., Ireland, R. D., & Hoskisson, R. E. (2009). *Strategic management: Competitiveness and globalization*. South-Western.
5. Ansoff, H. I., Declerck, R. P., & Hayes, R. L. (n.d.). *From strategic planning to strategic management*. Wiley.
6. Kazmi, A. (n.d.). *Strategic management and business policy*. McGraw Hill.

#### Course Outcomes:

|      |                                                                                                                                                            |
|------|------------------------------------------------------------------------------------------------------------------------------------------------------------|
| CO 1 | Define strategy, Arrange the levels at which strategies operate and recognise the components of strategic intent.                                          |
| CO 2 | Identify the factors governing national global business environment analysis and demonstrate environment analysis.                                         |
| CO 3 | Appraise the various strategies formulation alternatives, examine their application and evaluate the strategic options for their effective implementation. |
| CO 4 | Categorise the various modes of entry into international markets.                                                                                          |
| CO 5 | Develop and relate strategic tools and techniques to deal with issues relating to the global business environment.                                         |

**Program Outcomes Relevant to the Course:**

|     |                                                                                                                                                                                                                                                      |
|-----|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| PO1 | <b>Knowledge Impartation on Business and Commerce:</b> Acquire, define and recognize the knowledge on commerce, management, taxation, entrepreneurship, advance statistics and research methodology in addressing business and socioeconomic issues. |
| PO2 | <b>Ability to Pursue Higher Education:</b> Assemble commerce and management knowledge to enhance ability to pursue professional courses in higher education.                                                                                         |
| PO3 | <b>Problem Identification:</b> Identify, interpret and summarise literatures to analyse several business problems and reaching robust inferences by using professional knowledge.                                                                    |
| PO6 | <b>Associating Business and Society:</b> Synthesize a sense of civic responsibility, social concern and commitment, and moral accountability by providing a platform for socialization.                                                              |
| PO8 | <b>Building Leadership Competence:</b> Preparing students for positions of leadership in business organizations at local, national and international levels.                                                                                         |

**Mapping Program Outcomes, Program Specific Objectives with Course Outcomes**

|     | PSO1 | PSO2 | PSO3 | PSO4 | PO1 | PO2 | PO3 | PO6 | PO8 |
|-----|------|------|------|------|-----|-----|-----|-----|-----|
| CO1 | 3    | 1    | 3    | 2    | 3   | 3   | 3   | 2   | 3   |
| CO2 | 3    | 2    | 3    | 3    | 1   | 3   | 3   | 3   | 2   |
| CO3 | 3    | 2    | 3    | 3    | 3   | 3   | 2   | 2   | 3   |
| CO4 | 2    | 3    | 2    | 2    | 1   | 2   | 1   | 2   | 1   |
| CO5 | 2    | 3    | 3    | 3    | 2   | 2   | 2   | 2   | 1   |

## INTERNATIONAL MARKETING

Paper Code: 304

**Prerequisites:** Knowledge of basic principles of marketing, business environment and international business is required.

**Learning Objectives:** To acquaint students with the concepts, environment and practices of international marketing and to develop their ability to analyse foreign-market opportunities, select suitable entry modes, formulate international marketing-mix strategies and understand India's export-import marketing framework.

| Units      | Contents                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | No. of Classes |
|------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|
| <b>I</b>   | <b>Introduction to International Marketing and Global Business Environment:</b><br>Meaning, nature, scope, objectives and importance of international marketing; domestic marketing versus international marketing; evolution of international marketing; international marketing orientations ethnocentric, polycentric, Regio centric and geocentric orientations; internationalization process; multinational corporations meaning, characteristics, role, advantages and criticisms; globalization, regionalization and digitalization; international marketing environment economic, political, legal, socio-cultural, demographic, technological and ecological forces; international trade theories; basis of international trade; international institutions and trading arrangements WTO, IMF, World Bank, UNCTAD, regional economic integration, free trade areas, customs unions and common markets.              | <b>10</b>      |
| <b>II</b>  | <b>International Market Research, Segmentation and Market Entry:</b><br>International marketing information system; international marketing research nature, scope, process, sources of secondary data, primary-data collection, research problems and ethics; country screening and international market selection; market potential, market attractiveness and competitive analysis; international market segmentation bases, targeting and positioning; consumer behavior in international context; cross-cultural analysis, cultural adaptation and communication issues; international buyer behavior; modes of entry indirect exporting, direct exporting, licensing, franchising, contract manufacturing, management contracts, strategic alliances, joint ventures, wholly owned subsidiaries and e-commerce; evaluation and selection of foreign-market entry strategies; export intermediaries and foreign agents. | <b>10</b>      |
| <b>III</b> | <b>International Marketing-Mix Decisions:</b><br>International product strategy product planning, product adaptation versus standardization, product-line decisions, new-product development, product positioning, international product life cycle, quality, packaging, labelling, branding and country-of-origin effect; international services marketing; international pricing objectives, pricing factors, price escalation, transfer pricing, dumping, countertrade, quotations, Incoterms and payment terms; international promotion advertising, personal selling, sales promotion, publicity, trade fairs, exhibitions, digital and social-media marketing; standardization versus adaptation of promotional campaigns; international distribution channel structure, channel selection, foreign                                                                                                                    | <b>10</b>      |

|           |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |           |
|-----------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|
|           | distributors and agents, logistics, transportation, warehousing, documentation, global supply-chain coordination and export order processing.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |           |
| <b>IV</b> | <b>Export Marketing, Regulation, Ethics and Contemporary Issues:</b><br>India's foreign trade policy and export-import procedures; export promotion, export documentation, export finance, export credit insurance and institutional support; role of DGFT, ECGC, EXIM Bank, Export Promotion Councils, SEZs and export-oriented units; tariff and non-tariff barriers, quotas, embargoes, anti-dumping measures, subsidies, standards and technical barriers to trade; international marketing negotiations and cross-cultural business communication; ethics, corporate social responsibility, consumer protection, intellectual-property rights and sustainable marketing in international markets; contemporary developments digital platforms and cross-border e-commerce, global branding, emerging markets, geopolitical risk, currency volatility, sustainability requirements, data privacy and responsible use of AI in international marketing. | <b>10</b> |
|           | <b>Total</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | <b>40</b> |

### Suggested Readings

1. Cateora, P. R., Gilly, M. C., & Graham, J. L. *International Marketing*. McGraw Hill.
2. Czinkota, M. R., Ronkainen, I. A., & Cui, J. *International Marketing*. Cengage Learning.
3. Keegan, W. J., & Green, M. C. *Global Marketing*. Pearson.
4. Kotabe, M., & Helsen, K. *Global Marketing Management*. Wiley.
5. Onkvisit, S., & Shaw, J. J. *International Marketing: Strategy and Theory*. Routledge.
6. Cherunilam, F. *International Marketing: Text and Cases*. Himalaya Publishing House.
7. Jain, S. C., & Singh, N. *International Marketing Management*. South-Western/Cengage Learning.
8. Government of India. *Foreign Trade Policy* and current notifications of the Directorate General of Foreign Trade.

## TOURISM MANAGEMENT

Paper Code: 305

**Pre-requisites:** The students should have basic knowledge of business management, economics, and service sector operations, preferably with an introductory understanding of tourism or hospitality activities.

