

SIKKIM UNIVERSITY

(A Central University Established by an Act of Parliament of India, 2007)

LEARNING OUTCOME - BASED CURRICULUM

MASTER OF COMMERCE

(With effect from Academic Session 2023-24)



DEPARTMENT OF COMMERCE

SIKKIM UNIVERISTY

6TH MILE, TADONG - 737102

GANGTOK, SIKKIM, INDIA

VICE-CHANCELLOR'S MESSAGE

Sikkim University stands at the forefront of embracing the transformative National Education Policy (NEP) 2020. In alignment with NEP 2020's vision and the guidelines of the Learning Outcomes-based Curriculum Framework (LOCF) mandated by the UGC, we have undertaken a comprehensive revision of our curriculum across all departments. This initiative ensures a holistic educational experience that transcends traditional knowledge delivery, emphasizing the practical application of knowledge in real-world scenarios. The shift towards LOCF marks a pivotal change from teacher-centric to learner-centric education, fostering a more active and participatory approach to learning. Our updated curriculum clearly defines Graduate Attributes, Programme Learning Outcomes (PLOs), and Course Learning Outcomes (CLOs), setting clear objectives for our students to achieve. This revision is designed to enable a teaching-learning environment that supports the attainment of these outcomes, with integrated assessment methods to monitor and encourage student progress comprehensively.

A key innovation in our curriculum is the mandatory integration of Massive Open Online Courses (MOOCs) through the SWAYAM platform, enhancing accessibility and the breadth of learning opportunities for students. Our approach encourages multidisciplinary studies through the curriculum while allowing for specialization. The curriculum embodies the policy's core principle of flexibility by enabling mobility for students, thereby allowing the exit and entry of students in the program.

I extend my heartfelt gratitude to our faculty, the Head of the Department, the Curriculum Development Committee members, the NEP coordinators, and the dedicated NEP Committee of Sikkim University for their relentless dedication to updating our curriculum. I appreciate Prof. Yodida Bhutia, the Chairperson, and all dedicated NEP Committee members for their thorough review and integration of LOCF and NEP components into our curriculum.

To our students, I convey my best wishes as we embark on this journey with our updated and inclusive curriculum, aiming not only to enrich their academic knowledge but also to nurture their personal growth, critical thinking, and ability to adapt and innovate in an ever-changing world.

Best wishes,



Prof. Avinash Khare
Vice Chancellor
Sikkim University

PREAMBLE

Department of Commerce of Sikkim University offers Masters of Commerce (M.Com.), and Doctor of Philosophy (Ph.D.) program. The department is committed to generate human resources capable of capitalising on prevailing opportunities in the field of business and management. The courses focus on imparting knowledge and skills essential for holistic development of the students, that embeds in them the managerial and research capabilities.

Curriculum for M.Com. program includes Information and Communication Technology (ICT) enabled modules and skill based courses to comply with the National Educational Policy (NEP). The curriculum is designed to offer students, a platform for hands-on experience, by way of research internship project/research project in collaboration with firms and institutions.

Students are expected to carry overall comprehension of the entire M.Com program. In order to broaden the horizon beyond employability and research, job creation is identified as an alternative, which is addressed by introducing them, to the concepts and practices of Entrepreneurship Development.

Lateral exit is allowed for students completing the first two semesters such that they can be conferred with Post Graduate Diploma in Business Studies.

To match with the ever-evolving organizational needs, the department intends to introduce dual specialized courses in the third and fourth semester. The extended horizon of specialization broadly covers application and practices of *Accounting, Finance, E-Business, and Marketing Management, Taxation with Law*.

The existing choice-based credit system (CBCS) synchronised with National Education Policy that encourage students' exposure to multidisciplinary courses within the university, two courses in all, are identified, one each in second (Entrepreneurship Development) and third semester (Business Ethics and Corporate Governance) as open courses. These courses encourage students from across the departments/ University to attain knowledge and skills, to enhance their understanding. These are technically marked as open courses. Students from Department of Commerce, have equal opportunity to opt for open courses in other departments in lieu of open courses offered in the Dept. of Commerce.

Skill based contents are embedded in the curriculum for each of the courses.

Post Graduate Attributes

This program acknowledges the contemporary demand of industry, government and society

- PGA 1. Domain knowledge:** This program acquaints students with knowledge regarding operational procedures of finance, marketing, human resources, accounting, taxation and international business and entrepreneurship. The graduates are expected to know the tenets of exogenous, and intrinsic business environment, which would broaden their perspectives regarding business evolution, successes and failures.
- PGA 2. Analytical aptitude:** Through modules like advanced Business statistics, data analytics, and other quantitative and qualitative decision-making tools, this program aims to equip learners with critical thinking skills. This would foster innovative thinking and promote entrepreneurial leadership.
- PGA 3. Develop literary skills:** Through case studies and projects an attempt is made in this program to help students to test the application of business philosophy in practice. Moving beyond the objective of comprehension of knowledge, program is designed to groom the soft skills.
- PGA 4. Managerial ability:** The program aims to inculcate managerial talents that train learners with ability to harness their potential towards managerial roles.
- PGA 5. Employability:** This program views at aligning students' aptitude with their interest in industry, academia, and other social ventures.
- PGA 6. Innovative thinking:** This program enables transformation of learners into human resources to meet cutting edge industry demands, by the virtue of embedded pedagogy of role play, group activities and project works to nurture creative problem solving to given simulations.
- PGA 7. Vertical alignment:** Developments in domain of knowledge, quantitative, and qualitative tools imparted by way of state-of-the-art pedagogy will ensure learners to vertically progress in higher academics and research.
- PGA 8. Focussed Skills:** This program aims at offering the students with skills that are generic in nature that may be leveraged by learners to specialised programs such as financial analyst, investment manager, marketing manager, and other traits.
- PGA 9. Ethical concerns:** This program includes in its modules the ethical aspect of functional areas of business. The courses include content of relevant ethical considerations. Comprehension of ethical concerns for critical decision making is key for a successful career.
- PGA 10. Social value system:** This program encompasses the fundamentals of business ecosystem by fostering deliberations, projects, activities, and cases that acknowledge the significance of social value system for excelling in career.

Master of Commerce program is designed with a view to enhance awareness about recent trends in the field of commerce. The program will nurture students' perspectives for career planning in functional areas such as Accounting, Finance, Human Resources Management, Entrepreneurial Development, Marketing, Taxation and E-Business. Following are broad program learning outcomes (PLO) that are outlined to map with the course learning objectives (CLO).

Program Learning Outcomes:

- PLO1.** To acquaint students with theoretical advances and practices with depth of knowledge in the mosaic of courses offered in the field of commerce.
- PLO2.** To develop reasoning ability, with ICT technology application for organisational efficacy.
- PLO3.** Inculcate critical thinking that fosters comparison and contrast between theoretical underpinnings and practices for knowledge enhancement.
- PLO4.** Innovative thinking and problem solving skills that inculcates analytical aptitude for making innovative and operational decisions.
- PLO5.** Articulate the knowledge and comprehension that helps nourishing skills of expression to variety of audience.
- PLO6.** Synthesize group dynamics and manifest it as an attitude for attainment of organisational objectives.
- PLO7.** Gain the breadth of knowledge and variety of program activities that are tuned to nourish leadership aptitude of learner.
- PLO8.** Practice specialised skills in line with technological advances in the field of interest that rewards the learner in career endeavours.
- PLO9.** Understand and manifest ethical practices in conduct within and among entities.
- PLO10.** Behave in accordance with embedded social values along with career verticals for long-run success.

Technical definition of abbreviations used :

L denotes Number of Lectures per week, P denotes Number of Practicum per week, likewise T is used to denote number of Tutorials per week.

Level	PLO mapped with CLO												
	Semester	Course name	Lectures	Practical	Tutorial	Total Hours	Credits	Formative Assessment	Summative Assessment	Total	PLO-1	PLO-2	PLO-3
Level 500	First Semester 24 Credits	COM-C-501	45	0	15	60	4	50	50	100	✓		✓
		COM-C-502	45	0	15	60	4	50	50	100	✓		✓
		COM-C-503	45	0	15	60	4	50	50	100	✓		✓
		COM-C-504	45	0	15	60	4	50	50	100	✓		✓
		COM-S-505	30	15	15	60	4	50	50	100	✓		✓
		COM-V-506	45	0	15	60	4	50	50	100	✓		✓
	Second Semester 24 Credits	COM-C-551	45	0	15	60	4	50	50	100	✓		✓
		COM-C-552	45	0	15	60	4	50	50	100	✓		✓
		COM-C-553	45	0	15	60	4	50	50	100	✓		✓
		COM-C-554	45	0	15	60	4	50	50	100	✓		✓
Level 500	First Semester 24 Credits	COM-C-551	45	0	15	60	4	50	50	100	✓		✓
		COM-C-552	45	0	15	60	4	50	50	100	✓		✓
		COM-C-553	45	0	15	60	4	50	50	100	✓		✓
		COM-C-554	45	0	15	60	4	50	50	100	✓		✓
		COM-C-555	45	0	15	60	4	50	50	100	✓		✓
		COM-C-556	45	0	15	60	4	50	50	100	✓		✓
	Second Semester 24 Credits	COM-C-557	45	0	15	60	4	50	50	100	✓		✓
		COM-C-558	45	0	15	60	4	50	50	100	✓		✓
		COM-C-559	45	0	15	60	4	50	50	100	✓		✓
		COM-C-560	45	0	15	60	4	50	50	100	✓		✓

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[illegible]

[illegible]

Learner Oriented Curriculum Framework for Masters of Commerce Program										
Levels	Course Code	Title of the Course	L	T	P	Total Credit	Total Marks	Formative Assessment	Summative Assessment	
First Semester	COM-C-501	Business Dynamism	3	1	0	4	100	50	50	
	COM-C-502	Corporate Accounting and Reporting	3	1	0	4	100	50	50	
	COM-C-503	Organizational Behaviour	3	1	0	4	100	50	50	
	COM-C-504	Marketing Management	2	1	1	4	100	50	50	
	COM-S-505	Statistics for Business Decision	3	1	0	4	100	50	50	
	COM-V-506	Indian Contribution to Global Trade	3	1	0	4	100	50	50	
Second Semester	COM-C-551	Goods and Services Tax	3	1	0	4	100	50	50	
	COM-C-552	Financial Management	3	1	0	4	100	50	50	
	COM-C-553	Human Resources Management	3	1	0	4	100	50	50	
	COM-C-554	Indian Financial System	3	1	0	4	100	50	50	
	COM-O-555	Entrepreneurship Development	3	1	0	4	100	50	50	
	COM-S-556	Computer Applications for Business	3	1	0	4	100	50	50	
	Lateral EXIT with PG Diploma in Business Studies									
Third Semester	COM-O 601	Business Ethics and Corporate Governance	3	1	0	4	100	50	50	
	COM-C 602	International Trade	3	1	0	4	100	50	50	
	COM-C 603	Project Management	3	1	0	4	100	50	50	
III Semester Accounting Specialization (with Finance OR Tax Planning and Law in IV Sem)										
Accounting and Specialization	COM-C-604	Advanced Cost and Management Accounting	3	1	2	4	100	50	50	
	COM-C-605	Accounting Theory	3	1	0	4	100	50	50	
	COM-C 606	Accounting for Services	3	1	0	4	100	50	50	
III Semester Marketing Specialization (with Human Resources Management OR E-Business in Fourth Sem)										
Marketing	COM-C 607	Services Marketing	3	1	0	4	100	50	50	
	COM-C-608	Consumer Behaviour	3	1	0	4	100	50	50	
	COM-C 609	Marketing Research	3	1	0	4	100	50	50	
IV Semester										
Fourth Semester	COM-C-651	Strategic Management	3	1	0	4	100	50	50	
	COM-V-652	Cyber Security	3	1	0	4	100	50	50	
	COM-R-653	Either of the option 653 OR 654	Internship based Dissertation	2	0	6	8	200	100	100
	COM-R-654		Research Based Dissertation	2	0	6		200	100	100
IV Semester Finance Specialization (with Accounting in Third Sem)										

Learner Oriented Curriculum Framework for Masters of Commerce Program									
Levels	Course Code	Title of the Course	L	T	P	Total Credit	Total Marks	Formative Assessment	Summative Assessment
Finance Specialization	COM-C-655	Financial Services	3	1	0	4	100	50	50
	COM-C-656	Investment Management	3	1	0	4	100	50	50
	COM-C-657	Derivatives and Risk Management	3	1	0	4	100	50	50
IV Semester Contents for E-Business Specialization (With Marketing in Third Sem)									
For E- Business and Marketing	COM-C-658	E-Commerce	2	1	1	4	100	50	50
	COM-C-659	E-Business Information Systems Management	3	1	0	4	100	50	50
	COM-C-660	Data Mining for Business Intelligence	2	1	1	4	100	50	50
IV Semester Contents for Tax Planning and Law Specialization(With Accounting in Third Sem)									
Tax Planning and Law	COM-C-661	Corporate Legal Framework	3	1	0	4	100	50	50
	COM-C-662	Corporate Tax Planning and Management	3	1	0	4	100	50	50
	COM-C-663	Central Excise and Customs Law	3	1	0	4	100	50	50
IV Semester Human Resource Management Specialization (With Marketing in Third)									
Human Resources Management	COM-C-664	Strategic Human Resource Management	3	1	0	4	100	50	50
	COM-C-665	Performance Evaluation & Analysis	3	1	0	4	100	50	50
	COM-C-666	Compensation & Labour Legislations	3	1	0	4	100	50	50

**Internship Research Project / Domain Based Research Project will be evaluated as per university guidelines.*

Note: – Courses of Masters of Commerce programme other than Computer Based and Internship Research Project / Domain Based Research Project will be evaluated as 70 %s for Written Report i.e., External Examination (Summative), and 30 % for Internal (Formative).

To meet the conditions of National Education Policy upto 40 percent of the syllabus in the above structure may be identified and opted by students from MOOCS/SWAYAM portals. It will be facilitated by department.

Dual specializations offered by Department of Commerce respectively are :

- A. ACCOUNTING and FINANCE,
- B. MARKETING and HUMAN RESOURCES MANAGEMENT, (HRM)
- C. ACCOUNTING and TAX PLANNING with LEGAL FRAMEWORK,
- D. and E-BUSINESSS and MARKETING.

Students will be offered with above mentioned specialisations as 3 courses of each group spread evenly across THIRD and FOURTH semesters (Level 6). Similar courses may be opted from MOOCS/SWAYAM/NPTEL platforms as well for which department coordinators and respective member of faculty would facilitate much needed coordination. Following is Course Administration Structure:

Table I Structure of M.Com Curriculum Administration(100 Credits)

Code	I Semester	Credits	Code	II Semester	Credits
COM-C 501	Business Dynamism	4	COM-C 551	Goods and Services Tax	4
COM-C 502	Corporate Accounting and Reporting	4	COM-C 552	Financial Management	4
COM-C 503	Organizational Behaviour	4	COM-C 553	Human Resources Management	4
COM-S 504	Statistics for Business Decision	4	COM-C 554	Indian Financial System	4
COM-C 505	Marketing Management	4	COM-O 555	Entrepreneurship Development	4
COM-V 506	Indian Contribution to Global Trade	4	COM-S 556	Computer Applications for Business	4
Total 24 Credits		24	Total 24 Credits		24
Lateral Exit allowed after courses from 501 through 556 Degree for 48 Credits (PG DIPLOMA in BUSINESS STUDIES)					
Code	III Semester	Credits	Code	IV Semester	Credits
COM-O-601	Business Ethics and Corporate Governance	4	COM-C-651	Strategic Management	4
COM-C-602	International Trade	4	COM-V 652	Cyber Security	4
COM-C-603	Project Management	4	COM-C-653	Internship based Dissertation	8
			OR COM-C-654	Research Based Dissertation	
Specialization (12 Credits)			Specialization (12 Credits)		
Either Accounting OR Marketing	Accounting	12	One from Either, Finance OR Finance OR HRM OR Tax Planning with Legal Framework OR E-Business	Finance	12
				Human Resources Management	
				Tax Planning with Legal Framework	
	Marketing			E-Business	
Total of III Semester		24	Total of IV Semester		28

Curriculum Administration of Dynamic Courses

To improve on learners' competitiveness in the field of commerce, courses included in the M.Com. curriculum are of dynamic nature. Course contents are drawn from regulatory bodies such as Ministry of Electronics and Information Technology, Securities Exchange Board of India (SEBI), International Financial Reporting Standards, Institute of Chartered Accountants of India, Reserve Bank of India (RBI), Central Board of Direct Taxes, GST Council, Ministry of Corporate Affairs, Insurance Regulatory and Development Authority of India (IRDAI) etc.

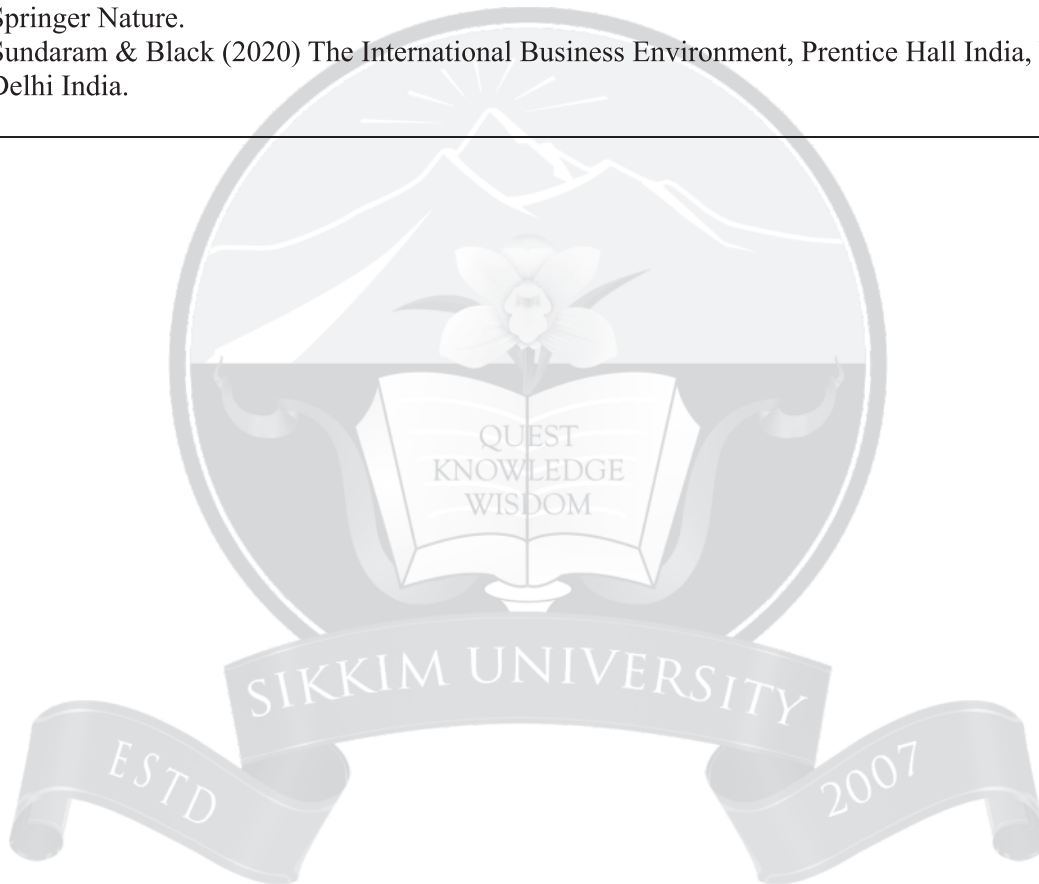
To meet social and welfare objectives the regulatory bodies revise their contents *provisions/norms/rules/regulations* from time to time. With a view to enhance learners' competitiveness the revised *provisions/norms/rules/regulations* implemented by regulatory authority/authorities, is/are incorporated in the respective courses ***within six months of implementation of revised provisions/norms/rules/regulations by the regulatory authorities***. Adoption of aforementioned revised contents in the respective courses will be effective ***within six months of implementation of revised provisions/norms/rules/regulations by the regulatory authorities***. Such contents become part of respective course contents for dissemination ***with effect from six months of implementation of revised provisions/norms/rules/regulations by the regulatory authorities*** in classes. This fosters real time updating of courses, to facilitate updated course delivery of contents to learners.

As the University is in transit to the permanent campus the curriculum is designed with a view to accommodate future needs of the scholars. At the same time the present infra structure constraints limits the offering of specialization courses. Hence specialization courses will be offered on the basis of available infrastructure at the department, courses available on MOOCS and SWAYAM platform, and feasibility of members of faculty.

Course details are presented from next page onwards

I Semester		Course Level: 500		Total Marks: 100	
COM – C – 501: Business Dynamism					
L+T+P: 3+1+0 = 4 Credits		Lecture: 45 Hrs. + Tutorial: 15 Hrs. + Practical: 0 Hrs.			
Course Learning Outcomes On successful completion of the course, the students will be able to CLO1. Describe business dynamism and strategy. CLO2. Analyse the causes of business growth & failure. CLO3. Analyse the implications of macro and micro business environment components for small businesses. CLO4. Examine the importance of quality for firms and consumers. CLO5. Explain the significance and consequences of downsizing.					
Unit	Unit Title	Contents			
I	Business Dynamism and Strategy	Understanding Business Dynamism, Business Dynamism and Productivity- in India and abroad. Business strategy, types, and importance. How do firms develop a business strategy? Why does a business succeed or fail? Business strategy and competitive advantage- exploring the relation and influence.			
II	Small Business	Size categorization and measurement, the importance of small business in an economy, why small businesses remain (or prefer to remain) small? Access to finance and technology- its impact. Small firms and competition.			
III	Quality	Understanding quality, why quality? Benchmarking in quality management, how quality can be achieved, quality and productivity, quality product and counterfeit, quality and brand building, quality and firm performance.			
IV	Downsizing & Outsourcing	Understanding Downsizing, when is downsizing necessary for firms? Consequences of downsizing. Understanding Outsourcing, why do firms opt for outsourcing? Consequences of downsizing – pros, and cons, Downsizing and Outsourcing- exploring the connection.			
Teaching and Learning Strategies 1. Classroom Lectures 2. Problem Solving, 3. ICT, 4. Group Discussion, 5. Seminar, 6. Case Studies, 7. Field Work					
Assessment Framework 1. Written Exam 2. Projects 3. Seminars 4. Assignments 5. Class Tests					
Formative Assessment [50 Marks]			Summative Assessment [50 Marks]		
Theory / Concepts	Practical / Numerical	Skill Based Activity	Theory / Concepts	Practical / Numerical	Skill Based Assessment
35 Marks	NA	15 Marks	40 Marks	NA	10 Marks
Suggested Readings:					

1. Aswathappa K(2010), International Business, Tata McGraw Hill Publishing Company Limited. New Delhi
2. Baye, M,R., and Prince, J.T.() Managerial Economics and Business Strategy, McGraw Hill, USA. Latest Edition
3. Burke and Cooper (2000), The Organization in Crisis: Downsizing, Restructuring, and Privatization (Manchester Business and Management Series), Blackwell, Oxford, UK.
4. Cooper, Pandey & Quick (2012), Downsizing Is less still more?, Cambridge University Press.
5. IBF (2022) Micro, Small & Medium Enterprises (MSMEs) Book by Indian Institute of Banking & Finance, Taxmann, New Delhi , India.
6. J.C. Spender (2014)Business Strategy: Managing Uncertainty, Opportunity, and Enterprise, Ed-I, Oxford University Press, LON UK.
7. Kew & Stredwick (2008). Business Environment: Managing in a Strategic Context, Cipd publications.
8. Michael Zinkata et al (1998) Global Business, Dryden Press, NY USA.
9. Oshri, Kotlarsky & Willcocks (2022). The Handbook of Global Outsourcing and Offshoring, Springer Nature.
10. Sundaram & Black (2020) The International Business Environment, Prentice Hall India, New Delhi India.



