



Postgraduate Programme

Master of Commerce

Faculty of Commerce

Parul University

Vadodara, Gujarat, India

Faculty of Commerce
M.Com Programme

1. Vision of the Department

To be an institute of academic excellence in the area of business studies and commerce focusing on best quality of education and research.

2. Mission of the Department

M1 - To provide a transformative educational experience, fostering a passion for commerce, and equipping students with the knowledge and skills to emerge as ethical and innovative business leaders in a dynamic global landscape

M2 -To create a vibrant learning community dedicated to commerce education, where students are empowered with critical thinking, entrepreneurial spirit, and ethical values, ensuring they contribute meaningfully to the world of business and finance

M3 -To establish an innovative teaching environment in commerce and industry, fostering state-of-the-art training that equips students with the knowledge and skills needed to excel in the fields of chartered accountancy and company secretary ship, preparing them for successful and competitive professional careers."

3. Program Educational Objectives

The statements below indicate the career and professional achievements that the B.Com curriculum enables graduates to attain.

PEO 1	To create competent commerce graduates who will understand and practice in the area of commerce and management such as Accounting and Finance, Human Resource Management, Marketing and International Trade and Business in governmental and non-governmental organizations or in entrepreneurial pursuit.
PEO 2	Speak, read, write and listen clearly in person and through electronic media in English and in any one Indian language, and make meaning of the world by connecting people, ideas, books, media and technology.
PEO3	Demonstrate empathetic social concern and equity centered national development, and the ability to act with an informed awareness of issues and participate in civic life through volunteering.
PEO4	Recognize different value systems including your own, understand the moral dimensions of your decisions, and accept responsibility for them.

4. Program Learning Outcomes

Program Learning outcomes are statements conveying the intent of a program of study.

PLO 1	Application of Knowledge	Apply the knowledge of functional areas of Commerce and Management such as Accounting and Finance, Marketing, Human Resource and International Business for integrative solutions to complex management problems.
PLO 2	Problem analysis	Prepare the students to evaluate the factors that influencing business environment with the conceptual requirements and skills on preparation and interpretation of financial reports.
PLO 3	Design/development of solutions	Design solutions for industrial problems and design system components or processes that meet the specified needs with appropriate consideration for the public health and safety, and the cultural, societal, and environmental considerations.

PLO 4	Conduct investigations of complex problems	Equip the students to apply Quantitative and Statistical methods and proficient use of tools for modelling and analysis of business data.
PLO 5	Modern tool usage	Enable students to use latest tools and techniques in business to complex activities with an understanding of the limitations.
PLO 6	Competency Development	Develop competency among the students about the laws and regulations, and roles of commercial, government and central banks in controlling money market and inflation
PLO 7	Environment and sustainability	Understand the impact of the solutions acquired related to the problems in commerce, in societal and environmental contexts, and demonstrate the knowledge of, and need for sustainable development.
PLO 8	Ethics	Apply ethical principles and commit to professional ethics and responsibilities and norms of the accounting and statistical practice.
PLO 9	Individual and team work	Function effectively as an individual, and as a member or leader in diverse teams, and in multidisciplinary settings.
PLO 10	Communication	To develop among students communication and analytical skill that can be used in complex commerce and management based activities in the industry
PLO 11	Employability	To Equip the students for seeking suitable careers in the field of Commerce such as accounting and finance, marketing, Human Resource, International Trade and Business and equip them with the entrepreneurial skills
PLO 12	Life-long learning	Recognize the need for, and have the preparation and ability to engage in independent and life-long learning in the broadest context of modern business.
PLO13	Practical Exposure	Practical exposure to the real life organisational situations and opportunities in the functional areas of management.

5. Program Specific Learning Outcomes

Specialization		Program Specific Learning Outcomes
Accounting & Finance	PSO 1	To acquire the ability to analyze and respond to market demands based on recent developments, demonstrating agility in decision-making to adapt business strategies and operations to dynamic market conditions.
	PSO 2	To apply statistical and analytical tools to interpret and analyze business data, enabling them to make informed decisions, predict market trends, and contribute effectively

		to organizational strategy.
Marketing	PSO 1	Able to apply knowledge, skills and right attitude necessary to provide effective marketing strategy in the competitive business environment
	PSO 2	Able to understand and apply the innovative tools and techniques used for marketing in the corporate.
Human Resource Management	PSO 1	Understand and Analyze the role of human resources in supporting strategy of organization.
	PSO 2	Equip students with the necessary HR tools and techniques to effectively meet the local and global challenges faced by the organization.
International Trade and Business	PSO 1	Develop understanding of the basic facets of International trade and foreign exchange.
	PSO 2	Preparation of documents and the application procedures to support the import-export of goods and services in the international trade.