**Learning Objective:** To enhance conceptual understanding and managerial skills to analyze, plan, market, and manage tourism and hospitality activities within a dynamic national and international business environment.

| Units | Contents                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | No. of Classes |
|-------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|
| I     | <b>Foundations of Tourism Management</b><br><b>Introduction to Tourism:</b> Meaning, definition, and nature of tourism,<br><b>Types and forms of tourism:</b> (domestic, inbound, outbound, regional, niche forms like eco, rural, medical tourism), Evolution and development of tourism industry,<br><b>Components of tourism system:</b> (transportation, accommodation, attractions, intermediaries), Role and significance of tourism in Indian and global economies | 10             |
| II    | <b>Tourism Marketing, Product &amp; Promotion</b><br><b>Tourism marketing fundamentals:</b> needs, segmentation, targeting, positioning, Tourism product planning and development, Marketing mix for tourism services (product, price, place, promotion, people, processes), Branding and destination marketing, Digital marketing in tourism and promotion strategies                                                                                                    | 10             |
| III   | <b>Travel Organizations, Policy and Legal Environment:</b> Structure and functions of travel organizations: WTTC, WTO, IATA, TAAI, ITDC, state tourism corporations, Government tourism policies and planning in India, Tourism regulations, licensing and approval processes (MOI, IATA certification), Sustainable tourism policies and responsible tourism frameworks, Ethical and legal considerations in tourism operations                                          | 10             |
| IV    | <b>Destination and Hospitality Management:</b> Destination management: Concepts, planning, development, competitiveness,<br><b>Hospitality management basics:</b> Hotel classification, functions, customer service & quality, Tourist behavior and consumer experience management, Crisis and risk management in tourism (health, safety, pandemics and natural calamities), Emerging trends in tourism (technology, sustainability, post-COVID realities)               | 10             |
|       | <b>Total</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                              | <b>40</b>      |

### Suggested Readings:

1. Bhatia, A. K. (n.d.). *Tourism development: Principles and practices*.
2. Medlik, S., & Burkart, A. J. (n.d.). *Tourism management*.
3. Swarbrooke, S. (n.d.). *Tourism: Principles, practices, and philosophies*.
4. Kotler, P., Bowen, J. T., & Makens, J. C. (n.d.). *Marketing for hospitality and tourism*.
5. Seth, R. N. (n.d.). *International tourism management*.

**Course Outcomes:**

|     |                                                                                                               |
|-----|---------------------------------------------------------------------------------------------------------------|
| CO1 | Explain the concepts, types, and economic significance of tourism.                                            |
| CO2 | Analyze tourism products, destination marketing strategies, and promotional tools.                            |
| CO3 | Assess the role of tourism organizations, policies, and legal frameworks in tourism development.              |
| CO4 | Apply destination and hospitality management principles to enhance tourist experience and service quality.    |
| CO5 | Evaluate contemporary challenges, sustainability issues, and risk management practices in tourism management. |

**Program Outcomes Relevant to the Course:**

|      |                                                                                                                                                                                                                             |
|------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| PO1  | <b>Knowledge Impartation on Business and Commerce:</b> Acquire knowledge on commerce, management, taxation, entrepreneurship, advance statistics and research methodology in addressing business and socio-economic issues. |
| PO2  | <b>Ability to Pursue Higher Education:</b> Assemble commerce and management knowledge to enhance ability to pursue professional courses in higher education.                                                                |
| PO3  | <b>Problem Identification:</b> Identify, interpret and summarise literatures to analyse several business problems and reaching robust inferences by using professional knowledge.                                           |
| PO7  | <b>Enhancement of Professional Ethics:</b> Interpret and employ ethics in professional life to develop a sense of responsibility and accountability.                                                                        |
| PO8  | <b>Building Leadership Competence:</b> Preparing students for positions of leadership in business organizations at local, national and international levels.                                                                |
| PO10 | <b>Innovation and Creativity:</b> Innovate and invent and design new ideas, products, services and methodologies with application of fundamental knowledge.                                                                 |

**Mapping Program Outcomes, Program Specific Objectives with Course Outcomes**

|     | PSO1 | PSO2 | PSO3 | PSO4 | PO1 | PO2 | PO3 | PO7 | PO8 | PO10 |
|-----|------|------|------|------|-----|-----|-----|-----|-----|------|
| CO1 | 3    | 3    | 3    | 2    | 3   | 3   | 1   | 3   | 2   | 3    |
| CO2 | 3    | 3    | 2    | 2    | 2   | 1   | 3   | 3   | 2   | 3    |
| CO3 | 3    | 3    | 2    | 3    | 2   | 3   | 2   | 2   | 3   | 3    |
| CO4 | 2    | 3    | 1    | 3    | 3   | 3   | 3   | 3   | 2   | 3    |
| CO5 | 1    | 2    | 2    | 3    | 3   | 1   | 3   | 2   | 3   | 3    |

## INSURANCE MANAGEMENT

**Paper Code: IDSE-306A**

**Pre-requisites:** Basic knowledge of insurance management and risk management is required.

**Learning Objective:** The objective of this course is to equip students with a comprehensive understanding of insurance principles, risk management, product offerings, operational processes, and emerging trends to effectively manage and innovate in the insurance industry.

| Units      | Contents                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | No. of Classes |
|------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|
| <b>I</b>   | <b>Introduction to Insurance</b><br>Definition, history, and evolution of insurance; Principles of insurance: Utmost good faith, insurable interest, indemnity, contribution, and subrogation; Types of insurance: Life, general, health, and liability insurance; Role and importance of insurance in risk management<br><b>Regulatory Framework</b><br>Overview of insurance regulations (e.g., IRDAI in India, NAIC in the USA) Consumer rights and responsibilities                                                                                         | <b>10</b>      |
| <b>II</b>  | <b>Risk Management in Insurance</b><br>Understanding risks and risk analysis; Risk management process: Identification, assessment, mitigation, and monitoring; Role of insurance in mitigating risks<br><b>Insurance Products and Services</b><br>Life insurance: Term, endowment, ULIPs, whole life, and annuities<br>General insurance: Property, motor, marine, fire, and liability insurance<br>Health insurance: Individual and group health plans, critical illness coverage<br>Innovations in insurance products (e.g., microinsurance, cyber insurance) | <b>10</b>      |
| <b>III</b> | <b>Insurance Operations</b><br>The insurance process: Proposal, policy issuance, claims, and renewal<br>Distribution channels: Brokers, agents, bancassurance, and digital platforms<br>Customer relationship management in insurance<br><b>Underwriting and Claims Management</b><br>Principles and process of underwriting<br>Risk evaluation and premium determination<br>Claims process: Documentation, verification, settlement, and dispute resolution                                                                                                    | <b>10</b>      |
| <b>IV</b>  | <b>Technological Advancements</b><br>Role of InsurTech and digital transformation, Data analytics, AI, and blockchain in insurance, Impact of telematics and IoT on insurance operations<br><b>Global and Ethical Perspectives</b><br>Global insurance markets and their dynamics<br>Ethical issues in insurance: Fraud, mis-selling, and transparency<br>Climate change and its impact on insurance                                                                                                                                                            | <b>10</b>      |
|            | <b>Total</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | <b>40</b>      |

### Suggested Readings:

1. Rejda, G. E., & McNamara, M. J. (2016). *Principles of risk management and insurance* (13th ed.). Pearson.
2. Thoyts, R. (2010). *Insurance theory and practice*. Routledge.  
<https://doi.org/10.4324/9780203858887>
3. Vaughan, E. J., & Vaughan, T. (2014). *Essentials of insurance: A risk management perspective* (2nd ed.). Wiley.