II Semester		Course Level: 500	Total Marks: 100
COM – C – 502: Corporate Accounting and Reporting			
L+T+P: 3+1+0 = 4 Credits		Lecture: 45 Hrs. + Tutorial: 15 Hrs. + Practical: 0 Hrs.	
Course Learning Outcomes On successful completion of the course, the students will be able to CLO1. Have a strong foundation for conceptual understanding of Ind AS and its convergence with IFRS. CLO2. Know its applications in real-world accounting issues. CLO3. Form a true and fair view of the financial statements. CLO4. Analyze the corporate financial performance. CLO5. Identify gaps in the accounting mechanism for further studies			
Unit	Unit Title	Contents	
I	Presentation of Financial Statements	Overview of IFRS and Ind AS, Presentation of True and Fair view and compliance with Ind AS, Departure from compliance with Ind AS, Changes in accounting policy, retrospective restatement or reclassification, Presentation in Balance Sheet, Statement of Profit and Loss, Statement of changes in equity, Statement of Cash Flows, Accounting policies, changes in accounting estimates and errors, Fair Value Measurement.	
II	Business Combinations, and Foreign Exchange transactions	Accounting for Business Combinations, acquisition method- Recognition and measurement of the identifiable assets acquired, liabilities assumed and any non-controlling interest in the acquiree, consideration for combination including cash and cash equivalents and the fair value of any non-cash consideration, Accounting requirements for consolidation of financial statements, Foreign Exchange Transactions: Effects of changes in foreign exchange rates and financial reporting in hyperinflationary economies:	
III	Group of Companies & Corporate restructuring	Accounting for investments in subsidiaries, Separate financial statements, Investment in associates and joint ventures. Corporate Restructuring: Key definitions, Arrangements, Financial Restructuring (Buy-back, Alteration & Reduction), Consolidated Financial Statements	
IV	Corporate Reporting & Disclosures	Requirements of Corporate Reporting; Interim financial reporting: Minimum components of Interim Financial Report, Disclosures in Interim Financial Report, Separate Financial Statements (SFS), Segment Reporting: Operating segments, Related party disclosures, Sustainability Reporting. Recent trends in Corporate Reporting.	
Skill Development Activities: 1. Visit the BOS Knowledge portal of the Institute of Chartered Accountants of India to access the live and recorded lectures, announcements and record the latest developments in corporate accounting. 2. Visit the IFRS website and collect information on IFRS for SMEs. 3. Imagine yourself as Finance Manager and prepare a plan for corporate restructuring. 4. Visit the website of Ministry of Corporate Affairs and collect the latest notifications / circulars on accounting issues. 5. Prepare a ‘Financial Review’ of any company of your choice.			

Teaching and Learning Strategies <ol style="list-style-type: none"> 1. Classroom Lectures, 2. Problem Solving, 3. ICT, Tutorials, 4. Group Discussion, 5. Seminar and Case Studies. 					
Assessment Framework <ol style="list-style-type: none"> 1. Written Exam 2. Projects 3. Seminars 4. Assignments 5. Class Tests 					
Formative Assessment [50 Marks]			Summative Assessment [50 Marks]		
Theory / Concepts	Practical / Numerical	Skill Based Activity	Theory / Concepts	Practical / Numerical	Skill Based Assessment
10	30	10	10	30	10
Suggested Readings: <ol style="list-style-type: none"> 1. Chatterjee B.D & Jain Jinender (2023); Illustrated Guide to Indian Accounting Standards;, Taxmann, New Delhi. 2. Parveen Sharma, Kapileshwar Bhalla (2023) Financial Reporting (FR) – Step by Step Approach to Ind AS ; Taxmaan, New Delhi. 3. Soumya Mukherjee & Abhik Mukherjee (2019); Corporate Accounting; , Oxford University Press, New Delhi. 4. Alok K. Garg (2020); Tretise on Ind AS; Bloomsbury publication, New Delhi. 5. United Nations (2004); International Accounting and Reporting Issues, UNCTAD Report, New York. 6. Robert N Anthony, David F Hawkins, K A Merchant (2009); Accounting: Text and Cases; Tata McGraw Hill, New Delhi. 7. Snow White (2020); Indian Accounting Standards, Snow White Publications Pvt. Ltd, New Delhi. 8. M.P.Vijay Kumar (2023) Financial Reporting including Indian Accounting Standards, Snow White Publications Pvt. Ltd, New Delhi 9. Dolphy D Souza (2023), Indian Accounting Standards, Snow White Publications Pvt. Ltd, New Delhi. 					

I Semester		Course Level: 500	Total Marks: 100
COM – C – 503: Organizational Behaviour			
L+T+P: 3+1+0 = 4 Credits		Lecture: 45 Hrs. + Tutorial: 15 Hrs. + Practical: 0 Hrs.	
Course Learning Outcomes On successful completion of the course, the students will be able to CLO1. Develop a compatible organizational behaviour and individual behaviour in business organizations. CLO2. Design effective techniques of enhancing satisfaction level of individuals. CLO3. Create innovative and effective organizational leaders. CLO4. Resolve organizational conflicts amicably causing reduced hardships to organization and employees. CLO5. Design effective stress management and change management approaches			
Unit	Unit Title	Contents	
I	Introduction	Organizational Behaviour- Concept and Emergence of OB Concept; Nature and Theoretical frameworks; Disciplines contributing to the field of OB; Models of Organizational Behaviour, Challenges and Opportunities for Organizational Behaviour.	
II	Individual Behaviour	Personality, Learning, Values and Attitudes, Perception, Learning Behaviourist, Cognitive and Social Learning; Stress at Work. Management's Assumptions about People- McGregor's Theory X and Theory Y; Chris Argyris Behaviour Patterns. Motivation - Maslow's Need Hierarchy, Herzberg's Two Factors Theory, Vroom's Expectancy Theory; Theory of Intrinsic Motivation by Ken Thomas; Work – Designing for creating motivating Jobs; Job Satisfaction – Concept, Factors and Outcomes.	
III	Inter-personal & Group Behaviour	Interpersonal communication and Feedback; Transactional Analysis (TA); Johari Window. Managing misbehaviour at work- Sexual abuse, Substance abuse, Cyberslacking, Aggression, and Violence. Group Dynamics, Cohesiveness and Productivity; Management of Dysfunctional groups; Group Decision Making; Organizational Politics. Leadership- Concept and Styles; Fielder's Contingency Model; House's Path - Goal Theory; Leadership Effectiveness; Sources and Types of Conflict; Traditional and Modern Approaches to Conflict; Functional and Dysfunctional Conflicts; Resolution of Conflict.	
IV	Organizational Processes	Organizational Climate- Concept, Determinants, and OCTAPACE Model; Organisation Culture: Concept, Forming, Sustaining, and Changing a Culture, Organisational Effectiveness- Concept & Measurement; Organizational Change- Resistance & Management.	
Skill Development Activities 1. Discuss the different models of OB and choose the model most relevant in present - day context. 2. Draw a collage showing different Theocratical Frameworks of OB. 3. Go to the Web site and spend some time analyzing the jobs that they offer in your area of interest and find one job. Answer which theory would motivate you for that job. 4. Draw and Use Transactions under Transactional Analysis to learn Interpersonal Communication. 5. Practice Case Studies on Power, Conflict & Politics to understand their dynamics in organizations. 6. Visit an organization of your choice and analyze the Organizational Culture prevalent there.			

Teaching and Learning Strategies

1. *Classroom Lectures,*
2. *Problem Solving,*
3. *ICT, Tutorials,*
4. *Group Discussion,*
5. *Seminar and Case Studies.*

Assessment Framework

1. Written Exam
2. Projects
3. Seminars
4. Assignments
5. Class Tests

Formative Assessment [50 Marks]			Summative Assessment [50 Marks]		
Theory / Concepts	Practical / Numerical	Skill Based Activity	Theory / Concepts	Practical / Numerical	Skill Based Assessment
30 Marks	NA	20 Marks	20 Marks	NA	30 Marks

Suggested Readings

1. Robbins, Stephen P. & Timothy A. Judge. (2012). *Organizational Behaviour*. Prentice -Hall.
2. Luthans, Fred. (2010). *Organizational Behaviour*. McGraw-Hill Education. New York.
3. Griffin, Ricky W. & Moorhead, Gregory. (2014). *Organizational Behaviour: Managing People and Organizations*. Cengage Learning Custom Publishing.
4. Newstrom, John W. (2007). *Organizational Behaviour: Human Behaviour at Work*. Tata McGraw- Hill.
5. Paul, Hersey. Johnson, Dewey E. & Blanchard, Kenneth H. (2008). *Management of Organizational Behaviour: Leading Human Resources*. Prentice-Hall of India. New Delhi.
6. Mitchell, Terrance R. (1982). *People in Organizations: An Introduction to Organizational Behaviour*. McGraw-Hill. New York.
7. Mullins, Laurie J. (2009). *Management and Organizational Behaviour*, Prentice Hall.
8. Singh, B. P. & Chhabra, T. N. (2013). *Organization Theory and Behaviour*. Dhanpat Rai & Co. Pvt. Ltd.
9. Sekaran, Uma. (2004), *Organizational Behaviour: Text & Cases*. Tata McGraw-Hill
10. Aswathappa, K. (2023). *Organization Behaviour*. Himalaya Publishing House. New Delhi.
11. Singh, K. (2015). *Organizational Behaviour: Text and Cases*. Pearson.
12. Pareek, U. & Khanna, S. (2011). *Understanding Organizational Behaviour*. Oxford University Press.

I Semester		Course Level: 500	Total Marks: 100
COM – C – 504: Marketing Management			
L+T+P: 3+1+0 = 4 Credits		Lecture: 45 Hrs. + Tutorial: 15 Hrs. + Practical: 0 Hrs.	
Course Learning Outcomes On successful completion of the course, the students will be able to CLO1. Understand meaning, significance of Marketing. They will understand the importance of understanding marketing environment, Customer Relationship and emerging trends in marketing. CLO2. Learn the importance of understanding the consumer behaviour and its role in designing the strategies for Market Segmentation, Targeting and Positioning. CLO3. Understand the critical aspect related to product and pricing decision. They will understand the importance of brand equity and learn the essence of brand building. CLO4. Learn the critical aspect related to distribution and promotion function. They will learn about the modern trends of promotion and distribution strategies. CLO5. After the completion of the course, they are expected to understand the criteria's of designing an effective marketing strategy for a business.			
Unit	Unit Title	Contents	
I	Introduction	Nature and Scope of Marketing: Meaning, Importance, Process, Marketing Mix (Basic Concept) Evolution of Marketing Concepts, Selling vs Marketing, Marketing Environment: Meaning, Internal and External Environment (Micro and Macro Environment), Importance of Scanning Marketing Environment. CRM, Marketing of Services, Rural Marketing, Emerging Trends / Issues in Marketing - Online Marketing, Green Marketing.	
II	Consumer Behaviour, Market Segmentation, Targeting and Positioning	Buyer Behaviour- meaning, factor influencing buyer behaviour, buying decision process, types of buyer's behaviour situation, Consumer vs. business buying behaviour Market Segmentation: Meaning and importance of market segmentation, bases of market segmentation, Criteria for effective market segmentation, Market Targeting- meaning, strategies of Market Targeting, Positioning- 7 Ps of Marketing, meaning & criteria of effective positioning, Product differentiation, Repositioning.	
III	Product and Pricing Decision	Product Decision: Product- concept meaning and Product classification, Product mix, Product line strategies, Services- Nature and meaning of services, service marketing mix. Product innovation, Product life cycle, implication of PLC on marketing Strategies. Branding; criteria for selecting brand name, packaging and labelling. Brand Equity; Aker model and Keller model of Brand equity. Pricing: Objectives, factor influencing pricing, basic method of pricing, Price adjustments- meaning and techniques, Price change- Initiating Price Change i.e., Price cuts, price increase, responding to price changes by competitors, Pricing of new products.	

IV	Decisions; Distribution and Promotion	Distribution Decision: Distribution Channels and Logistics; Concept and Functions, Various Channels and levels, Factors influencing the choice of channel, Channel Management, Marketing Intermediaries; middlemen – meaning, types and role. Promotion Decision: Marketing Communication, Meaning and function, Communication Process, Promotion Mix- Components of Promotion Mix – Advertising, Sales Promotion, Public relation and publicity, Advertising Vs Publicity, Personal Selling.			
Activities: 1. Case Studies 2. Field Visit 3. Preparation of Project (in groups) 4. Problem Solving 5. Idea Pitching					
Teaching and Learning Strategies 1. Classroom Lectures, 2. Problem Solving, 3. ICT, Tutorials, 4. Group Discussion, 5. Seminar and Case Studies.					
Assessment Framework 1. Written Exam 2. Projects 3. Seminars 4. Assignments 5. Class Tests					
Formative Assessment [50 Marks]			Summative Assessment [50 Marks]		
Theory / Concepts	Practical / Numerical	Skill Based Activity	Theory / Concepts	Practical / Numerical	Skill Based Assessment
30	NA	20	30	NA	20
Suggested Readings: 1. Kotler, P., Armstrong, G., & Agnihotri, P. (2018). <i>Principles of Marketing</i> . Pearson Education 2. Saxena, R. (2006). <i>Marketing Management</i> . Tata McGraw Hill. 3. Kumar, A., & Meenakshi, N. (2016). <i>Marketing management</i> . Vikas Publishing House. 4. Kapoor, R., & Madichie, N. (2012). <i>Consumer Behaviour: Text and Cases</i> . Tata McGraw-Hill, Noida, India. 5. Nair, S. R. (2020). <i>Consumer Behaviour In Indian Perspective: Text and Cases</i> . Himalayan Publishing House. 6. Rao, K. R. (2011). <i>Services Marketing</i> . Pearson Education 7. Rai, A. K. (2012). <i>Customer relationship management: Concepts and cases</i> . PHI Learning Pvt. Ltd. 8. Baisya, R. K. (2013). <i>Branding in a competitive marketplace</i> . SAGE Publications India. 9. Kumar, S. R. (2009). <i>Consumer behaviour and branding: Concepts, readings and cases-The Indian context</i> . Pearson Education India. 10. Tuten, T. L., & Solomon, M. R. (2017). <i>Social media marketing</i> . Sage. 11. Evans, L. (2010). <i>Social media marketing: strategies for engaging in Facebook, Twitter & other social media</i> . Pearson Education. 12. Naval, B. (2015). <i>Marketing Research</i> . Pearson Education India.					

I Semester		Course Level: 500	Total Marks: 100
COM – S – 505: Statistics for Business Decisions			
L+T+P: 2+1+1 = 4 Credits		Lecture: 30 Hrs. + Tutorial: 15 Hrs. + Practical: 15 Hrs.	
Course Learning Outcomes On successful completion of the course, the students will be able to CLO1. To understand the concepts of Probability & Sampling Theory and its applications in business. CLO2. To use the Correlation and Regression for taking the effective business decisions. CLO3. To make the robust statistical evidence for the better business decision through hypothesis testing. CLO4. To understand the concepts of Time Series Analysis and its implication in day-to-day business decision. CLO5. To explore the different free and open-source software for analysis the data for business decision making.			
Unit	Unit Title	Contents	
I	Probability & Sampling Theory	<i>Probability Theory:</i> Concept and Approaches, Independent and Dependent Events, Mutually Exclusive Events. <i>Theoretical Distributions</i> – Binomial, Poisson and Normal. <i>Sampling Theory & it's Types:</i> Population and Samples, Types of Sampling, Sampling of Variables – Sampling of Attributes - Sampling Distribution, Point and Interval Estimation.	
II	Correlation & Regression Analysis	<i>Correlation Analysis;</i> Properties of Karl Pearson's Coefficient of Correlation, Spearman's Rank Correlation(ρ), Simple and Partial Correlation, P-Value. Business implications. <i>Regression analysis;</i> Constants, Properties, Methods; Simple Regression, Multiple Regression; Constants, properties, Application in Business and Finance. Use of MS Excel and SPSS for: Correlation and Regression analysis	
III	Hypothesis Testing	<i>Parametric & Non-Parametric Test for Hypothesis Testing:</i> Types of hypotheses – Steps involved – Level of Significance –Type I and Type II errors <i>Parametric Test:</i> for single mean for small and large samples – Test for difference between two means for small and large samples – Paired t test, Analysis of variance (ANOVA) one way and two-way classifications – F test. <i>Non - Parametric Test:</i> Chi-square test – Mann Whitney U test – Wilcoxon signed rank test – Kruskal Wallis Test for equality of several means.	
IV	Time Series Analysis	<i>Time Series Analysis:</i> Components of Time series – Additive and Multiplicative Models – Measurement of Trend by Moving Averages and by Least Square Deviation Method – Construction of Seasonal Indices by Sample Averages, Ratio to trend Method and Ratio to Moving Averages.	
Skill Development Activities 1. Using MS – Excel, SPSS & other FOSS (i.e., Jomavi) for computing <i>Descriptive Statistics</i> 2. Using MS – Excel, SPSS & other FOSS (i.e., Jomavi) for <i>Correlation Analysis</i> . 3. Using SPSS & other FOSS (i.e., Jomavi) for running the <i>Simple & Multiple Regression</i> . 4. Using software for running the Parametric & Non-Parametric analysis for <i>Hypothesis Testing</i> . 5. Using relevant Time Series software package for <i>Trend Analysis, Moving Average, Exponential Smoothing, Decomposition Analysis, Correlogram and Linear Regression</i> .			
Teaching and Learning Strategies 1. Classroom Lectures,			

2. Problem Solving,
3. ICT, Tutorials,
4. Group Discussion,
5. Seminar and Case Studies.

Assessment Framework

1. Written Exam
2. Projects
3. Seminars
4. Assignments
5. Class Tests

Formative Assessment [50 Marks]			Summative Assessment [50 Marks]		
Theory / Concepts	Practical / Numerical	Skill Based Activity	Theory / Concepts	Practical / Numerical	Skill Based Assessment
10	30	10	10	30	10

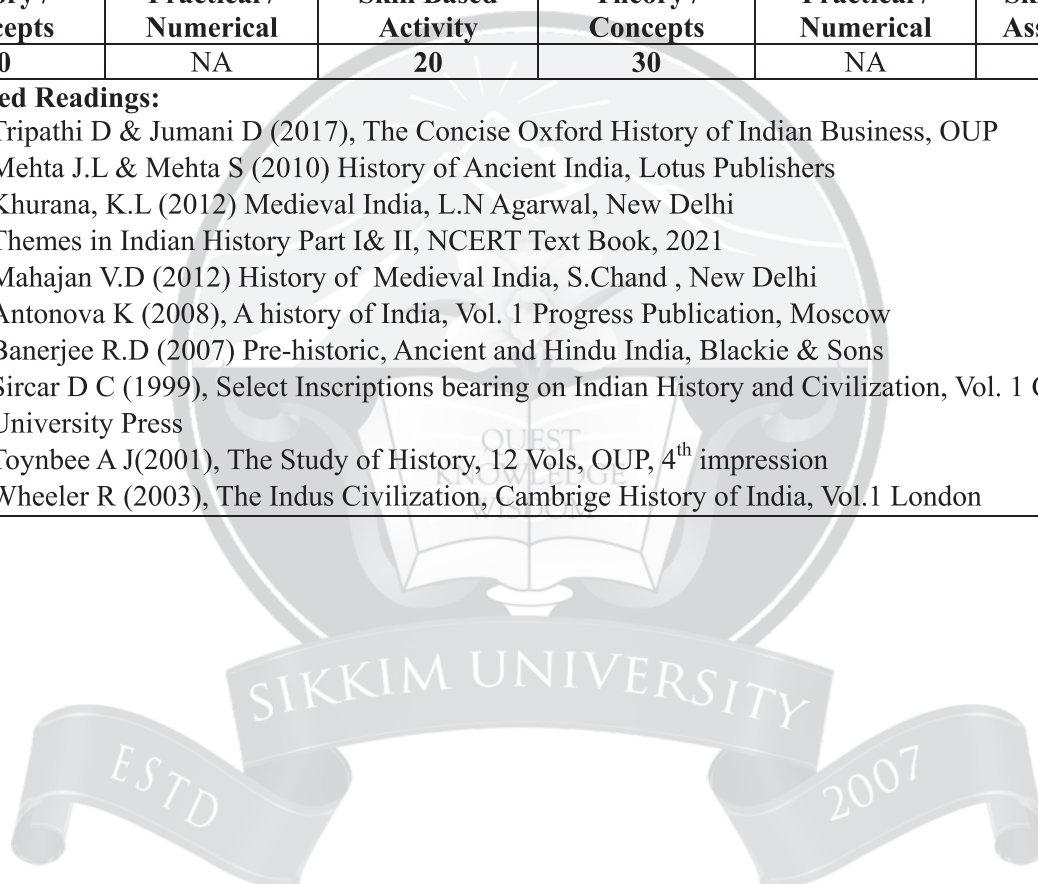
Suggested Readings

1. Gupta, S.P. & Gupta, M.P. (2015), Business Statistics, Sultan Chand & Sons, New Delhi
2. Levin, R.I. & Rubin D.S., (2010) Statistics for Management, Prentice Hall of India (PHI), New Delhi.
3. Amir Aczel & Jayavel Sounderpandian (2010), Complete Business Statistics (6th Edition), Tata Mcgraw Hill Education Private Limited, New Delhi.
4. Davis & Pecar (2009) Business Statistics using Excel, Oxford University Press.
5. Winston, Microsoft Excel (2013), Data Analysis and Business Modeling, Prentice Hall of India (PHI), New Delhi.
6. Berenson Mark, (2015), Basic Business Statistics 5/E with SPSS, Pearson Education.
7. Andy Field, (2013) Discovering Statistics using SPSS, SAGE publication, London.
8. George A. Morgan, Nancy L. Leech, Gene. W. Gloeckner & Karen C. Barrett (2014), SPSS for Introductory Statistics Use and interpretation (Second Edition), Lawrence Erlbaum Associates, Publisher, London.
9. Zaitun Software Developer Team, Zaitun (2010) Time Series User Manual, http://www.zaitunsoftware.com/system/files/zaitunTS_ENmanual.pdf.
10. George E. P. Box, Gwilym M. Jenkins, Gregory C. Reinsel, (2013) Time Series Analysis: Forecasting and Control, 4th Edition, Wiley India.



I Semester		Course Level: 500	Total Marks: 100
COM – V – 506: India's Contribution to Trade and Commerce			
L+T+P: 3+1+0 = 4 Credits		Lecture: 45 Hrs. + Tutorial: 15 Hrs. + Practical: 0 Hrs.	
Course Learning Outcomes			
On successful completion of the course, the students will be able to			
CLO1. Appreciate the contribution of India in development of trade and commerce			
CLO2. Understand the flow of trade and commerce in historic perspective			
CLO3. Understand the important contribution made by India in Commerce			
CLO4. Appreciate the past development of trade in India			
CLO5. Develop an understanding about antecedents of commerce.			
Unit	Unit Title	Contents	
I	Ancient History of Trade and Commerce in India	<i>Chronology:</i> Trade and Commerce during the Indus Valley Civilization, Trade during the Vedic era: Traces of Commerce. Trade during early 15 th Century BC to 1 st Century BC. Trading Communities of India during ancient times. Ancient Banking and Coin system in India. <i>Trade route and external trade:</i> From Indus Valley till post Gupta regime. Major Contribution during the period on Trade and Commerce	
II	Medieval India and importance of Indian trade in the world	The advent of Dynasties of the Sothern India in the Indian History; Influence on trade, The sea trading in South East Asia and China by the Satavahans, Cheera, Pandians and Cholas. Advent of the Hundi system and organized intermediation in financial systems. Advent of the Organized banking by the Cettiars. Monetization, Coin minting and use of standard weights and measures, Development of Book Keeping (single entry system in India)	
III	The Islamic Rulers and Mughals and Indian Trade and Commerce	Influence of the Islamic process on the economic administration in India, Monetization during the Mughal rule, Revenue collection system, Treasury Management during Akbar's regime, Islamic Banking and its effect on the region.	
IV	The British Rule and the Indian Trade and Commerce	The beginning of the British Revenue management system. The Tax collection process. The outward trading, relegation of products and manufacturing processes of India and beginning of exploitation of Indian resources, Indian Railways and trade structure, Rise of European Banking and fall of the Indian Banking system, Rise of the Mercantile companies, Indian Business Houses and the New Learning- the use of Double entry book keeping.	
Skill Development Activities:			
1. Collect the various lineages of Monetization process in India			
2. Scrap book of pictures depicting the historic perspective of trade and commerce in India			
3. Write a project on any one of the areas in which India has contributed to trade and commerce			
4. Documenting local evidences of contribution to trade and commerce			
5. Biography reading of any Indian business figure.			