6. Credit Framework

Semester	Category of Subjects	Credit
1	Core Compulsory	24
2	Core Compulsory	24
3	Core Compulsory	12
	Specialization – 1 Accounting & Finance	12
	Specialization – 2 Marketing	
	Specialization – 3 Human Resource Management	
	Specialization – 4 International Trade and Business	
4	Core Compulsory	12
	Specialization – 1 Accounting & Finance	12
	Specialization – 2 Marketing	
	Specialization – 3 Human Resource Management	
	Specialization – 4 International Trade and Business	
Total		96

7. Program Curriculum

Semester – 1					
Subject Code	Subject title	Credit	L	T	P
16200101	Cost Accounting	4	4	-	-
16200102	Organisational Behaviour & Advanced Management	4	4	-	-
16200103	Introduction to Taxation	4	4	-	-
16200104	Research Methodology-I	4	4	-	-

16200105	Business Communication Skills	4	4	-	-
16200106	Computer Applications for Research	4	-	4	-
	Total	24	20	4	
Semester – 2					
Subject Code	Subject title	Credit	L	T	P
16200151	Advance Financial Management	4	4	-	-
16200152	Business Environment	4	4	-	-
16200153	Advanced Indian Financial System	4	4	-	-
16200154	Research Methodology - II	4	4	-	-
16200155	Goods & Services Tax	4	4	-	-
16200156	Professional Competencies	4	-	4	-
	Total	24	20	4	
Semester – 3					
Subject Code	Subject title	Credit	L	T	P
16200201	Summer Internship Project	4	4	-	-
16200202	Entrepreneurship & Small Business Development	4	4	-	-
16200203	Quantitative Techniques for Business	4	4	-	-
	Specialisation – 1 Accounting & Finance				
16201209	Management Accounting	4	4	-	-
16201210	Advance Corporate Accounting	4	4	-	-
16201211	Security Analysis & Portfolio Management	4	4	-	-
	Specialisation – 2 Marketing				
16203201	Marketing Management	4	4	-	-
16203202	Consumer Behaviour	4	4	-	-
16203203	Services Marketing	4	4	-	-
	Specialisation – 3 Human Resource Management				
16204201	Labour Legislation-I	4	4	-	-
16204202	Industrial Relation & Personnel Management	4	4	-	-
16204203	Change Management & Organisational Development	4	4	-	-
	Specialisation – 4 International Trade & Business				
16202201	International Trade & Business Environment	4	4	-	-
16202202	Foreign Exchange & Trade Practices	4	4	-	-
16202203	Business Assistance & Risk Management	4	4	-	-
	Total	24	24		
Semester – 4					
Subject Code	Subject title	Credit	L	T	P
16200251	Project Work	4	4	-	-
16200252	Strategic Management	4	4	-	-
16200253	Business Ethics & Corporate Governance	4	4	-	-
	Specialisation – 1 Accounting & Finance				

16201251	Management Accounting	4	4	-	-
16201252	Advance Corporate Accounting	4	4	-	-
16201253	Security Analysis & Portfolio Management	4	4	-	-
	Specialisation – 2 Marketing				
16203251	Advertising & Brand Management	4	4	-	-
16203252	Rural Marketing	4	4	-	-
16203253	E-Commerce & Retailing	4	4	-	-
	Specialisation – 3 Human Resource Management				
16204251	Labour Legislation-I	4	4	-	-
16204252	International Human Resource Management	4	4	-	-
16204253	Advanced Human Resource Management	4	4	-	-
	Specialisation – 4 International Trade & Business				
16202251	Export Import Procedure & Documentation	4	4	-	-
16202252	Logistics & Supply Chain Management	4	4	-	-
16202253	International Law & Regulation	4	4	-	-
	Total	24	24		