### Course Outcomes:

|     |                                                                                                                                                   |
|-----|---------------------------------------------------------------------------------------------------------------------------------------------------|
| CO1 | Demonstrate an understanding of the fundamental principles, concepts, and types of insurance and their role in risk management.                   |
| CO2 | Analyse various insurance products and services to evaluate their suitability in addressing diverse risk scenario.                                |
| CO3 | Apply knowledge of underwriting, policy issuance, and claims management to streamline insurance operations and enhance customer satisfaction.     |
| CO4 | Assess the impact of regulatory frameworks and ethical considerations on the insurance industry and consumer protection.                          |
| CO5 | Explore emerging trends, such as InsurTech, data analytics, and climate change, to identify challenges and opportunities in the insurance sector. |

### Program Outcomes Relevant to the Course:

|      |                                                                                                                                                                                                                                                       |
|------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| PO1  | <b>Knowledge Impartation on Business and Commerce:</b> Acquire, define and recognize the knowledge on commerce, management, taxation, entrepreneurship, advance statistics and research methodology in addressing business and socio-economic issues. |
| PO2  | <b>Ability to Pursue Higher Education:</b> Assemble commerce and management knowledge to enhance ability to pursue professional courses in higher education.                                                                                          |
| PO3  | <b>Problem Identification:</b> Identify, interpret and summarize literatures to analyse several business problems and reaching robust inferences by using professional knowledge.                                                                     |
| PO5. | <b>Application of Business Knowledge on Environment and Sustainability:</b> Apply and execute business knowledge to develop products, services and methods to foster sustainable environmental practices                                              |
| PO6  | <b>Associating Business and Society:</b> Synthesize a sense of civic responsibility, social concern and commitment, and moral accountability by providing a platform for socialization.                                                               |

### Mapping Program outcomes, Program Specific Objectives with Course Outcomes:

|     | PSO1 | PSO2 | PSO3 | PSO4 | PO1 | PO2 | PO3 | PO5 | PO6 |
|-----|------|------|------|------|-----|-----|-----|-----|-----|
| CO1 | 3    | 1    | 2    | 2    | 3   | 3   | 3   | 3   | 3   |
| CO2 | 1    | 3    | 1    | 3    | 3   | 3   | 3   | 3   | 3   |
| CO3 | 1    | 3    | 2    | 2    | 3   | 2   | 3   | 3   | 2   |
| CO4 | 2    | 2    | 3    | 2    | 3   | 2   | 3   | 3   | 2   |
| CO5 | 1    | 1    | 3    | 2    | 3   | 1   | 3   | 3   | 3   |

**BUSINESS ORGANISATION & ENTERPRENURESHIP  
DEVELOPMENT  
Paper Code: IDSE-306B**

**Prerequisites:** Knowledge about the meaning and objectives of business. Interest and wages to do something innovative to become self-employed and to set up an independent business enterprise.

**Learning Objective:** Students can acquire knowledge about business startup and management.

| Units | Contents                                                                                                                                                                                                                                                                                                                                                                                                   | No. of Classes |
|-------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|
| I     | <b>BASIC CONCEPT OF BUSSINESS:</b> Nature & scope, Objectives, Classification of Business essential of successful businessman.                                                                                                                                                                                                                                                                             | 10             |
| II    | <b>FORMS OF BUISNESS-I:</b> Sole Proprietorship –Meaning, definition Characteristics, Advantages& Limitation <b>Partnership</b> -Meaning, Definition, characteristics, Advantages & Imitation, Types of Partnership, Partnership Deed, Dissolution of Partnership, firms and Settlement of accounts.                                                                                                       | 10             |
| III   | <b>FORMS OF BUISNESS –II: Joint stock Company-</b> Meaning, Definition, characteristics, Advantages & limitation, types of Company. Memorandum of association & Articles of association, Prospectus. Company vs Partnership, Public Company vs. Private Company. <b>Corporative Society-</b> Meaning, Definition, characteristics, Advantages & limitation, Classification Cooperative Society vs Company. | 10             |
| IV    | <b>Fundamentals of Entrepreneurship:</b> Meaning, Definition, characteristics, Determinants & importance of Entrepreneurship, Types of Entrepreneur vs Manager, Entrepreneurship vs Entrepreneurship. Concept of MSME                                                                                                                                                                                      | 10             |
|       | <b>Total</b>                                                                                                                                                                                                                                                                                                                                                                                               | <b>40</b>      |

**Suggested Readings:**

1. Lall, M., & Sahai, S. (n.d.). *Entrepreneurship*. Excel Books.
2. Charantimath, P. M. (n.d.). *Entrepreneurship development and small business enterprises*. Pearson Education.
3. Natarajan, K., & Gordon, E. (n.d.). *Entrepreneurship development*. Himalaya Publishing House.
4. Desai, V. (n.d.). *Small-scale industries and entrepreneurship*. Himalaya Publishing House.
5. Kuratko, D. F., & Rao, T. V. (n.d.). *Entrepreneurship: A South Asian perspective*. Cengage Learning.

**Course Outcomes:**

|     |                                                                                                                  |
|-----|------------------------------------------------------------------------------------------------------------------|
| CO1 | Define business & understand its nature, scope and objectives. Identify the qualities of successful entrepreneur |
| CO2 | Infer the salient features of different form of business organization                                            |
| CO3 | Classify various types of companies and distinguish between private and public limited companies.                |
| CO4 | Appraise the procedural & legal formalities required for setting up of a business enterprise.                    |
| CO5 | Prepare a plan estimate & justify the financial requirements for the communication of the business.              |
| CO6 | Develop initiative for setting up of an individual business enterprise.                                          |

**Program Outcomes Relevant to the Course:**

|      |                                                                                                                                                                                                                                                      |
|------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| PO1  | <b>Knowledge Impartation on Business and Commerce:</b> Acquire, define and recognize the knowledge on commerce, management, taxation, entrepreneurship, advance statistics and research methodology in addressing business and socioeconomic issues. |
| PO3  | <b>Problem Identification:</b> Identify, interpret and summarize literatures to analyse several business problems and reaching robust inferences by using professional knowledge.                                                                    |
| PO4  | <b>Use of Modern Tools and Resources:</b> Generate, design and select appropriate modern tools and techniques in appraising scientific temper to comprehend different business models                                                                |
| PO5  | <b>Application of Business Knowledge on Environment and Sustainability:</b> Apply and execute business knowledge to develop products, services and methods to foster sustainable environmental practices                                             |
| PO6  | <b>Associating Business and Society:</b> Synthesize a sense of civic responsibility, social concern and commitment, and moral accountability by providing a platform for socialization.                                                              |
| PO7  | <b>Enhancement of Professional Ethics:</b> Interpret and employ ethics in professional life to develop a sense of responsibility and accountability.                                                                                                 |
| PO8  | <b>Building Leadership Competence:</b> Preparing students for positions of leadership in business organizations at local, national and international levels.                                                                                         |
| PO10 | <b>Innovation and Creativity:</b> Innovate and invent and design new ideas, products, services and methodologies with application of fundamental knowledge.                                                                                          |

**Mapping of Program Outcomes (POs), Programme Specific Objectives with Course Outcomes (COs)**

|     | PSO1 | PSO2 | PSO3 | PSO4 | PO1 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PO10 |
|-----|------|------|------|------|-----|-----|-----|-----|-----|-----|-----|------|
| CO1 | 3    | 3    | 3    | 2    | 3   | 3   | 2   | 2   | 1   | 1   | 1   | 2    |
| CO2 | 2    | 2    | 2    | 2    | 3   | 3   | 2   | 3   | 2   | 2   | 3   | 2    |
| CO3 | 3    | 2    | 2    | 1    | 3   | 2   | 3   | 2   | 3   | 3   | 2   | 1    |
| CO4 | 2    | 3    | 1    | 2    | 3   | 2   | 2   | 3   | 2   | 2   | 3   | 2    |
| CO5 | 1    | 2    | 2    | 2    | 2   | 2   | 2   | 2   | 3   | 2   | 2   | 2    |
| CO6 | 2    | 3    | 1    | 3    | 2   | 3   | 1   | 3   | 2   | 3   | 2   | 3    |

## FUNDAMENTALS OF ACCOUNTING

### Paper Code: IDSE-306C

**Pre-requisites:** Basic knowledge on accounting concepts is required.

**Learning Objective:** Accounting knowledge can be very much helpful for other discipline students in their future professional life.

| Units | Contents                                                                                                                                                                                                              | No. of Classes |
|-------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|
| I     | <b>Basic Concept of Accounting:</b> Meaning, Definition of Bookkeeping & Accounting. Branches of Accounting, system & Basis of accounting, Basic accounting terms, accounting principles. Accounting Equation.        | 12             |
| II    | <b>Meaning &amp; classification of accounts:</b> Traditional Classification & Modern Application. Rules of Debit & credit: Golden Rules & Modern Rules of Basic Accounting Process: Journals, ledger & Trial Balance. | 10             |
| III   | <b>Subsidiary Books: Recording &amp; posting:</b> Cash Book, Purchase book, Purchase return book, Sales Book, Sales Return Book, Bill Receivable Book<br>Bills Payables Book,<br>Journal proper.                      | 8              |
| IV    | <b>Final Accounting with Adjustments, Budgeting:</b> Preparation Manufacturing Account, Trading Account, Profit & loss Account & Balance sheet; Budget, Budgeting and Budgetary Control, Types of Budgets.            | 10             |
|       | <b>Total</b>                                                                                                                                                                                                          | <b>40</b>      |

### Suggested Readings:

1. Shukla, M. C., Grewal, T. S., & Gupta, S. C. (n.d.). *Advanced accounting: Vol. I*. S. Chand & Co.
2. Maheshwari, S. N., & Maheshwari, S. K. (n.d.). *Financial accounting*. Vikas Publishing House.
3. Tulsian, P. C. (n.d.). *Financial accounting*. Pearson Education.
4. Jain, S. P., & Narang, K. L. (n.d.). *Financial accounting*. Kalyani Publishers.