Teaching and Learning Strategies <ol style="list-style-type: none"> 1. Classroom Lectures, 2. Problem Solving, 3. ICT, Tutorials, 4. Group Discussion, 5. Seminar and Case Studies. 					
Assessment Framework <ol style="list-style-type: none"> 1. Written Exam 2. Projects 3. Seminars 4. Assignments 5. Class Tests 					
Formative Assessment [50 Marks]			Summative Assessment [50 Marks]		
Theory / Concepts	Practical / Numerical	Skill Based Activity	Theory / Concepts	Practical / Numerical	Skill Based Assessment
30	NA	20	30	NA	20
Suggested Readings: <ol style="list-style-type: none"> 1. Tripathi D & Juman D (2017), The Concise Oxford History of Indian Business, OUP 2. Mehta J.L & Mehta S (2010) History of Ancient India, Lotus Publishers 3. Khurana, K.L (2012) Medieval India, L.N Agarwal, New Delhi 4. Themes in Indian History Part I& II, NCERT Text Book, 2021 5. Mahajan V.D (2012) History of Medieval India, S.Chand , New Delhi 6. Antonova K (2008), A history of India, Vol. 1 Progress Publication, Moscow 7. Banerjee R.D (2007) Pre-historic, Ancient and Hindu India, Blackie & Sons 8. Sircar D C (1999), Select Inscriptions bearing on Indian History and Civilization, Vol. 1 Calcutta University Press 9. Toynbee A J(2001), The Study of History, 12 Vols, OUP, 4th impression 10. Wheeler R (2003), The Indus Civilization, Cambrige History of India, Vol.1 London 					



I Semester		Course Level: 500	Total Marks: 100
COM – C – 551: Goods and Services Tax			
L+T+P: 3+1+0 = 4 Credits		Lecture: 45 Hrs. + Tutorial: 15 Hrs. + Practical: 0 Hrs.	
Course Outcomes	On successful completion of course learners will be able to :		
	CLO1. Comprehend the Laws related to Direct Taxes.		
	CLO2. Know documentation, and practices for transactions that enable GST compliance.		
	CLO3. Design workflow for seamless functioning of business enterprise .		
	CLO4. Critically compare and examine the procedures that affect working capital flow in business operations.		
		CLO5. Express the scope in existing policies that leverage on functioning of the business and law enforcing institutions.	
Unit	Unit Title	Contents	
I	Direct Taxes Evolution need and Concepts	Introduction: GST - Taxes Subsumed under GST, Determination of Tax. Registration: Process, Cancellation and renovation of registration. Supply of Goods and Services, Transition to GST. Registered Business: Avail Input Tax Credit, Unavailed CENVAT credit and Input VAT on capital goods-Availing the input credit held in closing stock - Invoicing -Tax Invoice -Bill of Supply - Credit Note, Debit Note and Supplementary Invoice-Transportation of goods without issue of Invoice - Input Credit Mechanism - Input Tax - GST Returns - Payment of Tax.	
II	GST enablement in Accounting System	Enabling GST and Defining Tax Details, Transferring Input Tax credit to GST. Intrastate Supply of Goods-Intrastate Inward Supply -Intrastate Outward Supply, Interstate Outward Supply, Return of Goods, Purchase Returns, Sales Returns, Supplies Inclusive of Tax. Defining Tax Rates at Master and Transaction Levels, Defining GST Rates at Stock Group Level-Defining GST Rate at Transaction Level - Hierarchy of Applying Tax Rate Details, Reports.	
III	Recording Advanced Entries and Input tax Credit	Accounting of GST Transactions; Purchases from Composition Dealer, Purchases from Unregistered Dealers, Exports, Imports, Exempted Goods, SEZ Sales, Advance Receipts and payments. Eligible and Ineligible Input Tax Credit; Apportionments of Credit and Blocked Credits; Tax Credit in respect of Capital Goods, Recovery of Excess Tax Credit, Availability of Tax Credit in Special Circumstances; Transfer of Input Credit (Input Service Distribution). Payment of Taxes; Refund; Doctrine of unjust enrichment; TDS, TCS. Reserve Charge Mechanism, Job work	
IV	GST Adjustment and Return Filing	Mixed Supply and Composite Supply under GST, Mixed Supply of Goods - Composite Supply of Goods, GST Reports, Generating GSTR- Report in ERP Input Tax Credit Set Off. GST Tax Payment -Time line for payment of GST tax -Modes of Payment - Challan. Reconciliation -Exporting GSTR- return and uploading in GST portal.	
Teaching and Learning Strategy:			
1. Classroom Lectures.			

2. Problem Solving,
3. ICT, laboratory and Tutorials,
4. Group Discussion.

Activities

1. Lectures for theoretical contents on fundamentals underlying GST.
2. Preparation and compilation of documents essential for GST registration.
3. Accounting records for GST numerical procedures.
4. Preparation of books of accounts in compliance with GST.
5. Case studies and accounting skills through software.

Assignments to know skills of articulation and expression.

Assessment framework

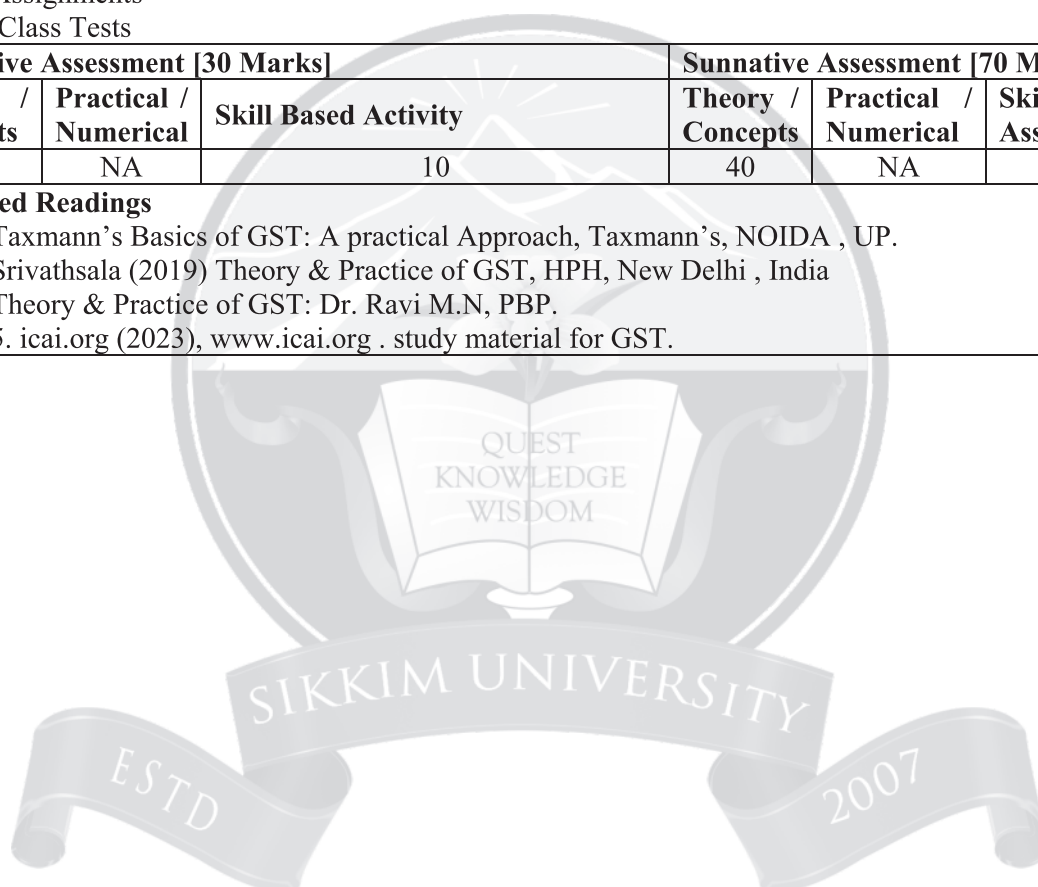
1. Written Exam
2. Projects
3. Seminars
4. Assignments
5. Class Tests

Formative Assessment [30 Marks]**Sunnative Assessment [70 Marks]**

Theory / Concepts	Practical / Numerical	Skill Based Activity	Theory / Concepts	Practical / Numerical	Skill Based Assessment
20	NA	10	40	NA	30

Suggested Readings

1. Taxmann's Basics of GST: A practical Approach, Taxmann's, NOIDA , UP.
2. Srivathsala (2019) Theory & Practice of GST, HPH, New Delhi , India
3. Theory & Practice of GST: Dr. Ravi M.N, PBP.
4. 5. icai.org (2023), www.icai.org . study material for GST.



II Semester		Course Level: 500	Total Marks: 100
COM – C – 552: Financial Management			
L+T+P: 3+1+0 = 4 Credits		Lecture: 45 Hrs. + Tutorial: 15 Hrs. + Practical: 0 Hrs.	
Course Learning Outcomes On successful completion of the course, the students will be able to CLO1. Get proper knowledge of how firms manage their finance. CLO2. Work on a spreadsheet for basic calculations. CLO3. critically understand what role managers have in managing firm finance. CLO4. Understand Investment evaluation. CLO5. Examine the dividend policy and its implications.			
Unit	Unit Title	Contents	
I	Introduction	Meaning, scope, the objective of Financial Management, Finance functions – Investment, financing, and dividend decisions. Relationship of Finance with other disciplines, Role of Financial Manager, Time Value of Money; Return, Risk & Cost of Capital.	
II	Capital Budgeting and Risk Analysis	Capital Budgeting: meaning, Basic principles in estimating costs and benefits of investments, investment evaluation criteria –Non-Discounted and Discounted Cash flow Techniques, Project Evaluation: independent, replacement, and mutually exclusive projects, capital rationing, risk analysis in capital budgeting.	
III	Capital structure	Capital Structure theories, NI approach, NOI approach, and MM approach. Determinants of capital structure. Understanding of Operating, financial, and combined leverage. Capital structure decisions and managerial entrenchment.	
IV	Dividend Policy and Working Capital management	Types of dividends; Dividend policy & Share Valuations; Determinants of dividend policy, Theories of dividend: Walter’s Model, Gordon’s Model and MM hypothesis. WCM: Operating Cycle; Approaches, Management of Cash , Receivables , Debtors, Creditors and Stock.	
Skill Development Activities: Access the corporate websites for annual reports to know 1. Capital structure 2. Ratio analysis of select companies. 3. Project evaluation. 4. Dividend policy in practice 5. Assessing Financial management of Small companies			
Teaching and Learning Strategies 1. Classroom teaching, 2. group assignment, 3. group discussion 4. presentation, 5. case studies, 6. problem-solving.			
Assessment Framework 1. Written Exam			

2. Projects
3. Seminars
4. Assignments
5. Class Tests

Formative Assessment [50 Marks]			Summative Assessment [50 Marks]		
Theory / Concepts	Practical / Numerical	Skill Based Activity	Theory / Concepts	Practical / Numerical	Skill Based Assessment
10	30	10	10	30	10

Suggested Readings:

1. Brealey, R., and S. Myers (2021). *Principles of Corporate Finance*. 7th ed. Irwin/McGraw Hill. ISBN: 0073368695.
2. Khan, M.Y. and Jain P.K., *Financial Management*, Tata McGraw-Hill, Latest Edition.
3. Shapiro, Alan C.(2008) *Multinational financial management*. John Wiley & Son.
4. Madura, J.(2018), *International Financial Management*, Cengage Learning. Latest Edition
5. Eun, C.S.,Resnic, B. and Chulung, T. (2021), *International Financial Management*, McGraw HiL.
6. Menamin, M.J.,(1999) *Financial Management - An Introduction*. New Delhi: Oxford University Press.
7. Pandey, I.M.(2014), *Financial Management*, Vikas Publication New Delhi, 11th Edition.
8. Chandra, P.(2012), *Financial Management*, New Delhi: Tata McGraw Hill, 8th Editio.
9. Van Horne, J.C., and Wachowicz Jr., J.M.,(2008) *Fundamentals of Financial Management*, Pearson.
10. S. Kevin (2016). *Fundamentals of International Financial Management*, Delhi: PHI Learning Pvt. Ltd.
11. Kothari, R.(2016) *Financial Management : A Contemporary Approach*. Sage Publications India Pvt. Ltd. New Delhi
12. Rustagi, R.P.(2021) *Fundamentals of Financial Management*, Taxmann, New Delhi
13. Sharma, S.K. and Sareen, Rachan (2019) *Fundamentals of Financial management* , Sultan Chand & Sons (P) Ltd.
14. Singh, Preeti.(2009) *Financial Management*. Ane Books Pvt. Ltd, New Delhi.
15. Singh, J.K.(2016) *Financial Management- Theory and Practice*. Galgotia Publishing House, Delhi
16. Singh, Surender. and Kaur, Rajeev(2020). *Fundamentals of Financial Management*. SCHOLOR Tech Press, New Delhi
17. Tripathi, Vanita, (2021) *Basic Financial Management*, Taxmann Publications.



II Semester	Course Level: 500	Total Marks: 100
COM – C – 553: Human Resource Management		
L+T+P: 3+1+0 = 4 Credits		Lecture: 45 Hrs. + Tutorial: 15 Hrs. + Practical: 0 Hrs.
Course Learning Outcomes On successful completion of the course, the students will be able to CLO1. Understand the basic concepts of Human Resource Management. CLO2. Learn to access and forecast the HR Requirements. CLO3. Articulate aspects of HR recruitment, selection, training and development. CLO4. Understand the modern methods of Performance Appraisal. CLO5. Acquaint with the Components and draw Compensation.		
Unit	Unit Title	Contents
I	Introduction	Conceptual foundations; Human aspect of Management, HRM- Concept, Scope & Importance; Competencies of HR Manager: Employer Branding & Competency Mapping; Changing Role of HRM- Workforce Diversity, Technological Change, Restructuring, Rightsizing, Empowerment;
II	HRP, Job Analysis & Job Design	Assessing Human Resource Requirements; Human Resource Forecasting; Work Load Analysis; Job Analysis; Job Description and Specifications; Job Design; Job Characteristic Approach to Job Design.
III	Recruitment, Selection, Training & Development	Factors affecting Recruitment; Sources of Recruitment (Internal and External); Basic Selection Model; Psychological Tests for Selection; Interviewing; Placement, Induction; Job Changes- Transfers, Promotions & Separations; An overview of Training & Development; Emerging trends in Recruitment, Selection & development.
IV	Compensation Management, Performance Appraisal and Audit	Compensation Management Job Evaluation, Base Compensation & Supplementary Compensation; Innovations in Compensation Management- Pay Band System, ESOP, Flexi-time Schedules, etc. Performance Appraisal- Concept, Objectives & Methods; Traditional & Modern Methods- MBO, 360 Degree Appraisal, Behaviourally Anchored Rating Scale, Potential Appraisal, Human Resource Audit.
Skill Developmental Activities 1. Preparation of Job Descriptions and Job Specifications for a specific Job profile. 2. Choose any MNC and present your observations on their training program. 3. Develop an appropriate performance appraisal criterion of an employee. 4. Discussion of any two contemporary Employee Engagement Models used by the MNC's. 5. Analysis of components of pay structure based on the CTC for the various jobs of different sectors.		
Teaching and Learning Strategies: 1. Classroom Lectures 2. Case Studies 3. Group Discussion 4. Seminar		
Assessment Framework 1. Written Exam 2. Projects 3. Seminars		

4. Assignments
5. Class Tests

Formative Assessment [50 Marks]			Summative Assessment [50 Marks]		
Theory / Concepts	Practical / Numerical	Skill Based Activity	Theory / Concepts	Practical / Numerical	Skill Based Assessment
30	NA	20	30	NA	20

Suggested Readings

1. D'Cenzo, David A. Robbins, Stephen P. & Verhulst, Susan L. (2010). Human Resource Management. John Wiley & Sons. New Delhi.
2. Gomez-Mejia, Luis R., Balkin, D. B. & Cardy, R. L. (2010) Managing Human Resources. Prentice Hall.
3. Beardwell, Ian. & Holden, Len. (2003). Human Resource Management: A Contemporary Approach. Prentice Hall.
4. Dessler, Garry. & Varrkey, Biju. (2020). Human Resource Management 16e. Pearson Edu.
5. Saiyadain, Mirza S. (2006). Human Resource Management. Tata McGraw-Hill. New Delhi.
6. Noe, Raymond A. Hollenbeck, John R. Gerhart, Barry & Wright, Patrick M. (2007). Human Resource Management. Tata McGraw Hill.
7. Chhabra T. N. (2016). Human Resource Management. Dhanpat Rai and Co. New Delhi.
8. Aswathappa, K. (2007). Human Resource Management-Text & Cases. Tata McGraw Hill Edu.
9. Bernardin, H. John. (2006). Human Resource Management: An Experiential Approach. McGraw Hill.
10. Singh B. P. & Chhabra, T. N. (2004). Personnel Management & Industrial Relations. Dhanpat Rai and Co. Pvt. Delhi.
11. Flippo, Edwin B. (1984). Principles of Personnel Management. McGraw Hill, New York.
12. Harzing, A. W. & Ruysseveldt, Joris Van. (1995). International Human Resource Management: An Integrated Approach. Sage Publication. London.
13. Dowling, Peter J. Welch, D.E. & Schuller, R. S. (1999). International Human Resource Management: Managing People in a Multiple Context. South Western College Publishing.



II Semester		Course Level: 500	Total Marks: 100
COM – C – 554: Indian Financial System			
L+T+P: 3+1+0 = 4 Credits		Lecture: 45 Hrs. + Tutorial: 15 Hrs. + Practical: 0 Hrs.	
Course Learning Outcomes On successful completion of the course, the students will be able to CLO1. Understand the flow in the Indian Financial System and compare it with the other systems in the world context. CLO2. Able to create a clear picture as to how the various financial markets operate CLO3. Understand the nuances of calculation of the treasury operation in India CLO4. Understand the Public Fund Management system CLO5. Understand the structure of Banking in India			
Unit	Unit Title	Contents	
I	Saving and Intermediation	Saving and Intermediation, Transfer process proposed by Goldsmith, Financial Intermediation and Transmutation effect, Organization of the Financial System, Phases of Development of Indian Financial System; Challenges of Indian Financial system	
II	Financial Market (I) Stock and Debt Markets	Primary Issue market of Equity, IPO management, role of Merchant bankers in IPO management, Book Building Process, Green Shoe Option, Anchoring. Challenges of the Primary Market in India. Primary Issue market of Debt, Registration of trustees, Construction and management of special purpose entity or special purpose vehicle (SPV), Schemes of SPV, Public offer of SDI, Rights of investors, Listing of SDIs, Inspection and disciplinary procedure, Action in case of default. Secondary Market, Trading and settlement, Dematerialization process, Depository and its role, Some concepts of Chart reading, Cash/Spot Market and Derivative Market. SEBI and its Role in the Stock Market.	
III	Financial Market (II) Money Market and Foreign Exchange Market	Money market, Components of Money Market, Role of RBI in money market, Instruments of Money market, Foreign exchange market, role of RBI in foreign exchange and regulation in India, International Money market, LIBOR, settlement processes.	
IV	Banks, other allied institutions and Government Funding System	Schools of Banking Process (American, British and German), Fund based and fee based banks, Factors affecting banking, Challenges of Banking, Retail Vs Wholesale banking Commercial Banks in India, Definition, characters, Functions, services, Risk Management in Commercial Banks, RBI and its guidelines on Asset and Liability Management, Capital Adequacy requirement, Risk Adjusted Capital adequacy. NBFC and its role in Indian Financial System. Mutual Funds and AMCs, NFO, Role of AMFI, NAV calculation, Various types of MFs, Settlement and trading. Development Banks and its Role in Indian Financial System. Public Fund Management System, Central Treasury Management and Government Fund allocation.	
Skill Development Activities: 1. Execute projects on Various tropics 2. Group assignments to work on Banking sector			

3. Create documentation of various functions of the financial market by taking the cases from the news paper
4. Document the Stock market index and comment on it.
5. Document the IPO process of at least one public issue.

Teaching and Learning Strategies:

1. Classroom Lectures,
2. Problem Solving, ICT,
3. Tutorials, Group Discussion,
4. Seminar, Case Studies, Field Work, etc

Assessment Framework

1. Written Exam
2. Projects
3. Seminars
4. Assignments
5. Class Tests

Formative Assessment [50 Marks]			Summative Assessment [50 Marks]		
Theory / Concepts	Practical / Numerical	Skill Based Activity	Theory / Concepts	Practical / Numerical	Skill Based Assessment
30	NA	20	30	NA	20

Suggested Readings:

1. Khan M.Y.(2012) Indian Financial System, Tata McGraw-Hill, Delhi
2. Dutta A(2015), Indian Financial System, Excel Books, Delhi
3. Machiraju C,(2010) Indian Financial System, Prentice-Hall of India, Delhis
4. Fabozzi J.F, Modigliani F, Jones F J, (2010) Foundations of Financial Markets and Institution, PHI, New Delhi.
5. Avdhant V.A(2009) Investment and Securities Markets in India, Himalaya Publication, Delhi.
6. Bhole, L.M. (2010): Financial Markets and institutions, Tata McGraw Hill, Delhi.
7. Varshney, P.N(2006) India Financial System, Sultan Chand & Sons, New Delhi.
8. Averbach, Rebert D(2011) Money, Banking and Financial Markets; MacMillan, London.
9. Srivastava R.M(2012): Management of Indian Financial institution, Himalaya Publishing House, Mumbai.
10. Verma J.C(2010) Guide to Mutual Funds and Investment Portfolio, Bharat Publishing House, New Delhi.
11. Gordon G and Natarajan K(2005), "Financial Markets and Services". Himalayan Publishing House, New Delhi.
12. Srivastava, R.M. and Nigam, D.(2009) , Management of Indian Financial Institutions, Himalaya Publishing House, New Delhi.

II Semester		Course Level: 500	Total Marks: 100
COM – O – 555: Entrepreneurship Development			
L+T+P: 3+1+0 = 4 Credits		Lecture: 45 Hrs. + Tutorial: 15 Hrs. + Practical: 0 Hrs.	
Course Learning Outcomes On successful completion of the course, the students will be able to CLO1. Learn the meaning, significance and role of entrepreneur/entrepreneurship in economic development. They will understand how economic circumstances prevailing in the economy affects entrepreneurial growth. CLO2. Learn the meaning and significance of Entrepreneurship Development Program (EDP). They will learn the traits of opportunity identification, trends of Start up and its financing techniques. CLO3. Know about the various government schemes, policies, and institutional support for promoting entrepreneurship. CLO4. To learn the technicalities related to project development, project report, project appraisal. They are expected to learn about pitching an idea. CLO5. Explore entrepreneurial opportunities.			
Unit	Unit Title	Contents	
I	Introduction	Concept of Entrepreneur and Entrepreneurship; Nature and characteristics of Entrepreneur, Classification of Entrepreneurs, Entrepreneurship and innovation, Role of Entrepreneurship in Economic Development; Theories of Entrepreneurship; Factors stimulating entrepreneurship; Factors affecting entrepreneurship growth; Entrepreneurship process; Women Entrepreneurs; Social entrepreneurship; Entrepreneurial challenges.	
II	EDP & Venture Creation / Opportunity Identification / Start-up	Entrepreneurship Development Programme (EDP) – Meaning, objectives, process and phases of EDP, Criteria for successful EDP, Entrepreneurial leadership: Creativity and Opportunity, Techniques for generating ideas, Opportunities and challenges, SWOT, Entrepreneurial Ethics Balance regional growth and Rural Entrepreneurship Startup- Meaning and features, Startup life cycle, Startup financing- venture capital and Angel investor, Startup ecosystem – opportunities and challenges.	
III	Institutional Support	Government Initiative, Role of government in entrepreneurship development and recent trends; MSME, DIC, KVIC etc., (Special reference to State Policies) Financing techniques, etc..	
IV	Project Development	Project Development - meaning, project life cycle; Identification of business idea, Project Report – Meaning and its significance, components, precautions for preparing project report, Project Appraisal – meaning and techniques, Feedback and follow-up Idea pitching.	
Activities: 1. Case Studies 2. Field Visit 3. Preparation of Project (in groups) 4. Case based discussion on Problem Solving 5. Idea Pitching			
Teaching and Learning Strategies: 1. Classroom Lectures, 2. Problem Solving.			

3. Group Discussion,
4. Seminar,
5. Case Studies

Assessment Framework

1. Written Exam
2. Projects
3. Seminars
4. Assignments
5. Class Tests

Formative Assessment [50 Marks]			Summative Assessment [50 Marks]		
Theory / Concepts	Practical / Numerical	Skill Based Activity	Theory / Concepts	Practical / Numerical	Skill Based Assessment
30	NA	20	30	NA	20

Suggested Readings:

1. Allen, K. R. (2012). *New venture creation*. Nashville, TN: South-Western.
2. Kumar, A. (2012). *Entrepreneurship: Creating and leading an entrepreneurial organization*. Pearson Education India.
3. Allen, K. R. (2015). *Launching new ventures: An entrepreneurial approach*. Cengage Learning.
4. Ramachandran, K. (2009). *Entrepreneurship Development: Indian cases on Change Agents*. Tata McGraw-Hill Pub.
5. Hirsch, R. D., Peters, M. P., & Shepherd, D. A. (2012). *Entrepreneurship*. Tata McGraw Hill.
6. Gordon, E., Natarajan, K., & Arora, A. (2009). *Entrepreneurship development*. Mumbai, India: Himalaya publishing house.
7. Desai, V. (2008). *Small Scale Industries and Entrepreneurship: In the Twenty-first Century: Spirit of Enterprise*. Himalaya publishing house.
8. Klaff, O. (2011). *Pitch anything: An innovative method for presenting, persuading, and winning the deal*. McGraw-Hill Education.
9. Mullins, J. (2017). *The New Business Road Test: What entrepreneurs and investors should do before launching a lean start-up*. Pearson UK.
10. Barringer, B. R. (2015). *Entrepreneurship: Successfully launching new ventures*. Pearson Education India.
11. Reddy, P. N. (2010). *Entrepreneurship: Text and cases. India: Cengage Learning*.
12. Mohanty, S. K. (2005). *Fundamentals of entrepreneurship*. PHI Learning Pvt. Ltd.
13. Jones, O., Macpherson, A., & Jayawarna, D. (2022). *Resourcing the start-up business: Creating dynamic entrepreneurial learning capabilities*. Taylor & Francis.
14. Ojha, V. (2019). *Rural entrepreneurship in India*. New Delhi: Global Vision Publishing House.