Detailed Syllabus

Semester - I

a) Course Name : Cost Accounting

b) Course Code: 16200101

c) Prerequisite : Knowledge of basic concepts and standards underlying management accounting.

d) Rationale : The course presents alternative methods of preparing accounting information, and also examines how these methods are used by companies.

e) Course Learning Objectives:

CLOBJ 1	To understand the basic concepts and processes used to determine product costs
CLOBJ 2	To be able to interpret cost accounting statements
CLOBJ 3	To be able to analyze and evaluate information for cost ascertainment, planning, control and decision making
CLOBJ 4	To be able to evaluate the costing methods applied in various industries.

f) Course Learning Objectives:

CLO 1	Students will be able to identify the internal operations of a company.
CLO 2	Able to analyse the operations of their future employer.
CLO 3	Able to compare the competitor, investor or consultant by taking management decisions

g) Teaching and Examination Scheme:

Teaching Scheme (Hours/ Week)			Credit	Examination Scheme					Total
Lecture	Tutorial	Practical		External		Internal			
				Theory	Practical	Theory	*C.E	Practical	
4	0	0	4	60	0	20	20	0	100

h) Contents:

Unit	Topic	Weightage (%)	Teaching Hrs.
1	Standard Costing & its Application: Variances: types of variance: revision variance, control of variances. Standard Costing, Standard Hour, Standard Cost Card, Variance Analysis, Material Variances, Labour Variances, Overhead Variances, Variable Overhead Variances, Fixed Overhead Variances. Activity Based Costing & other costing concepts: Activity Based Costing- Meaning and importance; characteristics; steps involved; ideal system (comparison of traditional and activity based costing); usage; problems.	25%	15
2	Budgetary Control & Variances: Budgetary Control- Meaning and Definition of Budget, Objectives, Advantages, Limitations, Essentials of Effective Budgeting Preparation of Cash Budget (Receipts and Payment Method); fixed and flexible budget ,master budget; Zero base budgeting (theory only); performance budgeting (theory only); Functional budget; Revision of Budgets.	25%	15
3	Process Costing :- Work in Progress; Inter-process profits; By products and joint products (theory & Examples) Joint Products Accounting for joint products	25%	15

	(A) Sales Value Method (B) Physical Unit Method (C) Avg. Units Cost Method By Products :- Accounting for by-products Decision regarding further processing of joint products and by products Limitations of Joint cost analysis Distinction between Joint products and by products. Marginal Costing and Absorption costing :- Meaning and characteristics of marginal cost; difference between absorption and marginal costing; break-even-Point; contribution and marginal cost equation Profit volume ratio Algebraic equation method of Break Even analysis Cost indifference point use of BEP and its limitations		
4	Recent Developments in Cost Management Cost Management , cost reduction and cost control, Uniform costing & Inter-firm comparison, Performance Measure , Balance Score Card, Green Accounting/Environmental Accounting, Total Quality Management (TQM) Just- in – Time (JIT), Pareto Analysis, Kaizen Costing Cost audit :- functions and scope (aspects of cost audit); advantage; techniques; Cost audit report.	25%	15
	Total	100%	60

Continuous Evaluation: It consists of Assignments/ Seminars/ Presentations/ Quizzes /Surprise Tests (Summative/MCQ) etc.

i) Text Books:

1. Advanced Management Accounting (Textbook) Jawahar Lal; S. Chand
2. Advanced Management Accounting (Textbook) Ravi Kishore; Taxman

j) Reference Books:

1. Management Accounting R P Rustogi; Taxmann
2. Management Accounting Paresh Shah; Oxford University Press
3. Managerial Accounting, Ray Garrison, Eric Noreen; McGraw Hill

Semester - I**a) Course Name :** Organisational Behaviour & Advanced Management**b) Course Code:** 16200102**c) Prerequisite :** Knowledge of basic concepts and standards underlying management**d) Rationale :** To gain knowledge on Organisational Behaviours and advanced management.**e) Course Learning Objectives:**

CLOBJ 1	The objective of the subject is to enable students to develop a theoretical understanding about organizational behavior and advanced management.
CLOBJ 2	The course will also make them capable of realizing the behavioural and managerial aspects of the firms

f) Course Learning Objectives:

CLO 1	Students will be able to gain the in depth knowledge of the concurrent behaviour and culture in the organization.
CLO 2	Students will be able to summarize the recent trends in management thus allowing them to be in line with the recent events of the corporate world.
CLO 3	Able to relate the different aspects of human behavior to the individual, group & organizational perspectives of the workplace.
CLO 4	Able to apply the frameworks & tools effectively to analyze & approach various Organizational situations.
CLO 5	Able to modify their own beliefs, assumptions, and behaviors with respect to how individuals, groups and organizations act in order to expand the options of approaches and increase their own effectiveness.

g) Teaching Scheme:

Teaching Scheme (Hours/ Week)			Credit	Examination Scheme					Total
Lecture	Tutorial	Practical		External		Internal			
				Theory	Practical	Theory	*C.E	Practical	
4	0	0	4	60	0	20	20	0	100

h) Contents:

Unit	Topic	Weightage (%)	Teaching Hrs.
1	Introduction to Management Theory : Foundation of Management Thoughts Historical Development, Definition of Management, Science or Art, Management and Administration, Development of Management Thought Contribution of Taylor and Fayol, Hawthorne Experiment, Types of Organisational Behaviour (OB)- concept, determinants, models; challenges and opportunities of OB; Transaction cost; Disciplines contributing to the field of OB; Individual Behaviour- Foundations of individual behaviour, values, attitudes, personality, and	25%	15

	emotions ; Perceptual process and Learning ; Management assumptions about people-McGregor's Theory X and Theory Y, Chris Argyris behavior patterns.		
2	Group Decision making Techniques: Concept and nature of decision making process; Individual versus group decision making; Nominal group technique and Delphi technique; communication effectiveness in organizations; Feedback, Improving Interpersonal Communication-Transactional Analysis and Johari Window.	25%	15
3	Motivation: Contemporary theories of motivation (ERG, Cognitive evaluation, goal setting, equity, Intrinsic Motivation Theory by Ken Thomas), expectancy model; Behaviour modification; Motivation and organizational effectiveness. Leadership, Power and Conflict: Concept and theories of leadership- Behavioural approach, Situational approach, Leadership effectiveness; Leadership across cultures; Power- Bases of Power, power tactics; Conflicts- sources, patterns, levels and strategies.	25%	15
4	Recent Trends and Contemporary Issues:: Globalization and management, Global business practice, Modern history of globalization: role of the MNE's, Corporate culture and performance, Culture to Multiculturalism, Multiculturalism and organizational success, Outsourcing.	25%	15
	Total	100%	60

Continuous Evaluation: It consists of Assignments/ Seminars/ Presentations/ Quizzes /Surprise Tests (Summative/MCQ) etc.

i) Text Book:

1. Organization Behavior - Aswathappa, K., Himalaya Publishing House, New Delhi.
2. Management - Stoner, James A.F. & Freeman, R.E., Prentice Hall of India, New Delhi
1. Organizational Behaviour -Robbins, Stephen P. and Timothy A. Judge, Prentice -Hall, New Delhi.
2. Organisational Behaviour: Text and Cases - Tata Sekaran, Uma, McGraw-Hill Publishing Co. Ltd.
3. Modern Management, Banerjee M.
4. The Practice of Management - Drucker, Peter, F, Delhi Allied Publishers
5. Management : A Systems and Contingency analysis of Managerial Functions - Koontz, H. and O'Donnel C, McGraw Hill.

Semester - I

a) Course Name: Introduction to Taxation

b) Course Code: 16200103

c) Prerequisite : Basic knowledge of taxes.

d) Rationale : To acquire the ability to analyze and interpret the provisions of the goods and services tax law and recommend solutions to practical problems.

e) Course Learning Objectives:

CLOBJ 1	To acquaint the students with basic principles underlying the provisions of direct and indirect tax laws and to develop a broad understanding of the tax laws and accepted tax practices.
CLOBJ 2	To give an understanding of the relevant provisions of Direct Tax Code.
CLOBJ 3	To introduce practical aspects of tax planning as an important managerial decision-making process.
CLOBJ 4	Expose the participants to real life situations involving taxation and to equip them with techniques for taking tax-sensitive decisions

f) Course Learning Objectives:

CLO 1	Students will be able to define and explain the basic concepts of the Indian Taxation System, including the categorization of various types of incomes under the five heads of taxation and the definitions of key terms like business, profession, capital asset, transfer, LTCA, and STCA.
CLO 2	Students will be able to categorize different types of assets into tangible and intangible and evaluate whether an asset qualifies as a Long-Term Capital Asset (LTCA) or Short-Term Capital Asset (STCA). They will also be able to classify the different types of exemptions available to business firms
CLO 3	Students will be able to calculate the income tax liability of various entities including individuals, local authorities, companies, AOP, BOI, firms, and HUF. They will also be able to calculate the surcharge, rebate, and depreciation on all kinds of assets under Section 32.
CLO 4	Students will be able to evaluate taxation scenarios to determine the appropriate tax treatment, including the application of exemptions, and integrate their knowledge to make informed decisions regarding tax liabilities.

g) Teaching and Examination Scheme:

Teaching Scheme (Hours/	Credit	Examination Scheme	Total
-------------------------	--------	--------------------	-------

Week)									
Lecture	Tutorial	Practical		External		Internal			
				Theory	Practical	Theory	*C.E	Practical	
4	0	0	4	60	0	20	20	0	100

h) Contents:

Unit	Topic	Weightage (%)	Teaching Hrs.
1	Basic Concepts: (Components of Income Tax Law- Steps for computation of Total income and Tax Liability- Important definitions- Basis of Charge and Rates of Tax) Residence and Scope of Total Income: (Residential Status of Individual/ HUF and Firm/ LLP/ AOP/ BOI/ Company etc.- Scope of Total Income) Income which do not form part of Total Income: (Fully Exempt Income- Partially Exempt Income)	25%	15
2	Income under the head: Salaries: (Profits in lieu of Salary- Allowances- Perquisites- Allowances and perquisites exempt from tax- Admissible deductions) House Property: (Meaning and Tax Treatment of Composite Rent- Annual Value of different Categories of House Property- Tax Treatment on recovery of Unrealized Rent- Income from Co-Owned Property)	25%	15
3	Income under the head: Capital Gains: (Capital Assets- Long Term and Short Term Capital Assets- Period of Holding to identify the type of Capital Asset- Computation of Capital Gain- Computation of Indexed Cost of Acquisition – Capital Gains in case of Depreciable Assets) Profit or Gain from Business or Profession: (Speculative Transaction and Its Tax Treatment- Expenditures/ Payments admissible as deduction- Computation of business income) Other Sources: (Concept- Admissible Deductions- Inadmissible Deductions- Computation of Tax on casual Income.	25%	15
4	Deductions from Gross Total Income: (Deductions in respect of certain payments- Deductions in respect of certain incomes- Deductions in respect of other income- Other Deductions) Computation of Total Income and Tax Payable: (Meaning and Calculation of Total Income)	25%	15
	Total	100%	60

Continuous Evaluation: It consists of Assignments/ Seminars/ Presentations/ Quizzes /Surprise Tests (Summative/MCQ) etc.

i) Reference Book:

1. Goods and Services Tax, Study Module, The Institute of Chartered Accountants of India.
2. Indirect Taxation - V. Balachandran; Sultan Chand
1. Indirect Taxes Banger; Aadhya
2. Goods and Services Tax (GST) - CA Nitesh Parashar, Anuj Harshwardhan Sharma , Bharat
3. GST- V. S. Datey, Taxmann.

Semester - I

a) Course Name : Research Methodology - I

b) Course Code : 16200104

c) Prerequisite : Knowledge of basic of Research and Various Methods at Graduation level.

d) Rationale : To incubate knowledge and understanding of Research Methodology for commerce students.

e) Course Learning Objectives:

CLOBJ 1	To Understand the Concepts of Research Methodology.
CLOBJ 2	To Make them critically analyse research methodologies.
CLOBJ 3	Can be propose and distinguish appropriate research designs and methodologies to apply to a specific research project.
CLOBJ 4	Develop a comprehensive research methodology for a research question and research problems.

f) Course Learning Objectives:

CLO 1	Students will be able to understand the basic concepts on research and its methodologies.
CLO 2	Students will be able to choose and identify appropriate research topics for upcoming project Work.
CLO 3	Students will be able to select and define appropriate research problem and parameters.
CLO 4	Able to prepare a project proposal (to undertake a project).