### Outcomes:

|     |                                                                                      |
|-----|--------------------------------------------------------------------------------------|
| CO1 | Define various concepts of accounting, accounting equation and accounting principles |
| CO2 | Analysing and classifying accounts                                                   |
| CO3 | Interpret subsidiary books and their usage.                                          |
| CO4 | Apply final accounts in business and other activities.                               |
| CO5 | Preparing final accounts.                                                            |

### Program Outcomes Relevant to the Course:

|      |                                                                                                                                                                                                                                                       |
|------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| PO1  | <b>Knowledge Impartation on Business and Commerce:</b> Acquire, define and recognize the knowledge on commerce, management, taxation, entrepreneurship, advance statistics and research methodology in addressing business and socio-economic issues. |
| PO2  | <b>Ability to Pursue Higher Education:</b> Assemble commerce and management knowledge to enhance ability to pursue professional courses in higher education.                                                                                          |
| PO3  | <b>Problem Identification:</b> Identify, interpret and summarize literatures to analyse several business problems and reaching robust inferences by using professional knowledge.                                                                     |
| PO5  | <b>Application of Business Knowledge on Environment and Sustainability:</b> Apply and execute business knowledge to develop products, services and methods to foster sustainable environmental practices                                              |
| PO6  | <b>Associating Business and Society:</b> Synthesize a sense of civic responsibility, social concern and commitment, and moral accountability by providing a platform for socialization.                                                               |
| PO10 | <b>Innovation and Creativity:</b> Innovate and invent and design new ideas, products, services and methodologies with application of fundamental knowledge.                                                                                           |

### Mapping Program Outcomes, Program Specific Objectives with Course Outcomes

|     | PSO1 | PSO2 | PSO3 | PSO4 | PO1 | PO2 | PO3 | PO5 | PO6 | P10 |
|-----|------|------|------|------|-----|-----|-----|-----|-----|-----|
| CO1 | 2    | 2    | 3    | 1    | 3   | 3   | 1   | 2   | 3   | 2   |
| CO2 | 3    | 3    | 3    | 2    | 3   | 3   | 3   | 3   | 3   | 3   |
| CO3 | 1    | 1    | 3    | 2    | 3   | 2   | 2   | 1   | 2   | 1   |
| CO4 | 2    | 2    | 3    | 1    | 3   | 2   | 3   | 1   | 2   | 3   |
| CO5 | 1    | 3    | 3    | 3    | 3   | 1   | 3   | 3   | 3   | 2   |

## **SEMESTER: IV**

## CORPORATE GOVERNANCE AND ETHICS

### Paper Code: 401

**Prerequisites:** Basic knowledge about the concept, objectives and essentials of a successful business and forms of business organisation

**Learning Objective:** To familiarize students with the knowledge of ethics emerging trends in good governance practice and corporate social responsibilities in global & Indian context.

| Units | Contents                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | No. of Classes |
|-------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|
| I     | <b>Business Ethics</b><br>Concept of ethics; ethics & related connotations; business values & ethics, concept of business ethics; various approaches to business ethics; ethical theories; the concept of corporate ethics; benefits of adopting ethics in business; ethics programme; code of ethics; ethics committee.                                                                                                                                                                                                                                                                                                                                                                        | 10             |
| II    | <b>Conceptual Framework of Corporate Governance</b><br>Evolution of corporate governance; Development in India, Regulatory Framework of Corporate Governance in India. SEBI Guidelines & Clause 49; Reforms in companies Act; Secretarial Audit; NCLT; Insider Trading, Rating Agencies; Green Governance/E-Governance; Shareholders Framework of Corporate Governance an international perspective                                                                                                                                                                                                                                                                                             | 10             |
| III   | <b>Major Corporate Failures, Whistle Blowing and Corporate Governance</b> Major corporate failures in India & abroad, common governance problems noticed in various corporate failures; policy actions including major codes & standards, whistle blowing –Types of whistle blowers Whistler –Blower Policy, The Whistle Blower Legislations across countries; Developments in India.                                                                                                                                                                                                                                                                                                           | 10             |
| IV    | <b>Corporate Social Responsibility (CSR) and ESG:</b> Meaning and evolution of CSR; Corporate Philanthropy; Corporate Sustainability; Corporate Social Sustainability and Sustainability Reporting; CSR and Business Ethics; Legal Framework on CSR in India; CSR and Corporate Governance; Major Codes and Principles on CSR; CSR initiatives in India; Environmental, Social and Governance (ESG): Concept, importance and components; Environmental dimensions climate change, carbon emissions, energy efficiency, waste management and resource conservation; Social dimensions employee welfare, diversity and inclusion, human rights, community development and stakeholder engagement. | 10             |
|       | <b>Total</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | <b>40</b>      |

#### Suggested Readings:

1. Mallin, C. A. (n.d.). *Corporate governance* (Indian ed.). Oxford University Press.
2. Blowfield, M., & Murray, A. (n.d.). *Corporate responsibility*. Oxford University Press.
3. Perrini, F., Stefano, S., & Tencati, A. (n.d.). *Developing corporate social responsibility: A European perspective*. Edward Elgar.
4. Sharma, J. P. (n.d.). *Corporate governance, business ethics, and CSR*. Ane Books.
5. Sharma, J. P. (n.d.). *Corporate governance and social responsibility of business*. Ane Books.

### Course Outcomes

|      |                                                                                                                               |
|------|-------------------------------------------------------------------------------------------------------------------------------|
| CO 1 | Define business ethics, values and codes of ethics and recognise the importance of ethical business practices.                |
| CO 2 | Identify the various approaches to corporate ethics.                                                                          |
| CO 3 | Interpret the regulatory and shareholders' framework of Corporate Governance.                                                 |
| CO 4 | Analyse the causes of major corporate failures in India and abroad and assess the Whistle Blower Policy across the countries. |
| CO 5 | Evaluate the existing CSR codes and develop new CSR initiatives for Indian industries.                                        |

### Program Outcomes Relevant to the Course:

|      |                                                                                                                                                                                                                                                      |
|------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| PO1  | <b>Knowledge Impartation on Business and Commerce:</b> Acquire, define and recognize the knowledge on commerce, management, taxation, entrepreneurship, advance statistics and research methodology in addressing business and socioeconomic issues. |
| PO2  | <b>Ability to Pursue Higher Education:</b> Assemble commerce and management knowledge to enhance ability to pursue professional courses in higher education.                                                                                         |
| PO3  | <b>Problem Identification:</b> Identify, interpret and summarise literatures to analyse several business problems and reaching robust inferences by using professional knowledge.                                                                    |
| PO7  | <b>Enhancement of Professional Ethics:</b> Interpret and employ ethics in professional life to develop a sense of responsibility and accountability.                                                                                                 |
| PO8  | <b>Building Leadership Competence:</b> Preparing students for positions of leadership in business organizations at local, national and international levels.                                                                                         |
| PO10 | <b>Innovation and Creativity:</b> Innovate and invent and design new ideas, products, services and methodologies with application of fundamental knowledge.                                                                                          |