II Semester		Course Level: 500	Total Marks: 100
COM – S – 556: Computer Applications in Business			
L+T+P: 1+1+2 = 4 Credits		Lecture: 15 Hrs. + Tutorial: 15 Hrs. + Practical: 30 Hrs.	
Course Learning Outcomes On successful completion of the course, the students will be able to CLO1. To understand the basic features of word processors to prepare the business correspondents and reports. CLO2. To use the various features and function of spreadsheet application to make the business modelling. CLO3. To make use of PowerPoint application to create the effective business presentations. CLO4. To explore the benefits of the Online Cloud Storage & Google Form for summarize the responses and opinion of the business customers located in the different geographical locations. CLO5. To practice the basic features of accounting software to record, analyse and report the financial transactions of the business firms.			
Unit	Unit	Contents	
I	Basic Application of Word Processor	Text manipulations – Usage of Numbering, Bullets, Headers and Footers – features of page setup: page orientation – multi columns designs – Usage of Spell Check and Find and Replace – Text Formatting – Picture Insertion &Alignment – Creation of Table of Content – Creation of Citations – Insert bibliography – Inserting Symbols, equations in Documents – Mail Merge Concept – Creation of Tables, Formatting Tables – Splitting the Screen.	
II	Basic Application of Spreadsheets	Data transposes, Auto fill, formatting the cell, copying and moving the worksheet, Absolute references and Relative references, Writing the formula, Inserting the functions: Financial functions – Logical functions – Look up and reference function, Conditional formatting – Create the chart – sorting the data – remove duplicate data – text to column – Business Application Modelling – using what if analysis: data table – goal seek – scenario.	
III	Basic Application of PowerPoint Presentation & Cloud Storage	create and working on PowerPoint presentation – Inserting, Deleting, copying and duplicate the PowerPoint slides – adding Tables, Graphs, Music and Movies in the PowerPoint presentations – Creating the visual effects to the PowerPoint presentations. Introduction to Internet – Features of Internet browsers – search engines and its strategies – basic features and working principles of email, concepts of Carbon Copy (CC), Back Carbon Copy (BCC) and forwarding the emails – creating the group mail Id. Using the online cloud storage such as Dropbox, One Drive, my briefcase etc., Creation of online data base by using the Google Docs – create the online survey form – Visualizing the online survey results	

IV	Basic Application of Accounting Software	ERP basic features – benefits – selection – implementation. Tally basic and advance features – Company Creation – Configure and Features settings – Ledger Creation with predefined Primary Groups, Predefined Sub Groups and New Sub Groups – Creating Stock Items and Groups – Preparation of Ledger accounts on Tally – Preparation of Invoices – Vouchers Entry – Generating Reports: Cash Book, Ledger Accounts, Trial Balance, Profit and Loss Account, Balance Sheet, Funds Flow Statement, Cash Flow Statement and Display of final accounts – Ratios – Selecting and shutting a Company – Backup and Restore data of a Company			
Skill Developmental Activities					
<ol style="list-style-type: none">1. To prepare the business reports including the Table of Content, List of Tables & Figures along with bibliography / List of references.2. To prepare the individual Pay slip for the Employees using the Mail Merge Concepts.3. To prepare the Loan Amortization Statement and Business Application Modelling by using the financial functions such as., NPV, IPMT, IRR, PV, FV, etc., .4. To create the autoplay PowerPoint show file including the multimedia contents such as (audio, Picture and Images etc.,)5. To create the online Google form for collecting the responses from the different geographical locations and visualize the data summary from the various respondents6. To familiarize the application of Online cloud storages such as Google Drive, Dropbox, One Drive Etc.,7. To create / modify the Company and its details along with the basic data management (i.e. Backup and restore, Import and Export data) in the Tally Prime accounting software.8. To generate and print the various types of financial statements (i.e., Trail Balance, Profit and loss account, Balance Sheet, Cash and Fund flow statement).					
Teaching and Learning Strategies:					
<ol style="list-style-type: none">1. Classroom Lectures2. ICT practical3. Tutorials4. Assignment5. Project work					
Assessment Framework					
<ol style="list-style-type: none">1. Written Exam2. Projects3. Seminars4. Assignments5. Class Tests					
Formative Assessment [50 Marks]			Summative Assessment [50 Marks]		
Theory / Concepts	Practical / Numerical	Skill Based Activity	Theory / Concepts	Practical / Numerical	Skill Based Assessment
10	20	20	10	20	20
Suggested Readings					
<ol style="list-style-type: none">1. Wallace Wang, (2010) Microsoft Office 2007 for Dummies, Willey Publishing Inc.2. Joan Preppernau & Joyce Cox, (2009) Microsoft Office Word 2007 Step by Step, Microsoft Press, US3. Curtis Frye, (2008) Microsoft Office Excel 2007 Step by Step, Microsoft Press, US4. Egbert Jeschke, Helmut Reinke, Sara Unverhau, Eckehard Pfeifer, Bodo Fienitz & Jens Bock, (2014) Microsoft Excel 2010 Formulas and Functions Inside Out, Microsoft Press, US					

5. Barbara Obermeier & Ted Padova, (2010) PowerPoint 2007 Just the Steps for Dummies, Wiley Publishing Inc.
6. Brad Hill, (2009) Google for Dummies, Wiley Publishing Inc.
7. John R. Levine & Margaret Levine Young, (2009) The Internet For Dummies, Wiley Publishing Inc.
8. Asok K. Nadhani, (2010) Tally 9 Training Guide, BPB Publication,
9. A.K. Nadhani & K.K. Nadhani, (2012) Implementing Tally 9 (Comprehensive Guide for Tally 8.1 & 9), BPB Publication.
10. Ellen Monk & Bret Wagner, (2013) Enterprise Resource Planning, (3rd edition), CENGAGE Learning Custom Publishing.



III Semester		Course Level: 600	Total Marks: 100
COM – O – 601: Business Ethics and Corporate Governance			
L+T+P: 3+1+0 = 4 Credits		Lecture: 45 Hrs. + Tutorial: 15 Hrs. + Practical: 0 Hrs.	
Course Learning Outcomes On successful completion of the course, the students will be able to CLO1. Familiarize the students with the knowledge of Business Ethics. CLO2. Understand the Work Life in Indian philosophy. CLO3. Comprehend the relationship between Ethics & Corporate Excellence. CLO4. Understand Development of Theories & Models of Corporate Governance. CLO5. Gain thorough and comprehensive understanding about role players in Corporate Governance.			
Unit	Unit Title	Contents	
I	Conceptual Framework	Business Ethics- An overview- Concept, nature, evolving ethical values, Arguments against business Ethics. Work life in Indian Philosophy: Indian ethos for work life, Indian values for the work place, Work-life balance, Application of Ethical theories in Business (i) Utilitarianism (J. Bentham and J.S. Mill), (ii) Deontology (I. Kant) Virtue Ethics (Aristotle), Economic Justice: Distributive Justice, John Rawls Libertarian Justice (Robert Nozick)	
II	Ethics & Corporate Excellence	Relationship between Ethics & Corporate Excellence - Corporate Mission Statement, Code of Ethics, Organizational Culture, TQM, Gandhian Philosophy of Wealth Management - Philosophy of Trusteeship, Ethical Issues in Functional Areas of Business: (i) Marketing: Characteristics of Free & Perfect Competitive Market, Monopoly, Oligopoly, Ethics in Advertising (ii) Finance: Fairness and Efficiency in Financial Market, Insider Trading, Green Mail, (iii) HR: Workers Right and Duties: Workplace safety, Sexual Harassment, Whistle blowing. (iv) Ethics in Information Technology.	
III	Corporate Governance	Origin & Development of Corporate Governance, Theories of Corporate Governance (Stakeholder's theory, Stewardship theory, Agency theory, Separation of ownership and control, Corporate Governance Mechanism: Anglo-American Model, German Model, Japanese Model, Indian Model, OECD, emphasis on Corporate Governance, Ethics & Governance, Process & Corporate Governance (Transparency Accountability & Empowerment).	
IV	Role Players	Role of Board of Directors & Board Structure, Role of Board of Directors, Role of the Non-executive Director, Role of Auditors, SEBI Growth of Corporate Governance, Role of Government, Corporate Governance in India: Kumara Mangalam Birla Committee, CII Report, Cadbury Committee.	
Skill Developmental Activities 1. Study the Indian Ethos of Work life being practiced in any organization of your choice. 2. Study the Indian Values for Work Place being practiced in any organization of your choice. 3. Study the TQM Practices adopted by Toyota to achieve Corporate Excellence. 4. Make a group and discuss the Gandhian Philosophy of Wealth Management / Trusteeship. 5. Discuss in the class Whistle Blowing Policies and Laws Incorporated by Corporates. 6. Discuss in the class different Theories and Models of Corporate Governance and their relevance. 7. Review different reports by committees (Kumar Mangalam Birla, Narayan Murthy, SEBI, Kotak, CII).			
Teaching and Learning Strategy: 1. Classroom Lectures			

2. *Problem Solving*
3. *Group Discussion*
4. *Seminar*
5. *Case Studies*

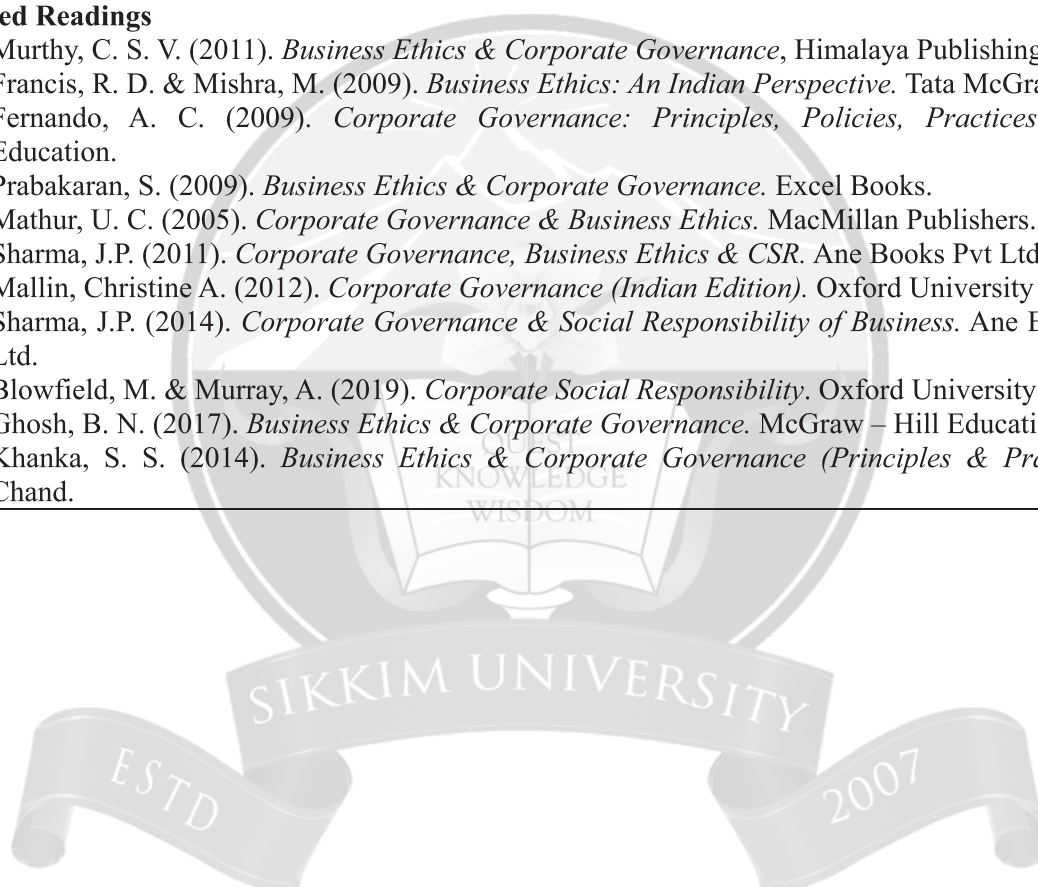
Assessment Framework

1. Written Exam
2. Projects
3. Seminars
4. Assignments
5. Class Tests

Formative Assessment [50 Marks]			Summative Assessment [50 Marks]		
Theory / Concepts	Practical / Numerical	Skill Based Activity	Theory / Concepts	Practical / Numerical	Skill Based Assessment
20	NA	10	40	NA	30

Suggested Readings

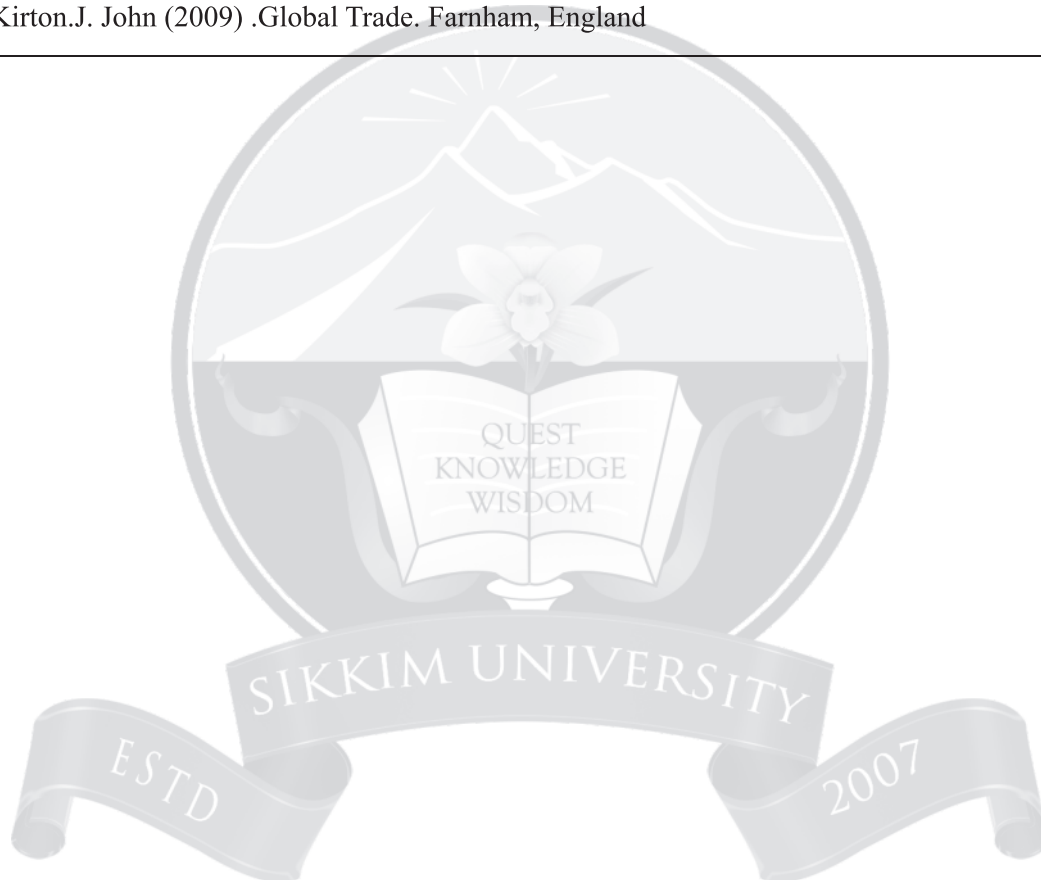
1. Murthy, C. S. V. (2011). *Business Ethics & Corporate Governance*, Himalaya Publishing House.
2. Francis, R. D. & Mishra, M. (2009). *Business Ethics: An Indian Perspective*. Tata McGraw Hill.
3. Fernando, A. C. (2009). *Corporate Governance: Principles, Policies, Practices*. Pearson Education.
4. Prabakaran, S. (2009). *Business Ethics & Corporate Governance*. Excel Books.
5. Mathur, U. C. (2005). *Corporate Governance & Business Ethics*. MacMillan Publishers.
6. Sharma, J.P. (2011). *Corporate Governance, Business Ethics & CSR*. Ane Books Pvt Ltd.
7. Mallin, Christine A. (2012). *Corporate Governance (Indian Edition)*. Oxford University Press.
8. Sharma, J.P. (2014). *Corporate Governance & Social Responsibility of Business*. Ane Books Pvt. Ltd.
9. Blowfield, M. & Murray, A. (2019). *Corporate Social Responsibility*. Oxford University Press.
10. Ghosh, B. N. (2017). *Business Ethics & Corporate Governance*. McGraw – Hill Education.
11. Khanka, S. S. (2014). *Business Ethics & Corporate Governance (Principles & Practice)*. S. Chand.



III Semester		Course Level: 600		Total Marks: 100	
COM – C – 602: International Trade					
L+T+P: 3+1+0 = 4 Credits		Lecture: 45 Hrs. + Tutorial: 15 Hrs. + Practical: 0 Hrs.			
Course Learning Outcomes On successful completion of the course, the students will be able to CLO1. Understand and explore global trade - the connectedness of people, places, and products. CLO2. Critically examine the trade theories. CLO3. Focus on identifying India’s position in global trade and prospects. CLO4. Understand the economic & strategic importance of Regional trade cooperations. CLO5. Examine the influence of technology in shaping the present trade.					
Unit	Unit Title	Contents			
I	International Trade Essentials	Why do nations trade? Trade as an engine of growth, globalization- need and impact, Stages of internationalization of Business, Free Trade Vs Protection—arguments for and against, Types of tariffs and quota—Impact of tariff and quota, Subsidies, Anti-dumping. export promotion vs import substitution.			
II	Trade Theories	Mercantilism; Absolute Cost theory, factor endowment theory, Complimentary trade theories, Modern theory of trade- Hecksher-Ohlin theory; Terms of trade.			
III	Regional and International Economic Cooperations	ASEAN, SAARC, BIMSTEC, EU, NAFTA/USMCA, SAFTA, and UNCTAD. India-Nepal Trade. Critical examination of India’s role in the cooperation.			
IV	Recent Developments in International Trade	Technological Advantage and Trade, Trade and ecology, Global Value Chains (GVCs), Trade and circular economy- conceptual foundation, principles, need, new frontiers, interlinkages between trade and circular economy.			
Skill Development Activities: 1. Visit to websites of international institutions for trade related contents. 2. Projects for analysis 3. Reference to News on Trade related agreements 4. Know Corporate manifestation in response to agreements					
Teaching and Learning Strategies: 1. Classroom teaching, 2. Group assignment, 3. Group discussion and presentation, 4. Case studies					
Assessment Framework 1. Written Exam 2. Projects 3. Seminars 4. Assignments 5. Class Tests					
Formative Assessment [50 Marks]			Summative Assessment (50 Marks)		
Theory / Concepts	Practical / Numerical	Skill Based Activity	Theory / Concepts	Practical / Numerical	Skill Based Assessment
40	NA	10	40	NA	10

Suggested Readings:

1. Carbugh, R , J. (2019). International Economics. Noida, Uttar Pradesh: Cengage Learning.
2. Chacholiadas, M. (1980). International Trade: Theory and Policy. New York City, United States: McGraw Hill Inc.
3. Palley, Levy (2011) The Rise and Fall of Export Led Growth, Economic Institute WP675,
4. J. Frankel, D. Romer,(1999) Does Trade Cause Growth AER, 89
5. Khanna & Gupta (2001), Is Free Trade Good for the Environment?
6. W. Antweiler, B. Copeland, M. S. Taylor, AER, 91 2001 World Resources & Trade,
7. Cheruilam, F.(2006) International Trade and Export Management, HPH.
8. Rathod, B. S.(1999) Export Marketing, Himalaya Publishing House.
9. Krugman, Obstfeld & Melitz. (2017). International Trade: Theory and Policy, Pearson Education
10. Kerr.A.W and Gaisfors.D.J. (2007). Handbook on International Trade Policy. Edward Elgar.
11. Woolcock. S. (2007). Trade and Investment rule-making : the role of regional and bilateral agreements. Bookwell. New Delhi.
12. Kirton.J. John (2009) .Global Trade. Farnham, England



III Semester		Course Level: 600	Total Marks: 100
COM – C – 603: Project Management			
L+T+P: 3+1+0 = 4 Credits		Lecture: 45 Hrs. + Tutorial: 15 Hrs. + Practical: 0 Hrs.	
Course Learning Outcomes On successful completion of the course, the students will be able to CLO1. Understand concepts and features of the project and its organization structures. CLO2. Familiarize the key management concepts ass per the Guide of Project Management Body of Knowledge (PMBOK) by Project Management Institute (PMI) CLO3. Make project identification and appraisal and also perform the effective planning process for the project execution. CLO4. Design and execute the network analysis to plan and manage the project scheduling. CLO5. Analyses and assess the various types of risk involved to execute the project.			
Unit	Unit Title	Contents	
I	Introduction to Project Management	Definition, Objective, Scope and Nature, Concepts, Philosophy, Principles. <i>Project Features</i> ; Project types, and Regulatory framework. <i>The Project Life Cycle</i> : Phases of Project Management Life Cycle, Project Management Processes, Impact of Delays in Project Completions. <i>Project Identification Process</i> ; Project Initiation, Pre-Feasibility Study, Feasibility Studies, Project Break-Even point. <i>Taxation</i> ; Incentives, Planning and Investment decisions, Zero based project formulation.	
II	Project Planning & Organization	<i>Project Planning</i> : Introduction, Project Planning, Need of Project Planning, Project Life Cycle, Roles, Responsibility and Team Work, Project Planning Process, Work Breakdown Structure (WBS). <i>Project Organization</i> : Types, Responsibilities of Project Leader; Relationship between Project Manager and Line Manager, Leadership Styles for Project Managers, Conflict Resolution, Management of Team, Diversity and Change.	
III	Project Resources Allocation & Network Analysis	<i>Resources Considerations in Projects</i> : Resource Allocation, Scheduling, Project Cost Estimate and Budgets, Cost Forecasts, Quality, Quality Concepts, Value Engineering, Purchase Cycle, Contract Management, Procurement Process. Social Cost Benefit Analysis. <i>Project Network Analysis</i> : PERT and CPM; Introduction, Development of Project Network, Time Estimation, PERT Model, Measures of variability, CPM Model, Network Cost System. <i>Project Management Information System (PMIS)</i> ; Need, Plan and Design.	
IV	Project Risk Management & Project Closure	<i>Project Risk Management</i> ; Role, Steps, Risk Identification, Risk Analysis, Remedial Measures for Risk aversion. <i>Performance Measurement</i> ; Productivity, Performance Evaluation, Benefits and Challenges, Controlling the Projects. <i>Project Closure</i> : Project Close-out; Termination and Follow-up: Introduction, Project Close-out, Steps for Closing the Project, Project Termination, Project Follow-up.	
Skill Developmental Activities 1. To identify the various types of project ideas using the Mind Map Software and evaluate the same through financial and economic feasibility study. 2. To prepare the work breakdown structure (WBS) for different types of projects by using MS- Project. 3. To evaluate the different types of project organization structures and different style of leadership.			

4. To measure the project schedule through the Network Analysis.
5. To identify and analyze the quantum of risk by preparing the Risk Breakdown Structure (RBS) and develop the suitable strategies to overcome the same.
6. To evaluate the different types of successful and failure projects as a complete case study. As a budding project leader to understand role of the project leader's during the various stages of projects execution.