### Mapping Program Outcomes, Program Specific Objectives with Course Outcomes

|     | PSO1 | PSO2 | PSO3 | PSO4 | PO1 | PO2 | PO3 | PO7 | PO8 | PO10 |
|-----|------|------|------|------|-----|-----|-----|-----|-----|------|
| CO1 | 3    | 3    | 3    | 2    | 3   | 3   | 1   | 3   | 2   | 2    |
| CO2 | 3    | 3    | 2    | 2    | 1   | 1   | 3   | 3   | 1   | 1    |
| CO3 | 3    | 3    | 2    | 3    | 2   | 3   | 2   | 2   | 3   | 1    |
| CO4 | 2    | 3    | 1    | 3    | 1   | 3   | 3   | 3   | 1   | 1    |
| CO5 | 1    | 2    | 2    | 3    | 1   | 1   | 3   | 2   | 1   | 3    |

## PROJET WORK REPORT AND VIVA-VOCE.

**Paper Code: 402**

### Course Outcomes:

|     |                                                                                 |
|-----|---------------------------------------------------------------------------------|
| CO1 | Defining various concepts related to research and Identifying research problem. |
| CO2 | Interpreting existing literature and finding research gap.                      |
| CO3 | Framing suitable methodology as per the objective.                              |
| CO4 | Developing hypotheses and testing them using appropriate tools.                 |
| CO5 | Analysing the collected data and interpreting the results.                      |
| CO6 | Preparing research report and providing direction for future research.          |

### Program Outcomes Relevant to the Course:

|     |                                                                                                                                                                                                                                                       |
|-----|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| PO1 | <b>Knowledge Impartation on Business and Commerce:</b> Acquire, define and recognize the knowledge on commerce, management, taxation, entrepreneurship, advance statistics and research methodology in addressing business and socio-economic issues. |
| PO2 | <b>Ability to Pursue Higher Education:</b> Assemble commerce and management knowledge to enhance ability to pursue professional courses in higher education.                                                                                          |
| PO3 | <b>Problem Identification:</b> Identify, interpret and summarise literatures to analyse several business problems and reaching robust inferences by using professional knowledge.                                                                     |
| PO7 | <b>Enhancement of Professional Ethics:</b> Interpret and employ ethics in professional life to develop a sense of responsibility and accountability.                                                                                                  |

### Mapping Program Outcomes, Program Specific Objectives with Course Outcomes

|     | PSO1 | PSO2 | PSO3 | PSO4 | PSO3 | PO1 | PO2 | PO3 | PO7 |
|-----|------|------|------|------|------|-----|-----|-----|-----|
| CO1 | 3    | 3    | 2    | 1    | 2    | 3   | 2   | 3   | 2   |
| CO2 | 2    | 3    | 2    | 3    | 1    | 3   | 1   | 3   | 2   |
| CO3 | 2    | 2    | 3    | 2    | 1    | 2   | 2   | 2   | 3   |
| CO4 | 2    | 3    | 2    | 2    | 3    | 2   | 1   | 3   | 2   |
| CO5 | 2    | 3    | 2    | 3    | 3    | 1   | 2   | 2   | 3   |
| CO6 | 2    | 3    | 2    | 3    | 3    | 2   | 1   | 3   | 3   |

**FINANCE SPECIALIZATION**  
**CORPORATE TAX PLANNING**

**Paper Code: 403**

**Prerequisites:** Knowledge of basic tax concepts like person, assesses, five sources of income are required.

**Learning Objective:** To familiarize the student with latest provisions of the Indian Corporate tax laws and related judicial pronouncements having implications for corporate tax planning.

| Units      | Contents                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | No. of Classes |
|------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|
| <b>I</b>   | <b>Introduction to Tax planning and Management:</b> Meaning, Nature and Scope of Tax Planning and Management, Tax evasion and Tax avoidance, Justification of Corporate tax planning and Management.<br><b>Assessment of Companies:</b> Residential status of corporate assesses and incidence of tax, computation of corporate tax: carry forward and set-off of losses for certain companies under section-79 of Income Tax Act-1961, Deductions available to corporate assesses, computation of taxable income and tax liability. Minimum alternate tax,       | <b>10</b>      |
| <b>II</b>  | <b>Tax Planning and Specific Management Decisions:</b> Tax Concessions and Incentives available on setting up a new business, Location of Business & Nature of Business. Tax Planning in respect of amalgamation, demerger, slump sale, conversion of a firm into company, conversion of a sole proprietorship into a company & conversion of a company into a limited liability partnership.                                                                                                                                                                     | <b>10</b>      |
| <b>III</b> | <b>Tax Planning and Financial Management Decisions:</b> Tax Planning in respect of capital structure decisions, Dividend policy decision, Issue of bonus shares, Investment and Capital gains, owning or leasing of an asset, Acquisition of an asset by Installment purchase or hire purchase system, purchase of an asset out of own fund or out of borrowed funds, manufacturing or buying decisions, Repairing, Replacing, renewing or renovating an asset, sale of assets used for scientific research study, down or continuing operations, private equity. | <b>10</b>      |
| <b>IV</b>  | <b>Tax Planning in GST:</b> Composite Levy Scheme: Features, Conditions and Restriction, GST Frauds; Reasons and Remedies, Reducing GST Liability through Effective Procurement. Tax planning relating to Input Tax Credit and its reversal Under Rule 37, Rule 42 and Rule 43, Antiprofitteering Measures, Advance Ruling and E-way Bill under GST.                                                                                                                                                                                                              | <b>10</b>      |
|            | <b>Total</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | <b>40</b>      |

**Suggested Readings:**

1. Srinivas, E. A. (n.d.). *Corporate tax planning*. Tata McGraw-Hill.
2. Singhanian, V. K. (n.d.). *Taxmann's direct taxes: Laws and practice*. Taxmann Publications.
3. Ahuja, G., & Gupta, R. (n.d.). *Bharat's professional approach to direct taxes: Law and practice*. Bharat Law House.
4. Lal, B. B., & Vasisth, N. (n.d.). *Direct taxes: Income tax, wealth tax, and tax planning*. [Publisher not provided].
5. Prasad, B. (n.d.). *Direct taxes: Law and practice*. Vishwa Prakashan.
6. Lakhotia, R. N. (n.d.). *Corporate tax planning*. Vision Publications.
7. Mehrotra, H. C. (n.d.). *Income tax law and accounts*. Sahitya Bhawan.

**Course Outcomes:**

|     |                                                                                                                                                                               |
|-----|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| CO1 | Define corporate tax planning and identify the rationale behind corporate tax planning by recognising different tax planning principles.                                      |
| CO2 | Classify different aspects of tax planning and generalise its dimensions by reading charge to income tax, minimum alternative tax and deductions.                             |
| CO3 | Apply tax planning avenues in mergers, slump sale and business conversions by illustrating practical problems.                                                                |
| CO4 | Analyse and appraise tax planning schemes for capital gains discriminate leasing and hire purchase in regard to tax benefits.                                                 |
| CO5 | Evaluate the quantitative applicability of deductions, tax saving schemes and develop a tax planning model for corporate assesses and replicate tax planning benefits in GST. |
| CO6 | Formulate tax planning models for the benefit of society and develop a sense sociometrical responsibility.                                                                    |

**Program Outcomes Relevant to the Course:**

|      |                                                                                                                                                                                                                                                      |
|------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| PO1  | <b>Knowledge Impartation on Business and Commerce:</b> Acquire, define and recognize the knowledge on commerce, management, taxation, entrepreneurship, advance statistics and research methodology in addressing business and socioeconomic issues. |
| PO2  | <b>Ability to Pursue Higher Education:</b> Assemble commerce and management knowledge to enhance ability to pursue professional courses in higher education.                                                                                         |
| PO3  | <b>Problem Identification:</b> Identify, interpret and summarise literatures to analyse several business problems and reaching robust inferences by using professional knowledge.                                                                    |
| PO7  | <b>Enhancement of Professional Ethics:</b> Interpret and employ ethics in professional life to develop a sense of responsibility and accountability.                                                                                                 |
| PO10 | <b>Innovation and Creativity:</b> Innovate and invent and design new ideas, products, services and methodologies with application of fundamental knowledge.                                                                                          |

**Mapping Program Outcomes, Program Specific Objectives with Course Outcomes**

|     | PSO1 | PSO2 | PSO3 | PSO4 | PO1 | PO2 | PO3 | PO7 | PO10 |
|-----|------|------|------|------|-----|-----|-----|-----|------|
| CO1 | 3    | 2    | 2    | 1    | 3   | 2   | 3   | 2   | 3    |
| CO2 | 2    | 2    | 1    | 3    | 3   | 1   | 3   | 2   | 3    |
| CO3 | 2    | 3    | 1    | 2    | 2   | 2   | 2   | 3   | 2    |
| CO4 | 2    | 2    | 3    | 2    | 2   | 1   | 3   | 2   | 3    |
| CO5 | 2    | 2    | 3    | 3    | 1   | 2   | 2   | 3   | 3    |
| CO6 | 2    | 2    | 3    | 3    | 2   | 1   | 3   | 3   | 3    |

## FINANCIAL RISK AND DERIVATIVE MANAGEMENT

Paper Code: 404

**Prerequisites:** Basic knowledge of financial management, accounting principles, and fundamentals of statistics and economics.

**Learning Objective:** The objective of the course is to familiarize the students with the concepts, types, and measurement of financial risks and to develop an understanding of derivative instruments and their application in managing risk in financial markets and corporate finance.

| Units | Contents                                                                                                                                                                                                                                                                                                                      | No. of Classes |
|-------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|
| I     | <b>Introduction to Financial Risk:</b> – Meaning and concept of risk and uncertainty; Types of financial risk: market risk, credit risk, liquidity risk, operational risk and interest rate risk; Risk management process; Risk identification, measurement and control; Role of risk management in financial decision-making | 10             |
| II    | <b>Derivatives: Concepts and Instruments:</b> – Meaning and features of derivatives; Forward contracts and futures: concepts, mechanism and differences; Options: types, payoff profiles and uses; Swaps: interest rate swaps and currency swaps; Participants in derivative markets.                                         | 10             |
| III   | <b>Pricing and Hedging with Derivatives:</b> – Hedging, speculation and arbitrage; Pricing of forwards and futures; Option valuation concepts; Black-Scholes model (basic understanding); Hedging strategies using futures, options and swaps; Applications of derivatives in risk management                                 | 10             |
| IV    | <b>Derivatives Market and Regulation:</b> – Structure of derivative markets; Exchangetraded vs OTC derivatives; Derivative markets in India; Role of SEBI and regulatory framework; Accounting and disclosure of derivatives; Recent developments and challenges in derivative markets.                                       | 10             |
|       | <b>Total</b>                                                                                                                                                                                                                                                                                                                  | <b>40</b>      |

### Suggested Readings:

1. Hull, J. C. (n.d.). *Options, futures, and other derivatives*. Pearson Education.
2. Chance, D. M. (n.d.). *An introduction to derivatives and risk management*. Cengage Learning.
3. Varma, J. R. (n.d.). *Derivatives and risk management*. Tata McGraw-Hill.
4. Mishra, P. K. (n.d.). *Financial derivatives: Theory, concepts, and problems*. Himalaya Publishing House.
5. Kolb, R. W., & Overdahl, J. A. (n.d.). *Futures, options, and swaps*. Blackwell Publishing.
6. Damodaran, A. (n.d.). *Strategic risk taking: A framework for risk management*. Pearson Education.
7. Choudhry, M. (n.d.). *An introduction to derivatives markets*. John Wiley & Sons.
8. Bhalla, V. K. (n.d.). *Financial derivatives*. S. Chand & Company.

### Course Outcomes

|      |                                                                                                       |
|------|-------------------------------------------------------------------------------------------------------|
| CO 1 | Define and explain the concepts, types, and sources of financial risk.                                |
| CO 2 | Explain the structure, features, and functioning of derivative instruments.                           |
| CO 3 | Apply derivative tools for hedging and managing various financial risks.                              |
| CO 4 | Analyse pricing mechanisms and hedging strategies using futures, options, and swaps.                  |
| CO 5 | Evaluate the role of regulation, accounting standards, and recent developments in derivative markets. |
| CO 6 | Design risk management strategies using derivatives for corporate and financial institutions.         |

### Program Outcomes Relevant to the Course:

|      |                                                                                                                                                                                                                                                      |
|------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| PO1  | <b>Knowledge Impartation on Business and Commerce:</b> Acquire, define and recognize the knowledge on commerce, management, taxation, entrepreneurship, advance statistics and research methodology in addressing business and socioeconomic issues. |
| PO2  | <b>Ability to Pursue Higher Education:</b> Assemble commerce and management knowledge to enhance ability to pursue professional courses in higher education.                                                                                         |
| PO3  | <b>Problem Identification:</b> Identify, interpret and summarise literatures to analyse several business problems and reaching robust inferences by using professional knowledge.                                                                    |
| PO4  | <b>Use of Modern Tools and Resources:</b> Generate, design and select appropriate modern tools and techniques in appraising scientific temper to comprehend different business models.                                                               |
| PO9  | <b>Construction of Life-Long Learning Attitude:</b> Recognize and create an attitude to assume productive roles and inculcate the habit of life-long learning.                                                                                       |
| PO10 | <b>Innovation and Creativity:</b> Innovate and invent and design new ideas, products, services and methodologies with application of fundamental knowledge.                                                                                          |

### Mapping Program Outcomes, Program Specific Objectives with Course Outcomes

|     | PSO1 | PSO2 | PSO3 | PSO4 | PO1 | PO2 | PO3 | PO4 | PO10 |
|-----|------|------|------|------|-----|-----|-----|-----|------|
| CO1 | 3    | 2    | 2    | 1    | 1   | 2   | 2   | 1   | 1    |
| CO2 | 3    | 2    | 2    | 2    | 1   | 1   | 2   | 2   | 1    |
| CO3 | 3    | 2    | 3    | 3    | 2   | 2   | 1   | 2   | 1    |
| CO4 | 3    | 2    | 3    | 3    | 1   | 2   | 2   | 1   | 1    |
| CO5 | 2    | 2    | 3    | 2    | 2   | 1   | 2   | 1   | 1    |

## FORENSIC ACCOUNTING

Paper Code :405

**Prerequisites:** Knowledge regarding basic concepts of accounting, auditing, business organizations, and fundamentals of financial statements is required.