Teaching and Learning Strategies:

1. *Classroom Lectures,*
2. *Problem Solving,*
3. *Tutorials,*
4. *Group Discussion,*
5. *Seminar,*
6. *Case Studies.*

Assessment Framework

1. Written Exam
2. Projects
3. Seminars
4. Assignments
5. Class Tests

Formative Assessment [50 Marks]			Summative Assessment [50 Marks]		
Theory / Concepts	Practical / Numerical	Skill Based Activity	Theory / Concepts	Practical / Numerical	Skill Based Assessment
30	10	10	30	10	10

Suggested Readings

1. Project Management Institute (2013) A Guide to the Project Management Body of Knowledge (PMBOK Guide) Fifth Edition, PMI, PEN, USA.
2. James P. Lewis (2010), Project Planning, Scheduling, and Control: The Ultimate Hands-On Guide to Bringing Projects in On Time and On Budget , Fifth Edition. Mc Graw Hills Professional. NY. USA.
3. Harold R. Kerzner, and International Institute for Learning (2010), Project Management - Best Practices: Achieving Global Excellence (The Iil/Wiley Series in Project Management), John Wiley & Sons; 2nd Edition, NY, USA.
4. Koster Kathrin (2013), International Project Management, Sage Publication.
5. Nancy Lyons (2012), Interactive Project Management: : Pixels, People, and Process, 1/e, Pearson Education, New Delhi.
6. Richard Newton (2012), The Project Management Book: How to Manage Your Projects To Deliver Outstanding Results, 1/e, Pearson Education, New Delhi.
7. Shri Narendra Singh (2015), Project Management and Control, Himalaya Publishing House, New Delhi.
8. Nagarajan K (2015), Project Management, New Age International, New Delhi.
9. Das S C (2015), Project Management, PHI, New Delhi.
10. Patel M. Bhavesh (2010), Project Management, Second Edition, Vikash Publishing, Noida.

Accounting Specialization		
III Semester	Course Level: 600	Total Marks: 100
COM – C – 604: Advanced Cost & Management Accounting		
L+T+P: 3+1+0 = 4 Credits	Lecture: 45 Hrs. + Tutorial: 15 Hrs. + Practical: 0 Hrs.	
Course Learning Outcomes On successful completion of the course, the students will be able to CLO1. Comprehend the cost accounting system essential for internal reporting CLO2. Get acquainted with variety of costing techniques for decision making CLO3. Compare and identify costing system appropriate for business processes CLO4. Solve the cases and problems using tools and techniques of cost accounting CLO5. Identify the need for research in the field.		
Unit	Unit Title	Contents
I	Managerial Decisions	Management Accounting in Social Context Designing Cost & Management Accounting System in an Organisation Behavioural Aspects of Management Accounting Changing world of Management Accounting - Strategic Cost Management Framework
II	Marginal Costing	Cost Concepts, Terminology and Classifications Cost centers and activities. Absorption Costing, Variable Costing and Differential Costing Cost-Volume- Profit Analysis, Make or Buy Decision Pricing Decision for Domestic and Export Order including Transfer Pricing Key Factor Utilisation Decision Shut Down Decision Input Mix Decision
III	Budgetary Control	Budgetary Control and Profit Planning Zero Based Budgeting Activity Based Budgeting Responsibility Accounting and Control Reports Standard Costing and Variance Analysis
IV	Performance Evaluation Techniques	Activity Based Costing ; Concept, critical appraisal , and comparative statements based on cases. Throughput Accounting: Theory of constraints, concept of rope and drum, Economic Value Added: Concept, application and cases. Balanced Score Card (BSC): Concept , application and cases. Comparison of ABC, EVA and BSCs Target Costing, Product and Service Life Cycle Costing
Skill development activities: 1. Reference to company information regarding implementation of relevant costing system. 2. Solving cases using Electronic Spreadsheet. 3. Express their analytical aptitude by way of presentations in seminars. 4. Present their perspective in group discussions. 5. Reference to ICMAI website for comparison, and evolution of methods.		
Teaching and Learning Strategies: 1. Classroom Lectures, 2. Problem Solving,		

3. Tutorials,
4. Group Discussion,
5. Seminar,
6. Case Studies.

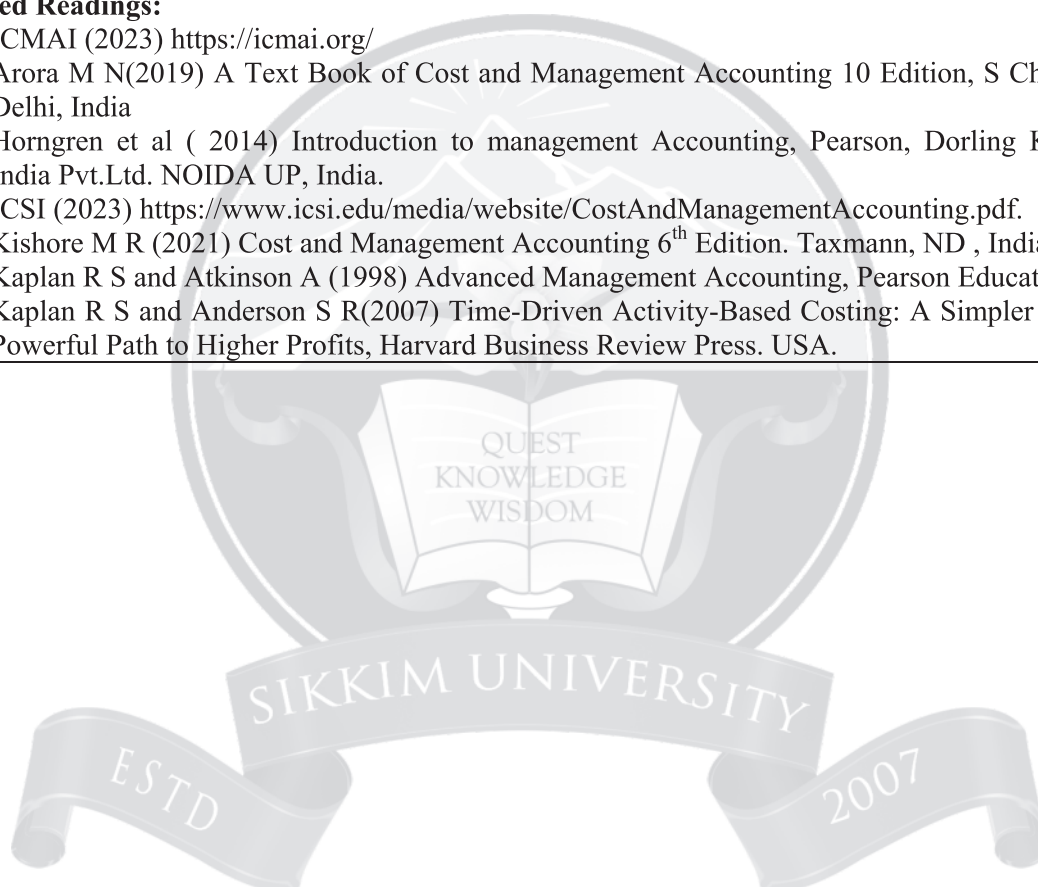
Assessment Framework

1. Written Exam
2. Projects
3. Seminars
4. Assignments
5. Class Tests

Formative Assessment [50 Marks]			Summative Assessment [50 Marks]		
Theory / Concepts	Practical / Numerical	Skill Based Activity	Theory / Concepts	Practical / Numerical	Skill Based Assessment
20	15	15	20	15	15

Suggested Readings:

1. ICMAI (2023) <https://icmai.org/>
2. Arora M N(2019) A Text Book of Cost and Management Accounting 10 Edition, S Chand, New Delhi, India
3. Horngren et al (2014) Introduction to management Accounting, Pearson, Dorling Kinderslay India Pvt.Ltd. NOIDA UP, India.
4. ICSI (2023) <https://www.icsi.edu/media/website/CostAndManagementAccounting.pdf>.
5. Kishore M R (2021) Cost and Management Accounting 6th Edition. Taxmann, ND , India.
6. Kaplan R S and Atkinson A (1998) Advanced Management Accounting, Pearson Education.
7. Kaplan R S and Anderson S R(2007) Time-Driven Activity-Based Costing: A Simpler and More Powerful Path to Higher Profits, Harvard Business Review Press. USA.



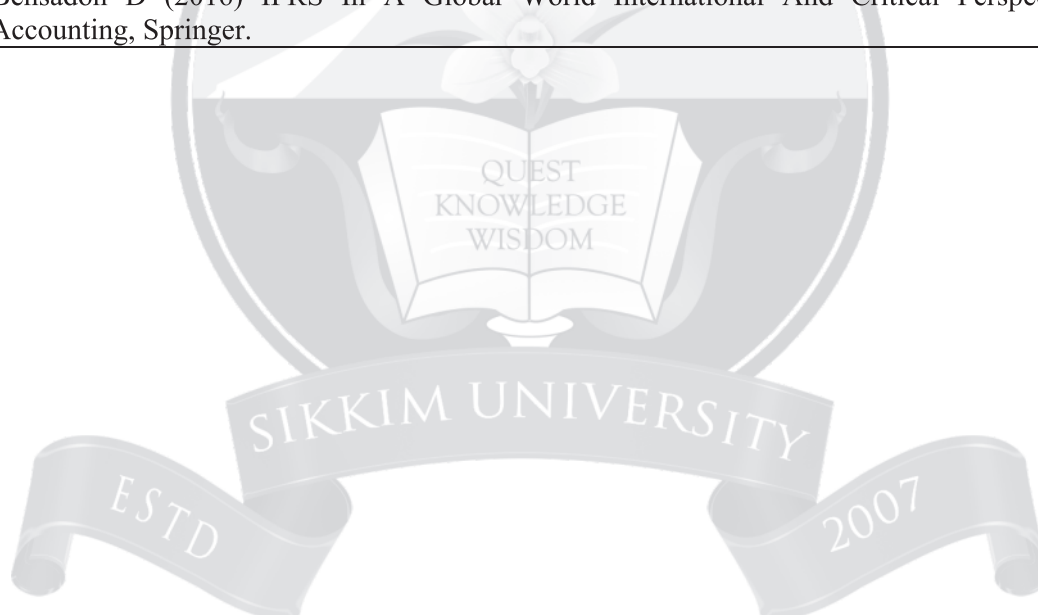
Accounting Specialization		
III Semester	Course Level: 600	Total Marks: 100
COM – C – 605: Accounting Theory		
L+T+P: 3+1+0 = 4 Credits	Lecture: 45 Hrs. + Tutorial: 15 Hrs. + Practical: 0 Hrs.	
Course Learning Outcomes On successful completion of the course, the students will be able to CLO1. Comprehend the theoretical underpinnings of Accounting System CLO2. Acquaint with the national and international set-up for developing Ind AS and IFRS CLO3. Compare and contrast the accounting practices. CLO4. Solve the problems in accordance with Ind AS. CLO5. Identify the gaps in existing system and practices.		
Unit	Unit Title	Contents
I	Theoretical Underpinnings	Approaches to Accounting Theory; Normative and Positive accounting theories, Ethics in accounting, Social and Environmental Accounting, Professional judgement in accounting. Institutional insights; IASB, Indian GAAP, and adoption of IFRS by India.
II	Theory in Practice I	Theory of Measurement and Valuation; Ind AS 113 Fair Value Measurement, Ind AS -2 on Valuation of Inventories, Ind AS 115 Revenue from contracts with customers.
III	Theory in Practice-II	Theory of Equity and Justice: Ind AS 16 Property Plant and Equipment, Ind AS 105 Non-Current Assets Held for Sale and Discontinued Operations. Ind AS 102, Valuation of Equity Shares, Ind AS 102 Share based payment System.
IV	Recent Trends	IFRS for SMEs and Micro enterprises; Theoretical overview. IFRS for Environmental and Social Governance (ESG) Recent developments in Ind AS Forensic Accounting; Frauds and their types, Flags, Overview of audit tools, and techniques for auditing in computerized environment.
Skill Development Activities: Students are required to refer to company Annual report and identify the implementation of relevant Ind AS. <div><div>1. Solve Ind As related numericals</div><div>2. Understand the case studies</div><div>3. Present their perspective in group discussions and seminars</div><div>4. Refer to IFRS website for Comparison of Ind AS with IFRS to comprehend the element of convergence.</div></div>		
Teaching and Learning Strategies: <div><div>1. Classroom Lectures,</div><div>2. Problem Solving,</div><div>3. Tutorials,</div><div>4. Group Discussion,</div><div>5. Seminar,</div><div>6. Case Studies.</div></div>		
Assessment Framework <div><div>1. Written Exam</div><div>2. Projects</div><div>3. Seminars</div><div>4. Assignments</div></div>		

5. Class Tests

Formative Assessment [50 Marks]			Summative Assessment [50 Marks]		
Theory / Concepts	Practical / Numerical	Skill Based Activity	Theory / Concepts	Practical / Numerical	Skill Based Assessment
20	15	15	20	20	10

Suggested Readings:

1. IFRS(2023) <https://www.ifrs.org/>
1. ICAI (2023) <https://icai.org/>
2. Hopwood W S et al (2023) Essentials of Forensic Accounting, 2nd Edition, AICPA and CIMA, London UK.
3. George A. Manning (2019), Financial Investigation and Forensic Accounting 3rd Edition, CRC Press, NY USA, ISBN 978-0367864347.
4. B.D. Chatterjee, JinenderJain(2023), Illustrated Guide to Indian Accounting Standards (Ind AS) Taxmann,ND ,India.
5. Godfrey J (2003) Accounting Theory 5th Editionm John Wiley, NY USA.
6. Hendriksen (1991)Accounting Theory 1991 Edition, McGrawHill .
7. William Andrew Paton(2015) Accounting Theory With Special Reference to the Corporate Enterprise, Andesite Press.
8. Zabihollah Rezaee(2019) Forensic Accounting and Financial Statement Fraud Volume II Forensic Accounting Performance, Business Expert Press.
9. Wahlen J M(2012) Intermediate Accounting Reporting And Analysis The Fasb Accounting Standards Codification. Cengage Learning.
10. Bensadon D (2016) IFRS In A Global World International And Critical Perspectives On Accounting, Springer.



Accounting Specialization		
III Semester	Course Level: 600	Total Marks: 100
COM – C – 606: Accounting for Services		
L+T+P: 3+1+0 = 4 Credits	Lecture: 45 Hrs. + Tutorial: 15 Hrs. + Practical: 0 Hrs.	
Course Learning Outcomes On successful completion of the course, the students will be able to CLO1. Have a conceptual understanding of specialized accounting, CLO2. Know applicability of Industry specific Ind AS CLO3. Comprehend the need for uniform system of accounting. CLO4. Critically examine the similarities and contrasts in practices across industries. CLO5. Identify scope for research in the spectrum of specialized accounting.		
Unit	Unit Title	Contents
I	Hotels and Educational Institutions	Accounting for Hotels: Accounting for cash, accounting for sales, allowances to guest, Visitors' Ledger, Preparation of Financial Statements. Accounting for Educational Institutions: Current scenario of accounting and financial reporting, diversity in accounting practices , Need for accountability of the financial resources, applicability of the Accounting standards, Accounting treatment of Restricted Funds, Endowment funds, Unrestricted Funds, Corpus funds of educational institutions, Financial Statements for Higher Educational Institutions
II	Transportation, Hospitals and Electricity Companies	Accounting for Transport Companies: Introduction, Bill of lading, Daily Log Book, Voyage Accounting. Accounting for Hospitals: Types of hospitals, Items of income and expenditure, Preparation of financial Statements Accounting for Electricity companies: Replacement of assets, Preparation of Financial Statements of Electricity Companies.
III	Banking and Insurance Companies	Accounting for Banking: Introduction, Reserves, Preparation of Financial Statements of Banking Sector Companies, Pillar III Disclosures under the New Capital Adequacy Framework, Asset classifications, RBI's Prudential Norms relating to advances. Accounting for Insurance Companies: General principles and concept of Insurance, Applicability of Ind AS 104 on Insurance companies, Valuation Balance Sheet Preparation of Financial Statements of Insurance Sector Companies as per IRDA
IV	Government and Cooperative Organizations	Government Accounting: Fundamentals; Switch over from cash to accrual basis accounting. Accounting of Local Government Institutions, Current scenario, Way forward, preparation of financial statements. Cooperative Organizations: Basic books of account of cooperative organizations.
Skill Development Activities: 1. Visit the website of regulatory authority for relevant circulars and notifications on accounting issues. 2. Visit any office of Panchayata / Municipality / local self government and collect financial statements and give suggestion for improvement if any. 3. Visit the RBI website and find out the significance of change in Repo rate, Reverse Repo rate etc.		

4. Update yourself with universal implementation of TSA system of accounting in autonomous bodies.
5. Visit any small hotel/ restaurant and find out the accounting system being followed by these organizations.
6. Prepare a list of Major and Minor Heads of Account of Government of India and States.

Teaching and Learning Strategies:

1. Classroom Lectures,
2. Problem Solving,
3. Tutorials,
4. Group Discussion,
5. Seminar,
6. Case Studies.

Assessment Framework

1. Written Exam
2. Projects
3. Seminars
4. Assignments
5. Class Tests

Formative Assessment [50 Marks]			Summative Assessment [50 Marks]		
Theory / Concepts	Practical / Numerical	Skill Based Activity	Theory / Concepts	Practical / Numerical	Skill Based Assessment
20	20	10	20	20	10

Suggested Readings:

1. ICAI (2015); Compendium of Accounting Standards for Local Bodies (ASLBs), Institute of Chartered Accountants of India, New Delhi.
2. CAIIB (2023); Banking Regulations and Business Laws; IIBF, Macmillan Publications.
3. Gupta PK (2011); Insurance and Risk Management; Himalaya Publishing House, Mumbai.
4. Martin G. Jagels & Michael M. Coltman (2004) Hospitality Management Accounting; John Wiley & Sons, Inc. New Jersey.
5. Jonathan A. Hales (2005) Accounting and Financial Analysis in the Hospitality Industry; Elsevier Butterworth-Heinemann, Amsterdam.
6. The Institute of Cost Accountants of India (2016); Financial Accounting.
7. JAIIB (2023); Accounting and Financial Management for Bankers, IIBF, Macmillan Publications.
8. Government Accounting Rules (1990) Issued by the Ministry of Finance, Department of Expenditure, Controller General of Accounts.
9. M Hanif & A Mukherjee (2019); Modern Accountancy Vol II, McGraw Hill, Chennai.
10. PWC(2023) <http://www.pwc.com/powerandutilities>; Financial reporting in the power and utilities industry.

Marketing Specialization					
III Semester		Course Level: 600		Total Marks: 100	
COM – C – 607: Services Marketing					
L+T+P: 3+1+0 = 4 Credits		Lecture: 45 Hrs. + Tutorial: 15 Hrs. + Practical: 0 Hrs.			
Course Learning Outcomes					
On successful completion of the course, the students will be able to					
CLO1. Know the concept of services marketing					
CLO2. Understand the significance of consumer focused quality services					
CLO3. Critically examine the tenets of planning for services marketing					
CLO4. Draw a broad plan and compare the approaches.					
CLO5. Isolate the scope for research in the field.					
Unit	Unit Title	Contents			
I	Concept of Services Marketing	Definition and development of Special characteristics of services, Classification of services, Service as a process; Reasons for growth of service sector, Marketing Challenges in service business; Service Marketing Environment, 7 Ps of Marketing, Modern Trends in Service Marketing.			
II	Service Quality and Customer Focus	Determinants of Service Quality with Core Features; Customer expectation and perception of services quality, Quality Models- The Integrated Gaps Model of Service quality (SERVQUAL, SEVPERF); The service consumer behaviour; Factors Influencing Customer Satisfaction.			
III	Service Planning and Management	Service Planning- Key components in the design of service offering; Service Encounter; Service Vision and Service Strategy; Service Delivery; Service Blueprint; Servicescape. Advertising, Branding and Packaging of Services; Pricing of Services			
IV	Service Marketing Application	Concepts of Marketing of Financial Services, Tourism Services, Health Services. Service Failure; Service Recovery; Customer Retention With special reference to India			
Skill development activities:					
1. Exposure to various services that are marketed.					
2. Comparison of marketing strategies across variety of services					
3. Drafting SWOT analysis across the services industry for planning					
4. Exposure to service-related marketing manuals					
5. Discussions and Seminars for innovative outcomes.					
Teaching and Learning Strategies:					
1. Classroom Lectures,					
2. Problem Solving,					
3. Tutorials,					
4. Group Discussion,					
5. Seminar,					
6. Case Studies.					
Assessment Framework					
1. Written Exam					
2. Projects					
3. Seminars					
4. Assignments					
5. Class Tests					
Formative Assessment [50 Marks]			Summative Assessment [50 Marks]		
Theory /	Practical /	Skill Based	Theory /	Practical /	Skill Based

Concepts	Numerical	Activity	Concepts	Numerical	Assessment
30	NA	20	30	NA	20

Suggested Readings

1. Love Luck,(2014), Marketing of Services, Pearson Education, New Delhi.
2. K Ram Mohan Rao(2010), Service Marketing; Pearson Education,New Delhi.
3. Zeithaml, V.A and Bitner, M J (2010), Service Marketing; TMH, New Delhi.
4. Nimit & Monika Chowdhary (2014), Text Book of Marketing of Services: The Indian Experience; McMillan , New Delhi.
5. Rajendra Nargundkar (2013), Service Marketing; TMH
6. Bhattacharjee, (2011), Service Marketing; Excel Books.



Marketing Specialization		
III Semester	Course Level: 600	Total Marks: 100
COM – C – 608: Consumer Behaviour		
L+T+P: 3+1+0 = 4 Credits	Lecture: 45 Hrs. + Tutorial: 15 Hrs. + Practical: 0 Hrs.	
Course Learning Outcomes On successful completion of the course, the students will be able to CLO1. Know the theoretical basis of Consumer behaviour. CLO2. Comprehend the factors responsible for manifestation of consumers' choice. CLO3. Critically analyse the successful strategies in practice. CLO4. Compare and contrast theories with corporate practices. CLO5. Locate the gaps essential to be filled in by research.		
Unit	Unit Title	Contents
I	Introduction	Concept, Definition, Nature, Scope and Applications of consumer behaviour. Consumer behaviour and life-style marketing. Concept of Man-Economic, passive, cognitive and emotional.
II	Determinants of Consumer Behaviour	International Determinants; Consumer motivation and involvement; Information processing and consumer ; perception Learning; Consumer attitude; Personality; Values and life-style External Determinants; Family and household influences; Reference groups and social class; Cultural and sub-cultural differences; Family life-style
III	Consumer Decision Making	Introduction to buying process; Problem recognition; Information processing; Evaluation of alternatives; Purchase and post-purchase behaviour; Models of consumer decision making.
IV	Cross Cultural Consumer and Industrial Buying Behaviour	Industrial buying behaviour; Urbanization of consumer markets and marketing implications ; Impact of information technology on consumer behaviour Recent trends
Activities: 1. Reference to corporate advertisements in media. 2. Analysis of Industry wide strategies to attract and retain consumers. 3. Consumer survey for comprehension and practice. 4. Reference to journals and news for drawing recent trends 5. Draft of SWOT analysis of industry specific consumer choice		
Teaching and Learning Strategies: 1. Classroom Lectures, 2. Problem Solving, 3. Tutorials, 4. Group Discussion, 5. Seminar, 6. Case Studies.		
Assessment Framework 1. Written Exam 2. Projects 3. Seminars		

4. Assignments

5. Class Tests

Formative Assessment [50 Marks]			Summative Assessment [50 Marks]		
Theory / Concepts	Practical / Numerical	Skill Based Activity	Theory / Concepts	Practical / Numerical	Skill Based Assessment
30	NA	20	30	NA	20

Suggested Readings

1. Asseal, H (1994); Consumer Behaviour and Marketing (South Western Publ. Co., Ohio, 1994)
2. Bennet, P.D. & H.H. Kassarijion (2002); Consumer Behaviour, Prentice Hall, New Delhi, 2002
3. Block and Roering (1997); Essentials of Consumer Behaviour, Dryden Press, Chicago.
4. Nair, Suja (2001); Consumer Behaviour: Text and Cases, Himalaya Publishing House, Mumbai.
5. Laudon, D.L (1997); Consumer Behaviour, Tata McGraw Hill, New Delhi.
6. Schiffan, L G. & Kanuk, L (2002), Consumer Behaviour, Pearson, New Delhi.
7. Wilkey, William L (1998), Consumer Behaviour, John Willey & sons, New York.



Marketing Specialization					
III Semester		Course Level: 600		Total Marks: 100	
COM – C – 609: Marketing Research					
L+T+P: 3+1+0 = 4 Credits		Lecture: 45 Hrs. + Tutorial: 15 Hrs. + Practical: 0 Hrs.			
Course Learning Outcomes					
On successful completion of the course, the students will be able to					
CLO1. Know the components of research design essential for conducting marketing research.					
CLO2. Understand the steps essential for conducting marketing research.					
CLO3. For a given circumstance can independently plan a survey.					
CLO4. Critically examine among the approaches to marketing research.					
CLO5. Synthesize the findings of successful corporate marketing research.					
Unit	Unit Title	Contents			
I	Marketing Research and Research Design	Definition, Process, Decision Making, Defining the Problem, Management-Decision Problem and Marketing Research Problem, Research Questions and Hypothesis, Basic Research Design and the Types of Research			
II	Exploratory and Descriptive Research	<i>Exploratory Research</i> ; Secondary vs. Primary Data, How to Use Secondary Data, Sources of Secondary Data, Introduction to Qualitative Research, Focus Groups <i>Descriptive Research</i> ; Survey Methods, Observational Methods, Choice Between Surveys and Observation methods			
III	Scaling and Sampling	<i>Scaling</i> : Primary Scales of Measurement, Comparative Scales, Non-comparative Scales. Non-comparative Scale Decisions, Scale Evaluation, Questionnaire Design. <i>Sampling</i> ; The Concept of Sampling, The Sampling Design Process, Non-probability Sampling, Probability Sampling, Internet Sampling.			
IV	Data Analysis and Reporting	Data Collection, Data Preparation, Data Analysis, Communicating the Research Results.			
Teaching and Learning Strategies:					
1. Classroom Lectures, 2. Problem Solving, 3. Tutorials, 4. Group Discussion, 5. Seminar, 6. Case Studies.					
Assessment Framework					
1. Written Exam 2. Projects 3. Seminars 4. Assignments 5. Class Tests					
Formative Assessment [50 Marks]			Summative Assessment [50 Marks]		
Theory / Concepts	Practical / Numerical	Skill Based Activity	Theory / Concepts	Practical / Numerical	Skill Based Assessment

20	10	20	30	10	10
Suggested Readings 1. Malhotra N K (2016) Essentials of Marketing Research, 1/e Pearson Education, New Delhi. 2. Malhotra N K (2016) Marketing Research, 7/e Pearson Education, New Delhi 3. Bajpai N (2015) Marketing Research, Pearson Education, 3/e New Delhi. 4. Wilson A (2014), Marketing Research: An Integrated Approach, 5/e, Pearson Education, New Delhi. 5. Arora, Richa, Mahankale, and Nitin R (2015), Marketing Research, PHI, New Delhi. 6. Green, et.al (2016), Research for Marketing Decisions, PHI, New Delhi					



IV Semester	Course Level: 600	Total Marks: 100
COM – C – 651: Strategic Management		
L+T+P: 3+1+0 = 4 Credits	Lecture: 45 Hrs. + Tutorial: 15 Hrs. + Practical: 0 Hrs.	
Course Learning Outcomes		
On successful completion of the course, the students will be able to		
CLO1. Create a conducive climate for strategic thinking and leadership so as to adopt strategic approach.		
CLO2. Identify endogenous and exogenous forces influencing strategic decision making		
CLO3. Develop strategies keeping core competencies acquired over the years.		
CLO4. Develop competitive building blocks and design strategies to improve core competitive skills and advantages.		
CLO5. Enlighten all stake holders on the linkages between strategy formulation, implementation and evaluation.		
Unit	Unit Title	Contents
I	Introduction	Concept and Role of Strategy; The Strategic Management Process; Approaches to Strategic Decision Making; Strategic Role of Board of Directors and Top Management; Strategic Intent – Corporate Mission, Vision, Objectives and Goals; Concept of Strategic Fit, Leverage and Stretch; Strategic flexibility and Learning Organization; Blue Ocean Strategy.
II	Environmental Analysis	Environmental Profile; Constructing Scenarios. Environmental Scanning Techniques- ETOP, QUEST and SWOT (TOWS). Analysis of Operating Environment - Michael Porters Model of Industry Analysis. Analysis of Internal Environment– Resource Audit; Resource Based View (RBV); Value Chain Analysis; Core and Distinctive Competencies; From Sustainable Competitive Advantage to Transient Competitive Advantage.
III	Strategic Choice & Situation Specific Strategies	Strategic options at Corporate Level –Growth, Stability and Retrenchment Strategies; Strategic options at Business Level- Michael Porters’ Competitive Strategies and Cooperative Strategies; Evaluation of Strategic Alternatives – Product Portfolio Models (BCG matrix, GE Matrix, etc.); Concept of Corporate Restructuring. Strategies for situation like competing in emerging industries, maturing or declining industries, fragmented industries, hyper –competitive industries and turbulent industries; Strategies for industry leaders, runner -up firms and weak businesses.
IV	Implementation of Strategy & Strategic HRM	Interdependence of Formulation and Implementation of Strategy; Issues in Strategy Implementation- Planning and Allocating Resources; Organisation Structure and Design; Budgets and support system commitment; culture and leadership; Strategy evaluation and control Concept and Importance of Strategic HRM in the Modern Business World. Investment Perspective of Human Resource; Understanding the success and failure of strategies adopted by organizations in India and other countries through case analysis with particular reference to HRM
Skill Developmental Activities		
2. Construct the TOWS Matrix OCP (Organizational Capability Profile).		
3. Analyze & make projects on the External & Internal Growth Strategies of different Industries.		
4. Make Project on the Strategies formulated by companies under Atmanirbhar Bharat.		
5. Analyze the Functional Strategies of Companies in different industries under Digital India.		
6. Analyze contemporary marketing strategies of any MNC of your choice.		

7. Discuss the success and failure of strategies adopted by organisations in India.

Teaching and Learning Strategies:

1. Classroom Lectures,
2. Problem Solving,
3. Tutorials,
4. Group Discussion,
5. Seminar,
6. Case Studies.

Assessment Framework

1. Written Exam
2. Projects
3. Seminars
4. Assignments
5. Class Tests

Formative Assessment [50 Marks]			Summative Assessment [50 Marks]		
Theory / Concepts	Practical / Numerical	Skill Based Activity	Theory / Concepts	Practical / Numerical	Skill Based Assessment
35	NA	15	35	NA	15

Suggested Readings

1. Hill, Charles W.L. & Jones, Gareth R. (2012). Strategic Management: An Integrated Approach. Cengage Learning, India.
2. Strickland, A. J. & Thompson, Arthur A. (1999). Strategic Management. McGraw Hill. New York.
3. Manikutty, S. Hoskisson, Robert E. Hitt, Michael A. & Ireland, R. D. (2011). Strategic Management: A South- Asian Perspective. Cengage Learning, India.
4. Porter, M.E. (1980). Competitive Strategy. The Free Press. New York.
5. Porter, M.E. (1985). The Competitive Advantage. The Free Press. New York.
6. Henry, Anthony E. (2021). Understanding Strategic Management. Oxford University Press.
7. Wheelen, Thomas. Hunger, J. Hoffman, Alan. & Bamford, Charles. (2017). Strategic Management and Business Policy: Globalization, Innovation and Sustainability. Prentice Hall.
8. McCarthy, Daniel J. Minichiello, Robert J. & Curran, Joseph R. (1987). Business Policy and Strategy: Concepts and Readings. Richard D. Irwin & AITBS. Delhi.
9. Glueck, W. F. & Jauch, L. (1984). Business Policy and Strategic Management. McGraw -Hill.
10. Kazmi, Azhar. Kazmi, Adela. (2020). Strategic Management and Business Policy. Tata McGraw -Hill.
11. Sengupta, N. K. (2007). Strategic Management: Contemporary Concepts and Cases. Vikas Publishing.
12. Ghosh, P.K. (2014). Strategic Management- Text & Case., Sultan Chand & Sons.
13. Nag, A. (2011). Strategic Management- Analysis, Implementation & Control, Vikas Publishing.

III Semester		Course Level: 600	Total Marks: 100
COM – C – 652: Cyber Security			
L+T+P: 3+1+0 = 4 Credits		Lecture: 45 Hrs. + Tutorial: 15 Hrs. + Practical: 0 Hrs.	
Course Learning Outcomes On successful completion of the course, the students will be able to CLO1. Know the technical terms associated with cyber security. CLO2. Understand the significance of cyber alertness for data protection against cybercrimes. CLO3. Associate the existing cyber laws with the contemporary cases. CLO4. Draft a plan for personal and organizational cyber security. CLO5. Critically identify scope for exclusions/inclusions of components in processes and plans for cyber security.			
Unit	Unit Title	Contents	
I	Overview	Cyber security increasing threat landscape, Cyber security terminologies- Cyberspace, attack, attack vector, attack surface, threat, risk, vulnerability, exploit, exploitation, hacker., Non-state actors, Cyber terrorism, Protection of end user machine, Critical IT and National Critical Infrastructure, Cyberwarfare, Case Studies.	
II	Cyber crimes	Cyber crimes targeting Computer systems and Mobiles- data diddling attacks, spyware, logic bombs, DoS, DDoS, APTs, virus, Trojans, ransomware, data breach., Online scams and frauds- email scams, Phishing, Vishing, Smishing, Online job fraud, Online sextortion, Debit/ credit card fraud, Online payment fraud, Cyberbullying, website defacement, Cybersquatting, Pharming, Cyber espionage, Cryptojacking, Darknet- illegal trades, drug trafficking, human trafficking., Social Media Scams & Frauds- impersonation, identity theft, job scams, misinformation, fake news cyber crime against persons - cyber grooming, child pornography, cyber stalking., Social Engineering attacks, Cyber Police stations, Crime reporting procedure, Case studies.	
III	Cyber Law	Cyber crime and legal landscape around the world, IT Act, 2000 and its amendments. Limitations of IT Act, 2000. Cyber crime and punishments, Cyber Laws and Legal and ethical aspects related to new technologies- AI/ML, IoT, Blockchain, Darknet and Social media, Cyber Laws of other countries, Case Studies.	
IV	Data Privacy, and Security Governance	Defining data, meta-data, big data, nonpersonal data. Data protection, Data privacy and data security, Personal Data Protection Bill and its compliance, Data protection principles, Big data security issues and challenges, Data protection regulations of other countries- General Data Protection Regulations(GDPR), 2016 Personal Information Protection and Electronic Documents Act (PIPEDA). Social media- data privacy and security issues. Cyber security Plan- cyber security policy, cyber crises management plan., Business continuity, Risk assessment, Types of security controls and their goals, Cyber security audit and compliance, National cyber security policy and strategy.	
Skill Development Activities: 1. Setting privacy settings on social media platforms. 2. Do's and Don'ts for posting content on Social media platforms. 3. Registering complaints on a Social media platform. 4. Prepare password policy for computer and mobile device.			

5. List out security controls for computer and implement technical security controls in the personal computer.
6. List out security controls for mobile phone and implement technical security controls in the personal mobile phone.
7. Log into computer system as an administrator and check the security policies in the system.

Teaching and Learning Strategies:

1. Classroom Lectures,
2. Problem Solving,
3. Tutorials,
4. Group Discussion,
5. Seminar,
6. Case Studies.

Assessment Framework

1. Written Exam
2. Projects
3. Seminars
4. Assignments
5. Class Tests

Formative Assessment [50 Marks]			Summative Assessment [50 Marks]		
Theory / Concepts	Practical / Numerical	Skill Based Activity	Theory / Concepts	Practical / Numerical	Skill Based Assessment
30	NA	20	30	NA	20

Suggested Readings:

1. Sumit Belapure and Nina Godbole (2019) Cyber Security Understanding Cyber Crimes, Computer Forensics and Legal Perspectives by, Wiley India Pvt. Ltd.
2. Dorothy F. Denning, Addison Wesley(2018) Information Warfare and Security.
3. Henry A. Oliver (2015) Security in the Digital Age: Social Media Security Threats and Vulnerabilities,
4. Create Space Independent Publishing Platform.
5. Natraj Venkataramanan and Ashwin Shriram() Data Privacy Principles and Practice by, CRC Press.
1. W. Krag Brothy(2012), 1st Edition Information Security Governance, Guidance for Information Security Managers , Wiley Publication.
2. Martin Weiss, Michael G. Solomon(2017) Auditing IT Infrastructures for Compliance ,2nd Edition, Jones Bartlett Learning.

IV Semester		Course Level: 600		Total Marks: 200	
COM – C – 653: Internship Based Dissertation & Viva Vocé					
L+T+P: 1+1+6 = 8 Credits		Lecture: 15 Hrs. + Tutorial: 15 Hrs. + Practical: 90 Hrs.			
Course Learning Outcomes					
On successful completion of the course, the students will be able to:					
CLO1. Know the skills essential for employability					
CLO2. Manifest the interpersonal skills for one to one and group interactions					
CLO3. Understand the knowledge essential for work and related practical environment					
CLO4. Identify the personality gaps in demand for formal environment					
CLO5. Comprehend the work environment in practice					
Unit	Unit Title	Contents			
I					
Skill Development Activities:					
1. ICT related exposure for analysis and presentation					
2. Articulation methods for report writing					
3. Group activities for interpersonal skills Problem identification					
Teaching and Learning Strategies:					
1. Attachment with industry					
2. One to one mentor and scholar interaction					
Assessment Framework					
1. Proposal preparation					
2. Written Report					
3. Presentation					
Formative Assessment [100 Marks]			Summative Assessment [100 Marks]		
Theory / Concepts	Practical / Numerical	Skill Based Activity	Theory / Concepts	Practical / Numerical	Skill Based Assessment
NA	NA	100	NA	NA	100
Suggested Exposure:					
• Industry Attachment					

IV Semester	Course Level: 600	Total Marks: 200			
COM – C – 654: Research Based Project Dissertation & Viva Vocé					
L+T+P: 1+1+6 = 8 Credits	Lecture: 15 Hrs. + Tutorial: 15 Hrs. + Practical: 90 Hrs.				
Course Learning Outcomes On successful completion of the course, the students will be able to : CLO1. Understand the process of enquiring into the literature gaps CLO2. Know the logical questioning to identify research problem CLO3. Understand the process of hypotheses formulation CLO4. Identify the statistical techniques suitable for testing hypotheses CLO5. Comprehend the application of concepts in practice					
Skill Development Activities: 1. Hands on software training 2. Exposure to the process of evolving a valid structured questionnaire 3. Group activities for nourishing interpersonal skills, to evolve tentative research design. 4. Seminars would improve on expression and public speaking skills 5. Case study will offer appraisal of cognitive aspects related to problem comprehension.					
Teaching and Learning Strategies: 1. One to one mentor and scholar interaction 2. Lectures for introducing students to fundamental concepts and underlying philosophy 3. Application of ICT for acquainting students with sources of data collection. 4. Group assignments for reviewing trends in the field of research. 5. Seminars and discussions for depth of knowledge in relevant field and its recent trends 6. Assignments to understand students’ ability to express relevant phenomena and events in the field.					
Assessment Framework 1. Proposal preparation 2. Written Report 3. Presentation					
Formative Assessment [100 Marks]		Summative Assessment [100 Marks]			
Theory / Concepts	Practical / Numerical	Skill Based Activity	Theory / Concepts	Practical / Numerical	Skill Based Assessment
NA	NA	100	NA	NA	100
Suggested Readings: Working papers					

Finance Specialization		
III Semester	Course Level: 600	Total Marks: 100
COM – C – 655: Financial Services		
L+T+P: 3+1+0 = 4 Credits	Lecture: 45 Hrs. + Tutorial: 15 Hrs. + Practical: 0 Hrs.	
Course Learning Outcomes On successful completion of the course, the students will be able to CLO1. Learn the meaning and relevance of financial services in the context of economic development. CLO2. Understand the relevance of Hire Purchase and Leasing as an alternative financing (equipment) and its importance in promotion of business. CLO3. Understand the meaning and significance of housing finance. CLO4. Understand the meaning of Venture Capital and its importance in entrepreneurship promotion. CLO5. To understand the meaning, importance of credit rating and securitization as a technique of financing.		
Unit	Unit Title	Contents
I	Introduction	Financial System: Various components of Financial System. Banking Sector Reforms. Financial Services: Meaning features, objectives, function, and its significance. Classification: Traditional (Fee based and Fund based services) and Modern Financial Services. Financial Innovation, Merchant banking; Loan syndication, Venture capital, Mutual Funds, Micro Finance & Role of SHGs. Factoring and Forfaiting, Custodian services, Advisory services, Credit instruments.
II	Hire Purchase and Leasing	Hire-Purchase: Conceptual framework – meaning, features, advantages, terms of agreement in hire - purchase; Hire-purchase versus Credit sales and Instalment sales. Leasing: Meaning, features, importance, types of Leasing; Advantages and disadvantages of Leasing, limitation, sales and lease back, Leasing Vs Hire-purchase; Legal aspects of Leasing; Challenges of lease companies;
III	Housing Finance and Venture Capital	Housing finance: Meaning and objectives, significance, factor propelling need for housing finance. National Housing Bank (NHB) – objective and functions; Housing and Urban Development Corporation (HUDCO); Role of housing finance corporations and the housing schemes; Recent developments. Venture capital: Meaning, features, scope and significance; Methods of venture financing; Venture capital scenario in India.
IV	Credit rating and Securitization	Credit Rating: Meaning, functions and significance of credit rating; Credit rating in India; Rating process and methodology; Credit rating agencies in India; Debt rating systems of CRISIL, ICRA and CARE; Criteria and limitations of rating Securitization – Meaning, feature and Significance, process, critical appraisal of securitization.
Activities: 1. Case Studies 2. Assignments 3. Project work 4. Group Discussion		

5. Reference to institutional websites.

Teaching and Learning Strategies:

1. Classroom Lectures,
2. Problem Solving,
3. Tutorials,
4. Group Discussion,
5. Seminar,
6. Case Studies.

Assessment Framework

1. Written Exam
2. Projects
3. Seminars
4. Assignments
5. Class Tests

Formative Assessment [50 Marks]			Summative Assessment [50 Marks]		
Theory / Concepts	Practical / Numerical	Skill Based Activity	Theory / Concepts	Practical / Numerical	Skill Based Assessment
40	NA	10	40	NA	10

Suggested Readings:

1. Madura, J. (2014). Financial markets and institutions. Cengage learning.
2. Khan, M. Y. (2019). Financial Services. Tata McGraw Hill.
3. Guruswamy, S. (2009). Essentials of financial services. Tata McGraw Hill
4. Khan, M. (2010). Indian Financial System. New Delhi: Tata McGraw Hill.
5. Bhole, L. M., & Mahakud, J. (2017). Financial Institutions and Markets. McGraw Hill.
6. Goel, S. (2011). Financial Services. PHI Learning Pvt. Ltd.
7. Gordon, E., & Natarajan, K. (2009). Financial markets and services. Mumbai: Himalaya Publishing House.
8. Sasidharan, K. (2008). Financial Services and System. New Delhi: Tata McGraw Hill.
9. Pathak, B. V. (2010). The Indian financial system: markets, institutions and services. Pearson Education India.
10. Machiraju, H. R. (2018). Indian financial system. Vikas Publishing House.



Finance Specialization		
III Semester	Course Level: 600	Total Marks: 100
COM – C – 656: Investment Management		
L+T+P: 2+1+1 = 4 Credits	Lecture: 30 Hrs. + Tutorial: 15 Hrs. + Practical: 15 Hrs.	
Course Learning Outcomes On successful completion of the course, the students will be able to CLO1. To understand concepts investment in securities and its risk and return. CLO2. To familiarize the different types of securities and its respective valuation models CLO3. To understand the concepts of modern portfolio theories and its applications. CLO4. To construct the optimal portfolio based on the different modern portfolio theories. CLO5. To evaluate the performance of the portfolio and revised the same based on the passive and active portfolio strategies.		
Unit	Unit Title	Contents
I	Basis of Investment	Investment, Speculation and Gambling, Investment Categories, Computation of stock index, Security Returns, Measurement of Returns and Risk; Systematic and Unsystematic Risk. <i>Fundamental Analysis:</i> Basics of Economic, Industry Analysis, Company analysis, Financial and Non - Financial Parameters, Analysis of Financial Statements. <i>Technical Analysis:</i> The Dow Theory, <i>Technical indicators:</i> Moving averages, Resistance and Support levels, Price, Volume and Open Interest graphs, RSI Index.
II	Securities Valuation	Features of Bonds, Risks and Returns of Bonds Bond Pricing analytics; Current Yield, Time-adjusted Yield to Maturity, Yield to Call, Duration Fixed Income Security: Preference Shares – Current Yield – Planning or Holding Period Return. <i>Valuation of Variable Income Security;</i> Equity Valuation, Book Value vs Market Value, Liquidation Cost, Replacement Cost – Intrinsic Value vs Market Price, Dividend Discount Model, Constant Growth Model (CGM), Multistage Growth Models, Price–Earnings (P/E) Ratio, Earnings Multiplier Approach.
III	Portfolio Construction	Mean Variance Criterion; calculation of Portfolio mean and variance using excel, Risk return representation of portfolios, Markowitz Diversification, Efficient Frontier, using solver to find efficient points, combining risky and risk-free securities, Capital Market Line – Optimal Portfolio – Sharpe’s Single Index Model – Characteristic Line. Estimation of Beta coefficient for select stocks in select industries – variance covariance matrix – Working out leads and lags in the stock market – Capital Asset Pricing Model (CAPM) – Testing CAPM using excel – Solving an Unconstrained Portfolio Problem – Solving a Constrained Portfolio Problem – Security Market Line – Assumptions – Testing the Security Market Line: The First-Pass Regression – The Second – Pass Regression – Arbitrage Pricing Model (APT) – FEMA Multifactor Model..
IV	Portfolio Management	Passive vs. Active Management – Passive Equity Portfolio Management Strategy – Index Portfolio Construction Techniques – Tracking Error – Methods of Index Portfolio Investment – Fundamental Active Strategies – Technical Strategies – Market Anomalies – Value vs. Growth Investments – Investor Behaviour and Stock Returns – <i>Portfolio Performance Measures:</i>

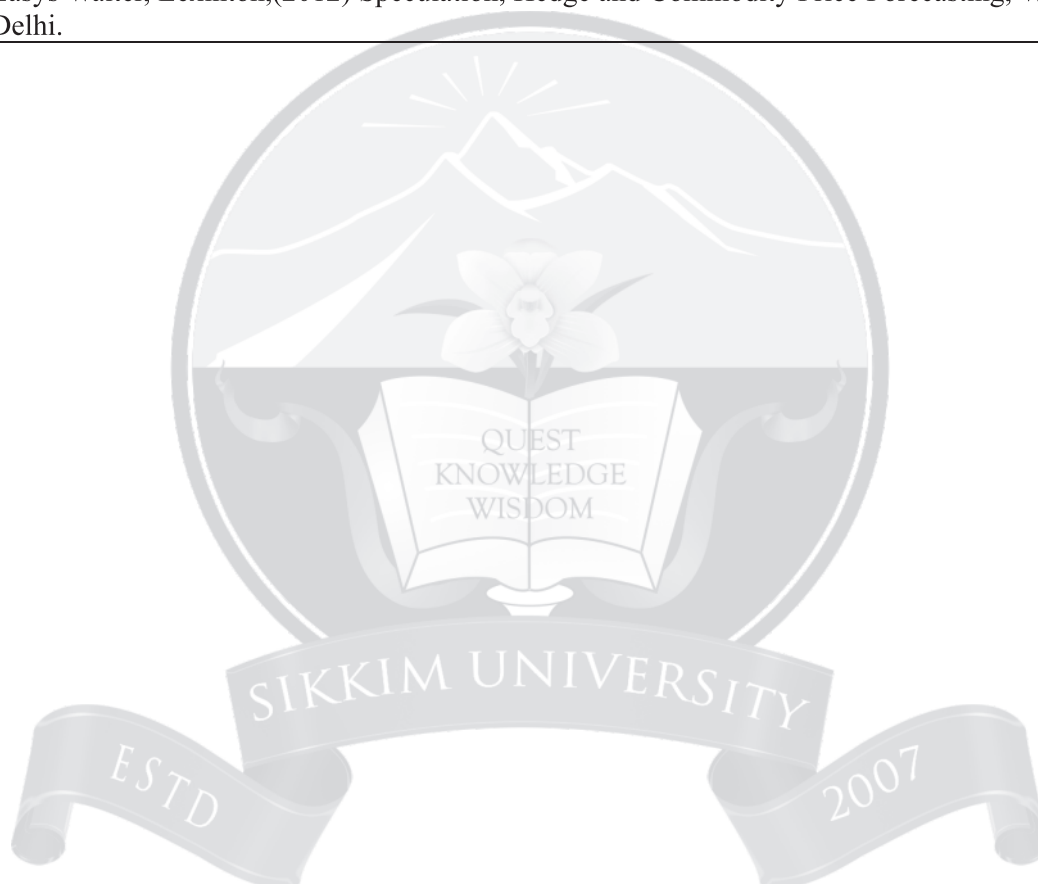
		Treynor, Sharpe, Jensen and Information Ratio. <i>Event Studies</i> : Outline of an Event Study – Measuring the Stock’s Behavior in the Estimation Window and the Event Window – Market Adjusted and Two-Factor Models – The Event Window – Impact of Earnings Announcements on Stock Prices – Cumulative Abnormal Returns.			
Skill Developmental Activities					
<ol style="list-style-type: none">1. To compute the security mean return, variance of return and estimation of expected return and risk of the security using MS-Excel.2. To Compute the systematic risk of the securities and interpret the sensitivity of the security.3. To calculate the bond duration, modify duration and perform the bond price analytics to understand the bond price behaviour in the market.4. To perform the equity valuation by using the different models such as, Zero growth, Constant growth and Multistage Dividend Discount Model (DDM).5. To construct the optimal portfolio (efficient frontier) by using risk- and risk-free securities using the MS- Excel Solver.6. To conducting the event analysis and its impact in the securities prices by the way of abnormal return behavior through the event study methodologies					
Teaching and Learning Strategies:					
<ol style="list-style-type: none">1. Classroom Lectures,2. Problem Solving,3. Tutorials,4. Group Discussion,5. Seminar,6. Case Studies.					
Assessment Framework					
<ol style="list-style-type: none">1. Written Exam2. Projects3. Seminars4. Assignments5. Class Tests					
Formative Assessment [50 Marks]			Summative Assessment [50 Marks]		
Theory / Concepts	Practical / Numerical	Skill Based Activity	Theory / Concepts	Practical / Numerical	Skill Based Assessment
15	20	15	10	30	10
Suggested Readings					
<ol style="list-style-type: none">1. Sharpe, Alexander & Wiley,(2008), Investment, Prentice Hall of India, New Delhi.2. S. Kevin,(2009) Security Analysis and Portfolio Management, PHI learning.3. Pandian,(2010), Security Analysis and Portfolio Management, Vikas Publishing House, New Delhi4. Reiley & Brown, (2011) Investment Analysis & Portfolio Management, Thomson Learning, Bombay5. V. A. Avadhani, (2007) Securities Analysis Portfolio Management, Himalaya Publishing House.6. Prasanna Chandra, (2010) Investment Analysis and Portfolio Management, McGraw-Hill Professional.7. Simon Benninga (2008), Financial Modeling, The MIT Press, Cambridge, Massachusetts.8. Chandan Sengupta, (2010) Financial Modeling: Using excel and VBA, John Wiley &sons ltd.9. Mary Jackson & Mike Staunton (2007), Advanced Modelling using Excel and VBA John Wiley and sons limited.10. Gottlieb Isaac, (2009) Next Generation Excel: Modeling in Excel for Analysts and MBAs, John Wiley &sons ltd.					