**Learning Objective:** To familiarize the students with the concept, scope, and development of forensic accounting, with special emphasis on fraud detection, investigative techniques, and the legal and regulatory framework governing financial crimes.

| Units      | Contents                                                                                                                                                                                                                                                                                                                                 | No. of Classes |
|------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|
| <b>I</b>   | <b>Foundation of Forensic Accounting</b><br>Meaning, nature and scope of forensic accounting, Difference between forensic accounting, auditing and traditional accounting, Role and responsibilities of a forensic accountant, Forensic accounting standards and guidelines (India & global), Professional ethics in forensic accounting | <b>10</b>      |
| <b>II</b>  | <b>Fraud Theories, Detection &amp; Prevention</b><br>Concept and types of fraud: corporate, employee, bank, insurance, cyber fraud, Fraud triangle: pressure, opportunity, rationalization, Fraud detection techniques, Fraud prevention and risk management, Internal controls in fraud mitigation                                      | <b>10</b>      |
| <b>III</b> | <b>Investigative Techniques &amp; Tools</b><br>Forensic investigative process and planning, Evidence collection, documentation, preservation, Interviewing and interrogation basics, Financial statement fraud analysis, Digital forensics and data analytics basics                                                                     | <b>10</b>      |
| <b>IV</b>  | <b>Legal Framework &amp; Litigation Support</b><br>Legal environment relevant to forensic accounting, Rules of evidence and admissibility, Expert witness testimony and courtroom procedures, Compliance, regulatory frameworks (SEBI, RBI, IT Act), Reporting standards and ethical compliance                                          | <b>10</b>      |
|            | <b>Total</b>                                                                                                                                                                                                                                                                                                                             | <b>40</b>      |

### Suggested Readings:

1. Pedneault, S., Rudewicz, F., & Sheetz, M. (n.d.). *Forensic accounting and fraud investigation*. Wiley India.
2. American Institute of Certified Public Accountants. (n.d.). *Essentials of forensic accounting*. AICPA Publications.
3. Jackson, C. W. (n.d.). *Detecting accounting fraud: Analysis and ethics*. John Wiley & Sons.
4. Dorrell, D. (n.d.). *Financial forensics body of knowledge*. John Wiley & Sons.
5. Baldava, S., & Agarwal, D. (n.d.). *Forensic investigations and fraud reporting in India*. Taxmann Publications.

### Course Outcomes:

|     |                                                                                                               |
|-----|---------------------------------------------------------------------------------------------------------------|
| CO1 | Explain the fundamentals, role, and scope of forensic accounting in detecting financial crimes.               |
| CO2 | Distinguish between various types of frauds and implement fraud detection and prevention techniques.          |
| CO3 | Apply investigative techniques and tools to collect, analyze, and interpret financial evidence.               |
| CO4 | Interpret the applicable legal and regulatory framework governing forensic accounting and litigation support. |
| CO5 | Prepare professional forensic reports and communicate findings appropriately in legal and corporate settings. |

**MANAGEMENT SPECIALIZATION**  
**HUMAN RESOURCE PLANNING AND DEVELOPMENT**  
**Paper Code: 403**

**Prerequisites:** Knowledge of basic human resource management, organizational behavior and business environment is required.

**Learning Objectives:** To develop an understanding of the strategic role, concepts, processes and tools of human resource planning and development. The course enables students to forecast human-resource requirements, prepare staffing and succession plans, identify development needs, design learning interventions and evaluate the contribution of HR development to organizational effectiveness.

| Units      | Contents                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | No. of Classes |
|------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|
| <b>I</b>   | <b>Conceptual and Strategic Foundations of HR Planning and Development:</b><br>Meaning, nature, scope, objectives and importance of Human Resource Planning (HRP) and Human Resource Development (HRD); HRP, HRD and Human Resource Management relationship and distinction; evolution of HRP and HRD; human capital and human-resource strategy; strategic human resource management and alignment of HR strategy with business strategy; HRD climate, HRD culture, HRD mechanisms and HRD outcomes; roles of HR managers, line managers and employees; factors influencing HRP business strategy, organizational structure, technology, labour market, demographic trends, legal environment, economic conditions and globalization; ethical, diversity, equity and inclusion considerations in HR planning and development. | <b>10</b>      |
| <b>II</b>  | <b>Human Resource Planning and Staffing:</b><br>Human resource planning process; environmental scanning; analysis of organizational strategy and objectives; job analysis purpose, process, methods, job description, job specification and job design; human resource inventory, skills inventory, competency mapping and HR information systems; demand forecasting managerial judgment, ratio-trend analysis, work-study method, regression analysis, Delphi technique and scenario planning; supply forecasting internal supply, external supply, Markov analysis, replacement charts and succession charts; gap analysis; action plans for shortages and surpluses; recruitment planning, sources and methods of recruitment, employer branding, e-recruitment.                                                           | <b>10</b>      |
| <b>III</b> | <b>Human Resource Development</b><br>Meaning, objectives, scope and process of HRD; HRD needs assessment organizational, task/job and individual analysis; competency-based training needs assessment; adult learning principles and learning styles; training design, objectives, curriculum, instructional methods, training budget and learning resources; on-the-job methods coaching, mentoring, job rotation, apprenticeship, understudy and committee assignments; off-the-job methods lecture, case study, role play, simulation, management games, in-basket exercise, sensitivity training, vestibule training and action learning; management development, leadership development and executive development; career planning, career development, career stages and career anchors.                                 | <b>10</b>      |

|           |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |           |
|-----------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|
| <b>IV</b> | <b>Performance, Evaluation and Contemporary Developments:</b><br>Performance management concept, objectives, process, performance standards, key performance indicators, goal setting, continuous feedback and performance improvement plans; performance-appraisal methods rating scales, ranking, paired comparison, checklist, critical incident, behaviorally anchored rating scales, management by objectives, assessment centre and 360-degree feedback; appraisal errors and safeguards; training evaluation Kirkpatrick model, ROI approach and transfer of training; HRD audit, HR metrics, HR analytics, human capital reporting and balanced scorecard; organizational development meaning, process, diagnosis and interventions; managing change, resistance and employee well-being | <b>10</b> |
|           | <b>Total</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | <b>40</b> |

### Suggested Readings

1. Armstrong, M., & Taylor, S. (2023). *Armstrong's handbook of human resource management practice* (16th ed.). Kogan Page.books.google
2. Aswathappa, K., & Dash, S. (2023). *Human resource management: Text and cases* (10th ed.). McGraw Hill Education.mheducation
3. DeCenzo, D. A., Robbins, S. P., & Verhulst, S. L. (2013). *Fundamentals of human resource management* (11th ed.). John Wiley & Sons.library.cutn
4. Dessler, G., & Varkkey, B. (2023). *Human resource management* (17th ed.). Pearson India.library.cmr
5. Mello, J. A. (2024). *Strategic human resource management* (6th ed.). Cengage Learning.books.google
6. Noe, R. A. (2023). *Employee training and development* (9th ed.). McGraw Hill.mheducation
7. Rao, T. V. (1996). *Human resource development: Experiences, interventions, strategies*. Sage Publications. books. google
8. Rao, V. S. P. (2007). *Human resource management: Text and cases*. Excel Books.

## CONSUMER BEHAVIOUR

### PAPER CODE: 404

**Prerequisites:** Knowledge regarding basic concepts of accounting, auditing, business organizations, and fundamentals of financial statements is required.

**Learning Objective:** To familiarize the students with the concept, scope, and development of forensic accounting, with special emphasis on fraud detection, investigative techniques, and the legal and regulatory framework governing financial crimes.

| Units | Contents                                                                                                                                                                                                                                                                                                                                                     | No. of Classes |
|-------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|
| I     | <b>Introduction to Consumer Behaviour:</b> – Meaning, definition, nature and scope of consumer behaviour; Importance of studying consumer behaviour; Consumer behaviour as an interdisciplinary field; Consumer research process; Role of consumer behaviour in marketing strategy.                                                                          | 10             |
| II    | <b>Psychological Determinants of Consumer Behaviour:</b> – Motivation: meaning and theories (Maslow, Herzberg); Perception: nature, process and factors influencing perception; Learning: concept and theories; Attitude: meaning, components and attitude formation; Personality and self-concept and their influence on buying behaviour.                  | 10             |
| III   | <b>Social and Cultural Influences on Consumer Behaviour:</b> – Culture, sub-culture and cross-cultural influences; Social class and reference groups; Family and household buying behaviour; Opinion leaders; Lifestyle and psychographics; Impact of social media and digital communities on consumer behaviour.                                            | 10             |
| IV    | <b>Consumer Decision-Making and Contemporary Issues:</b> – Consumer decision-making process; Types of buying behaviour; Post-purchase behaviour and consumer satisfaction; Consumer involvement and brand loyalty; Consumer protection and rights; Ethical issues in consumer behaviour; Emerging trends in consumer behaviour in Indian and global markets. | 10             |
|       | <b>Total</b>                                                                                                                                                                                                                                                                                                                                                 | <b>40</b>      |

#### Suggested Readings:

1. Schiffman, L. G., & Kanuk, L. L. (n.d.). *Consumer behaviour*. Prentice Hall of India.
2. Solomon, M. R. (n.d.). *Consumer behaviour: Buying, having, and being*. Pearson Education.
3. Engel, J. F., Blackwell, R. D., & Miniard, P. W. (n.d.). *Consumer behaviour*. Thomson Learning.
4. Loudon, D. L., & Della Bitta, A. J. (n.d.). *Consumer behaviour: Concepts and applications*. Tata McGraw-Hill.
5. Hawkins, D. I., & Mothersbaugh, D. L. (n.d.). *Consumer behaviour: Building marketing strategy*. McGraw-Hill Education.
6. Nair, S. R. (n.d.). *Consumer behaviour in Indian perspective*. Himalaya Publishing House.
7. Kumar, N. S. (n.d.). *Consumer behaviour*. Oxford University Press.
8. Blackwell, R. D., Miniard, P. W., & Engel, J. F. (n.d.). *Consumer behaviour*. Cengage Learning.