Finance Specialization		
III Semester	Course Level: 600	Total Marks: 100
COM – C – 657: Derivatives and Risk Management		
L+T+P: 3+1+0 = 4 Credits	Lecture: 45 Hrs. + Tutorial: 15 Hrs. + Practical: 0 Hrs.	
Course Learning Outcomes On successful completion of the course, the students will be able to CLO1. Understand the concepts of Financial and non-financial derivative instruments CLO2. Able to provide the basic structure of the derivative instruments CLO3. Understand the Indian Derivative market CLO4. Understand the underpinning of strategy formation of F&O segment CLO5. Able to work with the pricing of the derivative instruments CLO6. Use the derivative tools for corporate risk management CLO7. Get an overall picture of the exotic derivative instruments traded in India		
Unit	Unit Title	Contents
I	Introduction to Financial derivatives Instruments	Introduction to derivatives, Futures and Options (F&O) Market and its growth in India, Forward and Futures, Cost of carry for futures and forwards, risk management using futures and forwards, Hedging, options and futures, types of payoffs
II	Options	Options; Valuation, Risk Neutral Valuation, Binomial option pricing model, the Black-Scholes option pricing model, use of options, Delta, Gamma, Theta, Vega, Rho, complex option strategies.
III	Volatility	Volatility and implied volatilities, implied risk neutral distributions, exotic options, warrants and convertibles, interest rate and currency swaps, caps, floors, swapoptions
IV	Risk Management	Derivative accounting: methods and process, Regulatory Process of Derivative trading in India, Risk management through use of derivatives.
Skill Development Activities: 1. Work on the pay-off tables of various derivative instrument 2. Make project on various derivative instruments 3. Group assignments and projects 4. Solve cases of strategy build ups 5. Understand F&O trading in India		
Teaching and Learning Strategies: 1. Classroom Lectures, 2. Problem Solving, 3. Tutorials, 4. Group Discussion, 5. Seminar, 6. Case Studies.		
Assessment Framework 1. Written Exam 2. Projects 3. Seminars 4. Assignments 5. Class Tests		

Formative Assessment [50 Marks]			Summative Assessment [50 Marks]		
Theory / Concepts	Practical / Numerical	Skill Based Activity	Theory / Concepts	Practical / Numerical	Skill Based Assessment
30	10	10	30	10	10

Suggested Readings:

1. Verma ,(2012) Derivatives and risk management, TMH, New Delhi.
2. Srivastava P, (2010) Derivatives and risk management, OU P, New Delhi.
3. Dubofsky & Miller,(2012) Derivatives, Oxford
4. Hull J C, (2012) Options Futures and Derivatives, Pearsons Education, New Delhi.
5. Fabozzi Frank J(2010) Investment Management, Pearson Education, Delhi
6. Gupta L.C: (2000) Stock Exchange Trading in India; Society for Capital Market Research and Development, Delhi
7. T.V. Somanathan(2014), Derivatives, Tata McGraw Hill.
8. Redhead(2011), Financial Derivatives, Prentice Hall.
9. Lasys Walter, Lexinton,(2012) Speculation, Hedge and Commodity Price Forecasting, Wiley, New Delhi.



E – Business Specialization		
IV Semester	Course Level: 600	Total Marks: 100
COM – V – 658: E-Commerce		
L+T+P: 3+1+0 = 4 Credits	Lecture: 45 Hrs. + Tutorial: 15 Hrs. + Practical: 0 Hrs.	
Course Learning Outcomes On successful completion of the course, the students will be able to CLO1. Lectures for overview and dimensions of course contents CLO2. Reference to published matter on websites regarding national and global developments CLO3. Exposure to practices and technological advances in the field through news and media. CLO4. Discussion relevant to critical appraisal of the developments in legal aspects of E-Commerce. CLO5. Case study and creative web designing using relevant open-source applications.		
Unit	Unit Title	Contents
I	Genesis of E-Commerce	E-Commerce; Evolution, Perspectives, Need and Prospects. Concepts; Hypertext Publishing and hypertext information network, URLS, HTTP, HTTPD servers, HTML, HTML forms . Internet Protocols: Layers and networking, OSI layering and TCP layering: TCP, UDP, IP, DNS, SLIP, and PPP; Emerging scenario in ISP. and CGI gateway service.
II	Business Models of E-Commerce	Workflow Management; Digitization of Products, Services and Processes, Media convergence. EDI; Features, Architecture. Types of E-Commerce; B2C, B2B, G2B, C2C, Business Models: Aggregator Model Advertisement Model, Revenue Model. Cases and Current Trends in E-Commerce. Dis-Intermediation, and Re- Intermediation, Platform Business FinTech: Concept, types and role in commerce and trade
III	E-Transactions	E- Payment System: NPCI Regulatory framework; UPIs, Digital Wallet. Artificial Intelligence and Machine Learning (AI and ML): Concept features and trends for digital economy. Application of Block C chain technology and implications. Crypto Currency: Concept, Types, Business application and Trends.
IV	Cyber Threat Mitigation and Regulations	Data integrity and Privacy; Need Significance and trends. Threats Denial of Service, Hacking, Worms, Bots, Virus, Trojan Horse, Bugs, Phishing, Spoofing. Layers of Security; Encryption, Fire Wall, Anti Virus, recent developments. Regulatory Framework: UNCTAD, W3C Consortium, European Union, Overview of Information Technology Act 2000, Amendments, Cases and Trends.
Activities: 1. Learner will be referred to websites of companies with similar business model for improving analytical aptitude. 2. Identify various technologies underlying the popular E-Commerce platform. 3. Refer to the developments in legal environment for E-Commerce through News and media. 4. Present their perspective in group discussions. 5. Web designing practice to know the creativity underlying the presentation of information.		
Teaching and Learning Strategies: 1. Classroom Lectures,		

2. Problem Solving,
3. Tutorials,
4. Group Discussion,
5. Seminar,
6. Case Studies.

Assessment Framework

1. Written Exam
2. Projects
3. Seminars
4. Assignments
5. Class Tests

Formative Assessment [50 Marks]			Summative Assessment [50 Marks]		
Theory / Concepts	Practical / Numerical	Skill Based Activity	Theory / Concepts	Practical / Numerical	Skill Based Assessment
30	10	10	30	NA	20

Suggested Readings:

1. Joseph PT SJ (2009), E-Commerce, Third Edition An Indian Perspective, PHI, new Delhi , India.
2. Dave C, Hemphil IT avid Edmundson-D B(2019) Digital Business and E-Commerce Management, 7th edition, Pearson Education. ISBN-13: 9781292193335
3. Laudon, K. C., & Laudon, J. P. (2015). Management information system. Pearson Education India.
4. Agarwal, K.N and Deeksha Ararwalar (2009), Business on the Net; What s and How s of E-Commerce; Macmillan, New Delhi.
5. Agarwal, K.N and Deeksha Ararwala(2012), Business on the Net; Bridge to the Online Storefront; Macmillan, New Delhi.
6. Cady, Glcc Harrab and McGregor Pat, (2015) Mastering the Internet, BPB Publication, and New Delhi.
7. Diwan, Prag and Sunil Sharma(2009) Electronic Commerce A Manager s Guide to E Business , Vanity Books International, Delhi.
8. Anal, D.S, (2011), On-line Marketing Hand Book, Van Nostrand Reinhold, New York.
9. Kosivr, David, (2012) Understanding Electronic Commerce, Microsoft Press, Washington.
10. Minoli and Minol, (2011), Web Commerce Technology Hand Book, Tata McGraw Hill, New Delhi.
11. Schneider, Gray P(2008), Electronic Commerce, Course Technology, Delhi.
12. Young, Margaret Levine(2010), The Complete Reference to Internet, Tata McGraw Hill, New Delhi.
13. O Brien J(2009), Management Information Systems, Tata McGraw Hill, New Delhi.

E – Business Specialization		
III Semester	Course Level: 600	Total Marks: 100
COM – C – 659: E- Business Information System Management		
L+T+P: 3+1+0 = 4 Credits	Lecture: 45 Hrs. + Tutorial: 15 Hrs. + Practical: 0 Hrs.	
Course Learning Outcomes On successful completion of the course, the students will be able to CLO1. Know the significant role played by Information Technology in contemporary business endeavours. CLO2. Understand the key requirements for establishing a decision support system for an organization. CLO3. Provide suitable solution to the problems posed by business environment for managerial action. CLO4. Critically examine the combination of Information systems optimal for business enterprise. CLO5. Express the gaps and innovations in knowledge and practice to pursue career.		
Unit	Unit Title	Contents
I	Information Systems	Information Systems: Concepts and Definitions, Classifications and Types of Information Systems, Components of an information system; Application. Information Systems Infrastructure and Architecture, Different types of information systems; Management Information System, Enterprise Resource Planning: Business modelling; Integrated data model. Emerging Computing Environments: SaaS, SOA and more, Managerial issues.
II	Essentials of Enterprise systems	Enterprise systems and supply chains, challenges, opportunities, Business value of Enterprise systems. Enterprise resource planning systems; Business Process Management, Product life cycle Management, Customer Relationship Management, Managerial Issues. Order fulfillment, Inter-organizational information Systems and Virtual Corporations, Global Information Systems. Internetwork Operating System (IOS) and Global Systems, Demand driven Networks, RFID. Inter-organizational Information Integration, Partner relationship Management and collaborative commerce, Managerial issues. Role of Block Chains.
III	Decision Support Systems	Decision Support Systems – Definition – Characteristics & capabilities of DSS – Components of DSS-database, Model base, Communication subsystem & User – Classes of DSS. Decision support systems: for Individuals groups and Enterprise, Intelligent Support Systems: The basics, Expert Systems(ES) – fundamentals, Types of expert systems, Developing ES, Problems & Limitations of ES. Other intelligent systems. Automated Decision Support (ADS), Managerial Issues. Artificial Intelligence.
IV	Role of IT in Modern E – Business:	IT Strategic Alignment, Competitive Forces Model, Value Chain Model, Strategic Resources and Capabilities, IT Planning, Inter-organizational and international IT planning, Managing the IS department, How IT supports Managing the Production / Operations and Logistics, managing Marketing and Sales Systems, managing the accounting and Finance Systems, and managing Human Resource Systems and its related Managerial issues.
Skill Development Activities: 3. Lectures for acquainting students with basic concepts underpinning the subject. 4. Case studies, to know students’ comprehension and perspectives. 5. Practical in Laboratory to simulate ERP and SAP/ MS E-Commerce Software and related		

applications.

6. Project work for critical analysis and innovative approach to IT for business.
7. Assignments for testing the vocabulary and articulation skills related to subject.

Teaching and Learning Strategies:

1. Classroom Lectures,
2. Problem Solving,
3. Tutorials,
4. Group Discussion,
5. Seminar,
6. Case Studies.

Assessment Framework

1. Written Exam
2. Projects
3. Seminars
4. Assignments
5. Class Tests

Formative Assessment [50 Marks]			Summative Assessment [50 Marks]		
Theory / Concepts	Practical / Numerical	Skill Based Activity	Theory / Concepts	Practical / Numerical	Skill Based Assessment
30	NA	20	30	NA	20

Suggested Readings

1. Efralm Turbon (1995), Decision Support and Expert Systems: Management Support Systems 2nd Ed. Prentice Hall, USA.
2. Ralph H. Sprange, Jr. and Eric. D. Carlson (1982), Building Effective ESS, Prentice Hall.
3. R. Jayshankar (1989), Decision Support Systems, Tata McGraw Hill
4. Janakiraman and Sarukesi (2008), Decision Support Systems, Prentice Hall of India New Delhi.
5. Efrain Turban, Dorothy Leidner, Ephrain McLean, James Wetherbe (1995), Information Technology for Management: Transforming Organizations in the Digital Economy.
6. Kenneth C. Laudon & Jane P. Laudon (2014), Management Information Systems : Managing the Digital Firm(7th Edition), Prentice Hall Publication.
7. V.K. Narayanan (2001), Managing Technology and Innovation for Competitive Advantage (1st Edition), Pearson Education.
8. Rainer, Turban (2006), Introduction to Information Systems: Supporting and Transforming Business .
9. David M. Kroenke(2006), Using MIS, Prentice Hall India.
10. William Stallings and Tom Case (2013), Business Data Communications - Infrastructure, Networking and Security (7th Edition), Pearson.

E – Business Specialization		
III Semester	Course Level: 600	Total Marks: 100
COM – C – 660: Data Mining and Business Intelligence		
L+T+P: 3+1+0 = 4 Credits	Lecture: 45 Hrs. + Tutorial: 15 Hrs. + Practical: 0 Hrs.	
Course Learning Outcomes On successful completion of the course, the students will be able to CLO1. Know Data Mining and its application for functional areas of business. CLO2. Understand the data needs to cater to the functional areas of business. CLO3. Critically examine integration of business database. CLO4. Appraise the software configurations essential for objective oriented operations. CLO5. Present the business case feasible for information synchronization to enable automated business processes.		
Unit	Unit Title	Contents
I	Introduction	Motivation for Data Mining, Data Mining-Definition & Functionalities, Classification of DM systems, DM task primitives, Integration of a Data Mining system with a Database or a Data Warehouse, Major issues in Data Mining. Concept of Data warehousing like star schema, fact and dimension tables, OLAP operations, From OLAP to Data Mining. Data Preprocessing: Descriptive Data Summarization, Data Cleaning: Missing Values, Noisy Data, Data Integration and Transformation. Data Reduction: Data Cub Aggregation, Dimensionality reduction, Data Compression, Numerosity Reduction, Data Discretization and Concept hierarchy generation for numerical and categorical data
II	Data mining of frequency, association and correlation	Market Basket Analysis, Frequent Item sets, Closed Item sets, and Association Rules, Frequent Pattern Mining, Efficient and Scalable Frequent Item set Mining Methods, The Apriori Algorithm for finding Frequent Item sets Using Candidate Generation, Generating Association Rules from Frequent Itemsets, Improving the Efficiency of Apriori, Frequent Itemsets without Candidate Generation using Frequent-Patten(FP)Tree, Mining Multilevel Association Rules, Mining Multidimensional Association Rules, From Association Mining to Correlation Analysis, Constraint-Based Association Mining.
III	Data Classification & Prediction:	Issues regarding to data classification and prediction: Classification methods: Decision tree, Bayesian Classification, Rule based method of Prediction: Linear and nonlinear regression. Accuracy and Error measures, evaluating the accuracy of a Classifier or Predictor. Cluster Analysis: Types of Data in cluster analysis, Categories of clustering methods, Partitioning methods K-Means, K-Mediods. Hierarchical Clustering- Agglomerative and Divisive Clustering, BIRCH and ROCK methods, DBSCAN, Outlier Analysis
IV	Data Mining for Business Intelligence Applications	Data mining for business Applications like Balanced Scorecard, Fraud Detection, Clickstream Mining, and Market Segmentation. Business Intelligence (BI): BI – Definition – Concepts – Need – basic principles of Business Intelligence, Approaches, Methods and BI User Interfaces: Business Analytics and Data Visualization such as Building ad-hoc queries, BI dashboards, BI Applications relating to in the field of banking & finance, human resource management, Marketing & Customer Relationship.
Skill Development Activities: 1. Lectures for acquainting students with basic concepts underpinning the subject. 2. Case studies, to know students’ comprehension and perspectives.		

3. Practical in Laboratory to simulate Data Mining applications.
4. Project work for critical analysis and innovative approach to IT for business.
5. Assignments for testing articulation skills related to subject.

Teaching and Learning Strategies:

1. Classroom Lectures,
2. Problem Solving,
3. Tutorials,
4. Group Discussion,
5. Seminar,
6. Case Studies.

Assessment Framework

1. Written Exam
2. Projects
3. Seminars
4. Assignments
5. Class Tests

Formative Assessment [50 Marks]			Summative Assessment [50 Marks]		
Theory / Concepts	Practical / Numerical	Skill Based Activity	Theory / Concepts	Practical / Numerical	Skill Based Assessment
20	10	20	20	10	20

Suggested Readings

1. Han, Kamber (2000), "Data Mining Concepts and Techniques", Morgan Kaufmann 2nd Edition.
2. P. N. Tan, M. Steinbach, Vipin Kumar (2006), Introduction to Data Mining, Pearson Education.
3. Michael Berry and Gordon Linoff (2000), Mastering Data Mining, John Wiley & Sons.
4. Efraim Turban, Ramesh Sharda and Dursun Delen(2010), Decision Support and Business Intelligence Systems, Pearson.
5. G. Shmueli, N.R. Patel, P.C. Bruce (2010), Data Mining for Business Intelligence: Concepts, Techniques, and Applications in Microsoft Office Excel with XLMiner, Wiley India.
6. Cindi Howson (2007), Successful Business Intelligence: Secrets to Making Business Intelligence: A Killer Approach, Mc Graw Hill.
7. Swan Scheps (2008), Business Intelligence For Dummies, Wiley Publishing, Inc., NJ
8. Rajiv Sabherwal, Irma Becerra-Fernandez (2010), Business Intelligence, Wiley, NJ, 2010
9. Efraim Turban, Ramesh Sharda, Jay E.Aronson and David King (2007), Business Intelligence: A Managerial Approach, Prentice Hall, US.
10. Arijay Chaudhry & P. S. Deshpande (2009), Multidimensional Data Analysis and Data Mining Dreamtech Press.

Tax Planning and Law Specialization		
IV Semester	Course Level: 650	Total Marks: 100
COM – C – 661: Corporate Legal Framework		
L+T+P: 3+1+0 = 4 Credits		Lecture: 45 Hrs. + Tutorial: 15 Hrs. + Practical: 0 Hrs.
Course Learning Outcomes On successful completion of the course, the students will be able to CLO1. Know the conceptual underpinnings of Company Law. CLO2. Understand the Provisions of Companies Act 2013, along with corresponding Rules enunciated by the Ministry of Corporate Affairs. CLO3. Critically examine the legal provisions and prevailing practices of the regulatory body SEBI. CLO4. Analyze case-wise events and consequences of abuse of dominant position of company. CLO5. Get an insight into industry and identify the scope for research intervention.		
Unit	Unit Title	Contents
I	Introduction to Company Law	Nature and kinds of companies, Company formation. Memorandum of Association, Articles of Association, Lifting of the corporate veil. Promoters - meaning and importance; position, duties and liabilities, Corporate transactions: Pre-incorporation contracts; Doctrine of <i>Ultra Vires</i> and Doctrine of Indoor Management. Dormant Company: Legal framework for Dormant Companies. Procedure to obtain the status of a Dormant Company. Prerequisite for obtaining the status of Dormant Company, Benefits & exemptions provided to a Dormant Company, Procedure to obtain the status of an Active Company from Dormant Company. CSR Section 135
II	Company Management	Sources of capital; classes and types of shares; Prospectus – definition; abridged prospectus; statement in lieu of prospectus, Directors: Appointment /re-appointment of directors, qualifications, remuneration, vacation of office, retirement, resignation and removal. Role of Directors. Managing and whole-time Directors, manager, company secretary – appointment, reappointment, powers and duties, Meetings of directors and committees - frequency, convening and proceedings of Board /Committee meetings, minutes and evidence, General meetings - kinds of meetings and Resolutions.
III	Securities exchange Board of India (SEBI) Act 1992	SEBI; Objective, Power and Functions, Power to Issue Directions, Investigations, Cease and Desist Proceedings. Registration of Intermediaries; Prohibition of Manipulative and Deceptive Devices, Insider Trading, Finance, Accounts and Audit of SEBI, Penalties for Failures, Adjudications. Securities Appellate Tribunal (SAT); Procedure, Powers, Legal Representation, Appeal to Supreme Court, Securities Appellate Tribunal(SAT), Appeals, Appearance before SAT Powers of Central Government, Delegation of Powers, Appeal to the Central Government, Public Servants, Offences and Punishments, Power to Grant Immunity, Cognizance of Offences by Courts, Establishment of Special Courts, Offences Triable by Special Courts, Application of Code to Proceedings Before Special Court, Power of SEBI to Make Regulations, Listing agreements.

IV	Competition Law and Insolvency and Bankruptcy Code	Competition Act, Objectives of the Act, Salient features-Anti Competitive Agreements, Prevention of abuse of dominant position, Combination, Competition Advocacy, Competition Commission of India. Insolvency and Bankruptcy Code 2016: Salient features, Pillars of Insolvency and Bankruptcy code.				
Skill Development Activities: <ol style="list-style-type: none">1. Visit the website of the Ministry of Corporate Affairs (MCA) and download the various forms that are to be filled and submitted by the companies in compliance of The Companies Act, 2013. Read the instruction kit for assistance of stakeholders.2. Update yourself with the steps for incorporation of a company under MCA.3. Draft the procedure for alternation of Memorandum of Association and Articles of Association of a company.4. Draft a Resolution of Annual General Meeting of a Public Limited Company.5. Make a review of the growth of One Person Company in India.6. Evaluate yourself the eligibility to become an independent director of a company7. Write five examples of Manipulative and Deceptive Devices being adopted by companies.						
Teaching and Learning Strategies <ol style="list-style-type: none">1. Classroom Lectures2. Problem Solving,3. ICT,4. Group Discussion,5. Seminar,6. Case Studies,7. Field Work						
Assessment Framework <ol style="list-style-type: none">1. Written Exam2. Projects3. Seminars4. Assignments5. Class Tests						
Formative Assessment [50 Marks]			Summative Assessment [50 Marks]			
Theory / Concepts	Practical / Numerical	Skill Based Activity	Theory / Concepts	Practical / Numerical	Skill Based Assessment	
30 Marks	NA	20 Marks	30 Marks	NA	20 Marks	
Suggested Readings: <ol style="list-style-type: none">1. Butterworth (2021) Company Law Cases Vol. 1 & 2 Butterworth Publication.2. Companies Act With Rules (2022); Taxmann, New Delhi.3. Chandratre, K.R. (2022) Comprehensive Guide to Insolvency and Bankruptcy Code 2016; Company Law and Compendium of Key Issues Vol.1 & 2.4. Ghosh T P (2016), Companies Act 2013, Taxmann, New Delhi.5. Anil Kumar (2023); Company Law;; Taxmaan, New Delhi.6. Avtar Singh (2014); Company Law;; Eastern Book Company, Lucknow.7. Ravinder Kumar (2014); Legal Aspects of Business, Cengage, New Delhi.						

Tax Planning and Law Specialization		
IV Semester	Course Level: 650	Total Marks: 100
COM – C – 662: Corporate Tax Planning and Management		
L+T+P: 3+1+0 = 4 Credits		Lecture: 45 Hrs. + Tutorial: 15 Hrs. + Practical: 0 Hrs.
Course Outcomes	<p>On successful completion of course learners will be able to :</p> <p>CLO1. Comprehend the tax policies applicable for companies at various stages ranging from formation, amalgamations and mergers, and winding-up.</p> <p>CLO2. Identify critically tax policies and practices best suitable for adoption by company.</p> <p>CLO3. Design the tax policy for suitable for business combinations and winding-up scenarios.</p> <p>CLO4. Critically compare and examine the tax laws that enable or restrict business operations.</p> <p>CLO5. Articulate the lose-ends and describe the scope in existing policies that helps leverage on the business operations.</p>	
Unit	Unit Title & Teaching Hours	Contents
I	Tax planning, management and Taxation of Companies	Tax planning, evasion and tax avoidance; Nature and scope of tax planning and management in the corporate sector; Justification of corporate tax planning and management. Residential status of companies and tax incidence, Classification of companies for taxation, Corporate tax rates, Minimum Alternate Tax and Dividend Tax.
II	Tax planning with reference to management decisions	Implications of tax concessions and incentives for corporate decisions in respect of setting up a new business, location of business, nature of business, Special Economic Zones. Capital structure decisions; Dividend Policy; Bonus Share; Investments and Capital Gains, Owning or leasing of an asset; purchasing of assets by installment system or Hire System; Purchasing of an asset out of own funds or out of borrowed capital; manufacturing or buying; Repairing, replacing, renewing or renovating an asset; Sale of assets used for scientific research; Shutting down or continuing operations
III	Tax Planning in respect of Business Restructuring	Amalgamations, Demergers and Slump sale, transfer of assets between Holding and Subsidiary Companies, conversion of private company/ unlisted public company into limited liability partnership.
IV	Tax Management:	Return of Income and Assessment:- Types of Return, Types of assessment, Advance payment of taxes, Tax Deducted at Source (TDS) and TDS return, Interest and penalties.
Teaching and Learning Strategy: <ol style="list-style-type: none"> 1. Classroom Lectures, 2. Problem Solving, 3. Seminar 4. Case Studies 		
Activities <ol style="list-style-type: none"> 1. Students will be introduced to cases 2. Filing of corporate tax returns. 		

3. Identify implications of tax policies based on comparative annual reports and other documents from CBDT.
4. Simulation for role play.
5. Assignments to know expression skills.

Assessment Framework

1. Written Exam
2. Projects
3. Seminars
4. Assignments
5. Class Tests

Formative Assessment [30 Marks]

Theory / Concepts	Practical / Numerical	Skill Based Activity
20	NA	10

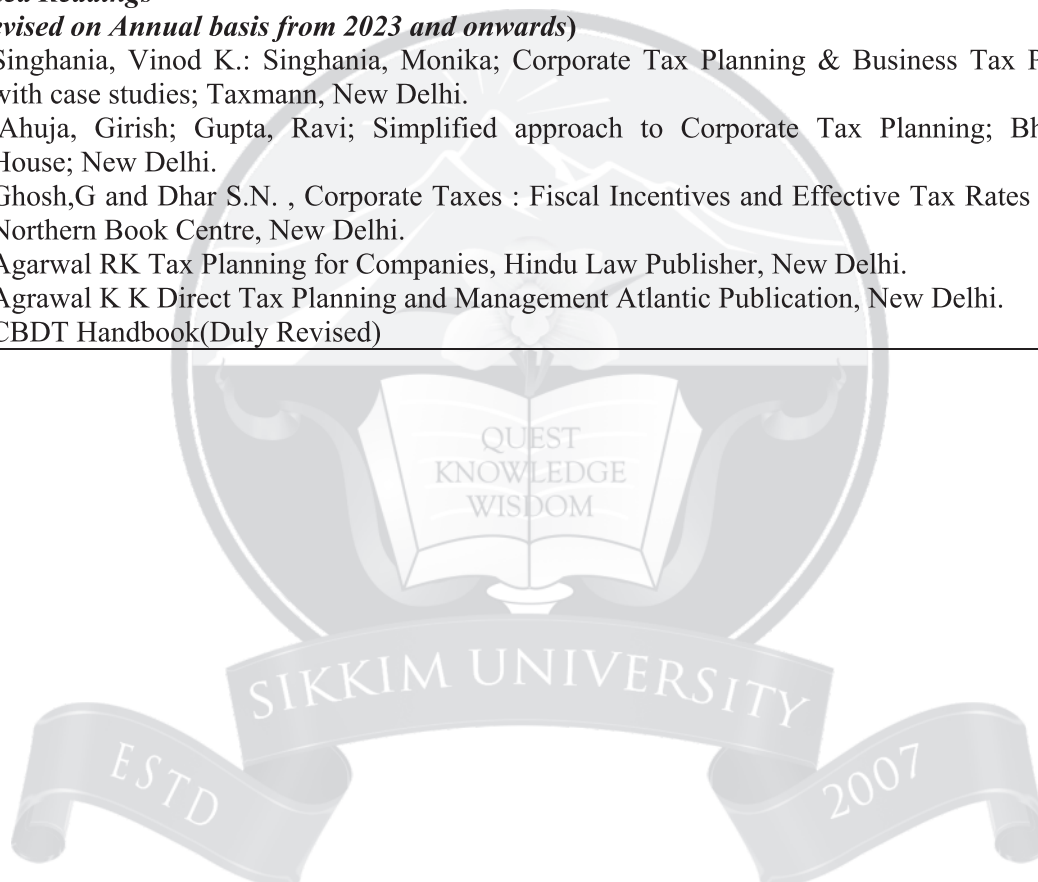
Summative Assessment [70 Marks]

Theory / Concepts	Practical / Numerical	Skill Based Assessment
40	NA	30

Suggested Readings

(Duly revised on Annual basis from 2023 and onwards)

1. Singhanian, Vinod K.: Singhanian, Monika; Corporate Tax Planning & Business Tax Procedures with case studies; Taxmann, New Delhi.
2. Ahuja, Girish; Gupta, Ravi; Simplified approach to Corporate Tax Planning; Bharat Law House; New Delhi.
3. Ghosh, G and Dhar S.N. , Corporate Taxes : Fiscal Incentives and Effective Tax Rates in India, Northern Book Centre, New Delhi.
4. Agarwal RK Tax Planning for Companies, Hindu Law Publisher, New Delhi.
5. Agrawal K K Direct Tax Planning and Management Atlantic Publication, New Delhi.
6. CBDT Handbook(Duly Revised)



Tax Planning and Law Specialization		
IV Semester	Course Level: 650	Total Marks: 100
COM – C – 663: Central Excise and Customs Law		
L+T+P: 3+1+0 = 4 Credits		Lecture: 45 Hrs. + Tutorial: 15 Hrs. + Practical: 0 Hrs.
Course Learning Outcomes	<p>On successful completion of course learners will be able to :</p> <p>CLO1. Students will know policies and procedures essential for establishing manufacturing, and export units.</p> <p>CLO2. Know the critical institutional role governing manufacturing and trade</p> <p>CLO3. Understand the significance of documentation across institutions.</p> <p>CLO4. Critically examine the time essential for regulating organizational workflow.</p> <p>CLO5. Identify the pros and cons of various processes.</p>	
Unit	Unit Title	Contents
I	Need and Significance Excise Law	<p>Need and business Significance of Central Excise and Customs law, Evolution of the basic concepts in Central Excise Administration, Provisions of the Central Excises Act, 1944 and the Central Excise Rules, 1944. Stamp Act 1899, Court Fee Act 1870.</p> <p>Basis of Chargeability of Duties of Central Excise - Goods, Manufactured, Classification and Valuation Rules, 1975 and 2000, Rule No.2 of 2002, Tariff Act, 1985, The Industrial (Development & Regulation) Act, 1951. The Additional Duties of Excise (Goods of Special Importance) Act, 1957.</p>
II	Customs Law	<p>Levy of Customs Duties, Types of Customs Duty Leviable, Tariff Classification & Exemptions, Valuation of Imported and Exported goods. Provision of Assessment, Payment of Duties, Recovery and Refund of Customs Duties, Duty Drawback. Procedure for Clearance of Imported and Exported Goods.</p> <p>Transportation and Warehousing. Confiscation of Goods and Conveyances and Imposition of Penalties; Search, Seizure and Arrest, Offences and Prosecution Provisions. Adjudication, Appeal and Revision; Settlement of Cases, Advance Ruling, Other Relevant Areas and Case Studies under Custom Laws and Rules.</p>
III	Procedures	<p>Excisable Goods, Registration, Assessment, Provisional Assessment. Manner of Payment of Duty, Exemption, Recovery and Refunds of Duties Clearance of Excisable Goods; Invoice System.</p> <p>Central Excise Bonds; Maintenance of Accounts and Records and Filing of Returns, Large Tax Payer Units, Excise Audit 2000, Audit u/s 14 and 14AA of Central Excise Act 1944.</p> <p>Exemption to First Clearance of Specified Goods, Export Incentives under Central Excise such as SEZs, STPI, EHTP, EPZ. Investigation, Adjudication, Appeal and Revision.</p> <p>Settlement of Cases, Advance Ruling, Search, Seizure, Arrest, Prosecution and Compounding; Offences and Penalty, Miscellaneous Provisions under Central Excise.</p>
IV	Product Specific Provisions	<p>Promissory Estoppel in Fiscal Laws – Principles and Applicability with reference to Indirect Taxes.</p> <p>Planning and Management – Scope and Management in Customs, with Specific Reference to important Issues in the Respective Areas , Negative List</p>

	Approach, Statutory Provisions, CENVAT Credit for Service Tax, Returns, Refunds, Demands, Appeals, Revisions, Advance Rulings, Settlement, Commission, Audit under Section 72A of Finance Act, 1994.
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Teaching Learning Strategies:

1. Classroom Lectures,
2. Problem Solving,
3. Group Discussion,
4. Seminar,
5. Case Studies

Skill Development Activities

1. Simulation for Documentation.
2. Critically examine the procedures to forecast the time and resources demanded for business operations.
3. Case studies for exposure to unique conditions for testing innovative thinking.
4. Assignments to know expression skills.

Assessment Framework

1. Written Exam
2. Projects
3. Seminars
4. Assignments
5. Class Tests

Formative Assessment [30 Marks]**Summative Assessment [70 Marks]**

Theory Concepts	Practical Numerical	Skill Based Activity	Theory Concepts	Practical Numerical	Skill Based Assessment
35	NA	15	40	NA	10

Suggested Readings

1. Report of the Taxation Enquiry Commission 1953-54 (Vol. I & II).
2. Report of the Central Excise Reorganisation Committee.
3. R. K. Jain's (2015) Central Excise and Custom Law Manual; Centax Publications Pvt. Ltd, New Delhi
4. Report of the Indirect Taxation Enquiry Committee 1977 (Part I & II).
5. Statistical Year Book – Central Excise (latest edition (Vol. I & II).
6. The Central Excise Manual (Directorate of Publicity and Public Relations, Customs & Central Excise).
7. The CBEC Excise Manual of Supplementary Instructions for New Excise Procedures as on 01.09.2001.
8. Commentaries on Central Excises Act, 1944;

HRM Specialization		
IV Semester	Course Level: 650	Total Marks: 100
COM – C – 664: Strategic Human Resources Management		
L+T+P: 3+1+0 = 4 Credits		Lecture: 45 Hrs. + Tutorial: 15 Hrs. + Practical: 0 Hrs.
Course Learning Outcomes	After Completion of this course, the students will be able to: CLO1. <i>Comprehend the relationship of HR strategy with overall corporate strategy.</i> CLO2. <i>Understand the strategic role of specific HR systems.</i> CLO3. <i>Develop insight into the behavioural issues faced in strategy implementation.</i> CLO4. <i>Gain understanding into Human Resource Strategy in International Context.</i>	
Unit	Unit Title	Contents
I	Introduction	Concept & Context of Strategic Human Resource Management (SHRM); Corporate strategy & SHRM; Evolution of SHRM; SHRM & HR; Challenges in SHRM; Resource Based View of a Firm; Competencies of HR Professionals.
II	HR Strategies	Strategic HR Planning & Acquisition: Recruitment & Selection; Strategic Training & Development; Reward & Compensation Strategy; Corporate Strategy & Career Systems; Employee Separation & Retention Management, Retrenchment; Strategic Approach to Industrial Relations; Managing Workforce Diversity.
III	Implementing SHRM	Identifying Strategic Positions; Human Resource Analytics; Employee Engagement; Matching Culture with Strategy; Behavioural Issues in Strategy Implementation.
IV	Linking SHRM to Corporate Strategy and Recent Trends	SHRM for Competitive Advantage; HC Bridge Model & Decision Science Model; Tools for Work Analysis & Talent Strategies; HR implications of Mergers and Acquisitions; Outsourcing and its HR Implications. Alignment of HR Strategies & Impact on Business Performance; HR Metrics; Human Resource Strategy in International Context; SHRM recent trends.
Teaching and Learning Strategies: 1. Classroom Lectures 2. Problem Solving 3. ICT, Tutorials 4. Group Discussion 5. Seminar Case Studies.		
Skill Developmental Activities 2. Conduct an Interview to collect data on Strategic responses of Organizations to changing environment.		

3. Develop the HR Metrics for Recruitment and Selection for a manufacturing concern.
4. Visit any company and find their HR policies regarding Employee Engagement.
5. Visit any Retail Outlet and study their Compensation and Wage Policy.
6. Construct the HR Dashboard for training and Development.

Assessment Framework

1. Written Exam
2. Projects
3. Seminars
4. Assignments
5. Class Tests

Formative [30 Marks]			Summative [70 Marks]		
Theory / Concepts	Practical / Numerical	Skill Based Activity	Theory / Concepts	Practical / Numerical	Skill Based Assessment
35	NA	15	40	NA	10

Suggested Readings

1. Das, Pulak. (2011). *Strategic Human Resource Management: A Resource Driven Perspective*. Cengage Learning India.
2. Greer, C. R. (2002). *Strategic Human Resource Management: A General Managerial Approach*. Pearson Education India.
3. Paul, B. (2014). *Strategic Human Resource Management: A Balanced Approach*. Mc Graw Hill Education.
4. Armstrong, M. (2020). *Armstrong's Handbook of Strategic Human Resource Management*. Kogan Page.
5. Schuler, R. S. & Jackson, S. E. (2008). *Strategic Human Resource Management*. Wiley-Blackwell.
6. Agarwala, Tanuja. (2007). *Strategic Human Resource Management*. Oxford University Press.
7. Dreher, Dougherty. (2001). *Human Resource Strategy*. Tata McGraw Hill.
8. Mello, J. A. (2011). *Strategic Human Resource Management*. Cengage Learning.
9. Belcourt, M. & McBay, K. (2015). *Strategic Human Resource Planning*. Nelson Canada.
10. Dhar, Rajib Lochan. (2008). *Strategic Human Resource Management*. Excel Books.
11. Regis, R. (2008). *Strategic Human Resource Management and Development*. Excel Books.
12. Prasad, K. (2005). *Strategic Human Resource Management -Text & Cases*. Macmillan Publication.
13. Kandula, S. R. (2010). *Strategic Human Resource Development*. Prentice Hall of India Ltd.
14. Viswanathan, R. (2010). *Strategic Human Resource Management*. Himalaya Publishing House.
15. Gupta, S.C. (2011). *Advanced Human Resource Management: Strategic Perspective*. Ane Pub.

HRM Specialization		
IV Semester	Course Level: 650	Total Marks: 100
COM – C – 665: Performance Evaluation and Analysis		
L+T+P: 3+1+0 = 4 Credits		Lecture: 45 Hrs. + Tutorial: 15 Hrs. + Practical: 0 Hrs.
1. .		
Course Learning Outcomes	<p>After Completion of this course, the students will be able to:</p> <p>CLO1. <i>Demonstrate Performance Evaluation function in adding value in business terms.</i></p> <p>CLO2. <i>Apply ICT for People's Performance Management context & convert them into Measurable Variables.</i></p> <p>CLO3. <i>Predict the issues using the available performance analysis & formulate the best strategies.</i></p> <p>CLO4. <i>Demonstrate how to connect HR performance results to business results.</i></p>	
Unit	Unit Title	Contents
I	Introduction to Performance Evaluation	Meaning, Purpose & Challenges of Performance Management, Performance Management VS Performance Appraisal, Performance Management as System & Process, Establishing Performance Criterion of Developing an Effective Appraisal System, Criteria (KRA, KSA VS KPI), Methods of Performance Appraisal. Potential Appraisal, Competency Mapping & its linkage with Career Development & Succession Planning, Balance Score Card: Introduction & Applications, Online Appraisal.
II	Implementing Performance Management System	Implementing Performance Management System: Strategies & Challenges; Characteristics of Effective Performance Metrics; Role of HR Professionals in Performance Management; Performance Management as an aid to Learning & Employee Empowerment; Performance Management Documentation; Performance Management Audit; Ethical and Legal Issues in Performance Management; Use of Technology & e-PMS, Performance Management Practices in Indian Organizations.
III	HR Planning Analysis	Human Resource Planning & Forecasting: Quantitative & Qualitative Dimensions of HR Planning, Methods & Techniques of HR Demand Forecasting, Data Base for Manpower Forecasting. Recruitment & Selection Analytics: Evaluating Reliability & Validity of Selection Models, Finding Selection Bias, Predicting the Performance & Turnover.
IV	Performance Analysis	Performance Analysis: Predicting Employee Performance, Training Requirements, Evaluating Training & Development, Optimizing Selection & Promotion Decisions, Analyzing and Classifying Training Needs, Measuring Training Effectiveness, Predicting Training Effectiveness and Performance. Designing a Compensation System: Understanding Compensation Analytics, Quantifiable Data, Factors affecting Compensation & Benefits, Analytics for Compensation Planning, Competency Scorecard.
Teaching and Learning Strategies: <ol style="list-style-type: none"> 1. Classroom Lectures 2. Problem Solving 		

3. ICT

4. Group Discussion

Skill Developmental Activities

1. Predictive Analysis on Employee Performance.
2. Understanding and Performing Compensation Analytics.
3. Learning to estimate the Performance and Turnover.
4. Developing (KRA, KSA and KPI).
5. Learn the use of Technology & e-PMS.

Assessment Framework

1. Written Exam
2. Projects
3. Seminars
4. Assignments
5. Class Tests

Formative Assessment [30 Marks]			Summative Assessment [70 Marks]		
Theory / Concepts	Practical / Numerical	Skill Based Activity	Theory / Concepts	Practical / Numerical	Skill Based Assessment
35		15	35		15

Suggested Readings

1. Rao, T. V. (2015). *Performance Management: Towards Organizational Excellence*. Sage Publishing.
2. Armstrong, M. (2020). *Armstrong's Handbook of Performance Management: An Evidence – Based Guide to Performance Leadership*. Kogan Page.
3. Kandula, S. R. (2006). *Performance Management: Strategies, Intervention & Drivers*. Pearson.
4. Chadha, P. (2003). *Performance Management: It's About Performing - Not Just Appraising*. Mc Millan India Ltd.
5. Armstrong, M. & Baron, A. (2008). *Performance Management and Development*. Jaico Publishing House. Mumbai.
6. Armstrong, M. (2000). *Performance Management: Key Strategies and Practical Guidelines*. Kogan Page. London.
7. Bagchi, S. N. (2013). *Performance Management*. Cengage Learning India.
8. Bhattacharyya, D. K. (2011). *Performance Management Systems and Strategies 1e*. Pearson Education India.
9. Rao, T.V. (2004). *Performance Management and Appraisal Systems: HR Tools for Global Competitiveness*. Response Books. A division of Sage Publications.
10. Bhattacharya D. K. (2017). *HR Analytics: Understanding Theories and Applications*. Sage Publications India Pvt. Ltd.
11. Gupta, Manish. Banerjee, Pratyush. & Pandey, Jatin. (2019). *Practical Applications of HR Analytics*. Sage Publications India Pvt. Ltd.
12. Sesil. J. C. (2013). *Applying Advanced Analytics to HR Management Decisions: Methods for Selection, developing Incentives and Improving Collaboration*. Pearson.
13. Barnett, K. & Berk, J. (2007). *Human Capital Analytics: Measuring and Improving Learning and Talent Impact*. Word Association Publication.
14. Fitz-Enz, J. (2010). *The New HR Analytics: Predicting the Economic Value of Your Company's Human Capital Investments*. AMACOM.

HRM Specialization		
IV Semester		Course Level: 650
Total Marks: 100		
COM – C – 666: Compensation and Labour Legislation		
L+T+P: 3+1+0 = 4 Credits		Lecture: 45 Hrs. + Tutorial: 15 Hrs. + Practical: 0 Hrs.
Course Learning Outcomes	<p>After Completion of this course, the students will be able to:</p> <p>CLO1. Understand issues related to compensation management in corporate sector and public services.</p> <p>CLO2. Familiarizing the participants with the concept, objectives and scope of Labour Welfare in India. Make them aware about various laws related with Wage Policy, Social Security and Welfare Legislations in India.</p> <p>CLO3. Develop skill in designing Compensation Management System, Policies and Strategies.</p> <p>CLO4. Develop insight into Employee Benefit Plans.</p>	
Unit	Unit Title	Contents
I	Introduction	Strategic Perspectives towards Compensation: Developing a Total Compensation Strategy, Source of Competitive Advantage -Three Tests, Designing Pay Levels, Mix and Pay Structures, Variable Pay: Strategic reasons for incentive plans, Administering Incentive Plans, Individual Incentive Plans: Piecework, Standard Hour Plan, Bonuses, Merit Pay, Group Incentive Plans, Team Compensation, Gain Sharing Incentives Plans, Enterprise Incentive Plans- Profit Sharing Plans, Stock Options, ESOPs.
II	Employee Benefit Plans	Nature & Types of Benefits, Employee Benefits Programs: Security Benefits, Retirement Security Benefits, Health Care Benefits, Time-Off Benefits, Benefits Administration, Employee Benefits required by law, Discretionary Major Employee Benefits, Employee Services, Designing a Benefits Package.
III	Wage Policy Legislations	Definitions, Objects and Salient Features of: 1) The Minimum Wages Act, 1948: 2) The Payment of Wages Act, 1936: 3) The Payment of Bonus Act, 1965: 4) The Code on Wages Act, 2020'
IV	Employee Social Security & Welfare Legislations	Definitions, Objects and Salient Features of: 1) The Workmen's Compensation Act, 1923: 2) The Payment of Gratuity Act, 1972: 3) The Employees' PF & Miscellaneous Provisions Act, 1952: 4) The Maternity Benefit Act, 1961 5) The Code on Social Security, 2020'
Teaching and Learning Strategies: <ol style="list-style-type: none"> 1. Classroom Lectures 2. Problem Solving 3. Group Discussion 4. Seminar 5. Case Studies 		
Skill Developmental Activities		

1. Visit any company and study the Compensation Structure.
2. Design Benefit Package for on roll and off roll employees.
3. Visit firms find the present status of Wage Policy Legislations followed therein.
4. Visit any small manufacturing unit and study the status of Employee Social Security.
5. Visit any private company & analyze the status of the Maternity Benefit to Female Employee.

Assessment Framework

1. Written Exam
2. Projects
3. Seminars
4. Assignments
5. Class Tests

Formative Assessment [50 Marks]**Summative Assessment [50 Marks]**

Theory / Concepts	Practical / Numerical	Skill Based Activity	Theory / Concepts	Practical / Numerical	Skill Based Assessment
35	NA	15	35	NA	15

Suggested Readings

1. Henderson, R. (1999). *Compensation Management in a Knowledge - Based World*. Pearson Edu.
2. Bhatia, S. K. (2004). *New Compensation Management in a Changing Environment*. Deep & Deep Publications Pvt. Ltd. House.
3. Sarma, A. M. (2014). *Understanding Wage & Compensation System*. Himalaya Publishing House.
4. Bhattacharyya, D. K. (2014). *Compensation Management*. Oxford University Press.
5. Deb, Tapomoy. (2012). *Compensation Management*. Excel Books.
6. Singh, B. D. (2012). *Compensation and Reward Management*. Excel Books.
7. Milkovich, G. T. & Newman, J. M. (2005). *Compensation*. Tata McGraw Hill.
8. Martocchio, J. J. (2011). *Strategic Compensation. 10 e*. Pearson Education.
9. Singh, B. D. (2008). *Industrial Relations and Labour Laws*. Excel Books.
10. Padhi, P. K. (2012). *Labour and Industrial Laws*. Prentice Hall India Learning Pvt. Ltd.
11. Belcher, David W. (1974). *Compensation Administration*. Prentice Hall.
12. Sharma, J. P. (2010). *An Easy Approach to Company and Compensation Laws*. Ane Books Pvt Ltd.
13. Malik, P.L. (2021). *Handbook of Labour and Industrial Law*. Eastern Book Company.
14. Government of India Report of the National Commission on Labour Ministry of Labour and Employment, New Delhi. (latest)

CONCLUDED