**Course Outcomes:**

|     |                                                                                                             |
|-----|-------------------------------------------------------------------------------------------------------------|
| CO1 | Define and explain the fundamental concepts, nature, and scope of consumer behaviour.                       |
| CO2 | Explain the psychological, social, and cultural factors influencing consumer buying behaviour.              |
| CO3 | Apply consumer behaviour theories and models to real-life marketing and business situations.                |
| CO4 | Analyse consumer decision-making processes and post-purchase behaviour.                                     |
| CO5 | Evaluate the impact of ethical issues, consumer protection laws, and emerging trends on consumer behaviour. |

**Program Outcomes Relevant to the Course:**

|      |                                                                                                                                                                                                                                                       |
|------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| PO1  | <b>Knowledge Impartation on Business and Commerce:</b> Acquire, define and recognize the knowledge on commerce, management, taxation, entrepreneurship, advance statistics and research methodology in addressing business and socio-economic issues. |
| PO2  | <b>Ability to Pursue Higher Education:</b> Assemble commerce and management knowledge to enhance ability to pursue professional courses in higher education.                                                                                          |
| PO3  | <b>Problem Identification:</b> Identify, interpret and summarize literatures to analyse several business problems and reaching robust inferences by using professional knowledge.                                                                     |
| PO5. | <b>Application of Business Knowledge on Environment and Sustainability:</b> Apply and execute business knowledge to develop products, services and methods to foster sustainable environmental practices                                              |
| PO6  | <b>Associating Business and Society:</b> Synthesize a sense of civic responsibility, social concern and commitment, and moral accountability by providing a platform for socialization.                                                               |
| PO10 | <b>Innovation and Creativity:</b> Innovate and invent and design new ideas, products, services and methodologies with application of fundamental knowledge.                                                                                           |

**Mapping Program Outcomes, Program Specific Objectives with Course Outcomes**

|     | PSO1 | PSO2 | PSO3 | PSO4 | PO1 | PO2 | PO3 | PO4 | PO10 |
|-----|------|------|------|------|-----|-----|-----|-----|------|
| CO1 | 3    | 2    | 2    | 1    | 2   | 2   | 3   | 1   | 1    |
| CO2 | 3    | 2    | 2    | 2    | 2   | 1   | 2   | 3   | 1    |
| CO3 | 3    | 2    | 3    | 3    | 2   | 2   | 1   | 2   | 1    |
| CO4 | 3    | 2    | 3    | 3    | 1   | 2   | 3   | 1   | 1    |
| CO5 | 2    | 2    | 3    | 2    | 2   | 1   | 2   | 1   | 1    |

## PROJECT PLANNING AND MANAGEMENT

Paper Code: 405

**Prerequisites:** Knowledge of accounting, business economics, statistics and financial management is required.

**Learning Objectives:** To familiarise students with the concepts and techniques of project identification, formulation, planning, appraisal, financing, implementation and review. The course will develop the ability to analyse market, technical, financial, economic, social and environmental aspects of a project and to prepare a project feasibility report.

| Units      | Contents                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | No. of Classes |
|------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|
| <b>I</b>   | <b>Project Concepts, Identification and Formulation:</b><br>Meaning, nature, characteristics, importance and classification of projects; project management and its role in economic development; project life cycle; project stakeholders, objectives, constraints, deliverables and success criteria; project identification and generation of project ideas; environmental scanning and opportunity analysis; screening and selection of project ideas; project profile, preliminary project report and detailed project report; project formulation process; project rating index; project selection under certainty and uncertainty.                                                                                                                                                                                                                                                                                                          | <b>10</b>      |
| <b>II</b>  | <b>Market, Technical and Institutional Analysis:</b><br>Market analysis and market structure; demand analysis and forecasting; survey method, expert opinion, Delphi method, trend projection, moving average and least-squares method; product/service planning and development; target market, competition and marketing strategy; technical analysis; technology, capacity, plant size, location, site, layout, machinery, equipment, raw materials, utilities, labour and waste management; project implementation schedule; organisation and institutional analysis; legal form, ownership, management competence, staffing and responsibility structure; environmental and social screening.                                                                                                                                                                                                                                                 | <b>10</b>      |
| <b>III</b> | <b>Financial Analysis, Appraisal and Project Financing:</b><br>Cost of project; land, building, plant and machinery, preliminary expenses, pre-operative expenses, contingencies and working-capital margin; means of finance; equity, retained earnings, term loans, debentures, grants, subsidies, venture capital and institutional finance; estimation of sales, production, operating expenses, depreciation, interest, tax and working capital; projected income statement, cash-flow statement and balance sheet; cost of capital and weighted average cost of capital; capital-budgeting techniques—Payback Period, Discounted Payback Period, ARR, NPV, IRR, Profitability Index and Benefit-Cost Ratio; break-even analysis; financial ratios; social cost-benefit analysis; UNIDO and Little–Mirrlees approaches.                                                                                                                       | <b>10</b>      |
| <b>IV</b>  | <b>Project Risk, Planning, Scheduling, Control and Review:</b><br>Project risk—construction, completion, operating, market, financial, technological, regulatory, environmental and force-majeure risks; risk-adjusted discount rate, certainty-equivalent approach, probability approach, expected value, standard deviation and coefficient of variation; sensitivity analysis, scenario analysis and decision-tree analysis; project planning, work breakdown structure, project master plan, budgeting and resource allocation; project organisation and role of the project manager; network techniques—PERT and CPM; critical path, floats, project crashing and time-cost trade-off; project monitoring and control; milestone review, variance analysis, quality control, change control and documentation; post-completion evaluation, performance audit and lessons learned; preparation and presentation of project feasibility report. | <b>10</b>      |
|            | <b>Total</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | <b>40</b>      |

## Suggested Readings

1. Behrens, W., & Hawranek, P. M. (1991). *Manual for the preparation of industrial feasibility studies* (2nd rev. ed.). United Nations Industrial Development Organization.
2. Chandra, P. (2026). *Financial management: Theory and practice* (12th ed.). McGraw Hill. MH education
3. Chandra, P. (2026). *Projects: Planning, analysis, selection, financing, implementation, and review* (10th ed.). McGraw Hill Education. Flipkart
4. Choudhury, S. (2017). *Project management*. McGraw Hill Education.
5. Gopalakrishnan, P., & Ramamoorthy, V. E. (1993). *Textbook of project management*. Macmillan India.
6. Little, I. M. D., & Mirrlees, J. A. (1974). *Project appraisal and planning for developing countries*. Heinemann Educational Books.
7. Nagarajan, K. (2017). *Project management* (8th ed.). New Age International Publishers. Abe books
8. Project Management Institute. (2021). *A guide to the project management body of knowledge (PMBOK® guide)* (7th ed.). Project Management Institute.