g) Teaching and Examination Scheme:

Teaching Scheme (Hours/	Credit	Examination Scheme	Total
-------------------------	--------	--------------------	-------

Week)									
Lecture	Tutorial	Practical		External		Internal			
				Theory	Practical	Theory	*C.E	Practical	
4	0	0	4	60	0	20	20	0	100

h) Contents:

Unit	Topics	Weightage	Teaching Hrs
1	Introduction of Research: Meaning and objective of Research; Types of Research; Importance of Knowing How Research is Done; Research Process; Criteria for Good Research; Research Problem;	25%	15
2	Research Design: Exploratory Research Design; Quantitative v/s Qualitative data Collection; Classification of qualitative Research procedures; Focus Group Interviews; Interview Techniques; Descriptive Research Design; Survey Methods; Telephone Methods, Mail and Personal Methods; Observation Methods; Casual Research design-Experiments	25%	15
3	Measurement and Scaling: Fundamental of Measurement and Scaling; Comparative and Non-comparative Scaling techniques	25%	15
4	Sampling: Design & Procedure: Meaning, Need, Objective and Features; Important Concepts; Classification of Sample Techniques; Probability and Non-Probability Sample Techniques; sample size Determination and Decisions	25%	15
	Total	100%	60

Continuous Evaluation: It consists of Assignments/ Seminars/ Presentations/ Quizzes /Surprise Tests (Summative/MCQ) etc.

i) Text Books:

1. NareshMalhotra (2015) 7th Edition; Marketing Research; Pearson Publication
2. Deepak Chawla and NeenaShondhi (2016) 2nd Edition; Research Methodology- Concepts and Cases;Vikas Publications
3. S. P. Singh (2017) Marketing Research, Wisdom Publications, Delhi
4. C.R. Kothari (2009) 4thEdition; Research Methodology; New Age International (P) Limited, Publishers.
5. J. K. Sachdeva (2009) Business Research Methodology; Himalaya Publications.
6. Alan Bryman, Emma Bell (2007) 2ndEdition; Research methodology; Oxford Press.
7. D. K. Bhattacharyya (2006) 2nd Edition; Research Methodology; Excel Books.
8. G. C. Beri (2000) 3rdEdition; Marketing Research; Tata McGraw-Hill Publishing Company Limited.

Semester - I

a) Course Name : Business Communication

b) Course Code : 16200105

c) Prerequisite : Knowledge of Communication in an Organization and Presentation Skills

d) Rationale : Basic Communication Skills are essential for all Commerce students.

e) Course Learning Objectives:

CLOBJ 1	To provide a basic understanding about the finer aspects of communication in an organization to the students.
CLOBJ 2	To inculcate within students the skills of presentation and group discussion.
CLOBJ 3	To provide knowledge of the business etiquettes that must be followed in a business setting.
CLOBJ 4	To classify the types of communication undertaken at various levels in the organization.
CLOBJ 5	To develop their communication and presentation skills.

f) Course Learning Objectives:

CLO 1	Students will be able to inculcate knowledge required to deal with various people in a corporate environment.
CLO 2	Students will be able to analyze the pattern and mode of communication with the people working with them.
CLO 3	Students will be able to outline their skills and etiquettes required in an individual to be a part of an organisation.
CLO 4	Able to perform efficiently by allowing them to present their work effectively

g) Teaching and Examination Scheme:

Teaching Scheme (Hours/ Week)			Credit	Examination Scheme					Total
Lecture	Tutorial	Practical		External		Internal			
				Theory	Practical	Theory	*C.E	Practical	
4	0	0	4	60	0	20	20	0	100

h) Contents:

Unit	Topic	Weightage (%)	Teaching Hrs.
1	Basic Principles of Communication: Introduction, Understanding Communication, the Communication Process, Barriers to Communication, the Importance of Communication in the Workplace, Classification of Communication Channels, Types of Business Communication, Communication Network in Organizations	25%	15
2	The Importance of Listening in the Workplace: Introduction, what is listening? Barriers to Listening, Strategies for Effective Listening, Listening in a Business Context, Guidelines for Written Business Communication: Introduction, General Principles of Writing, Principles of Business Writing, Reading Skills for Effective Business Communication: Introduction, what is reading? Types of reading, Comprehension, Note Taking and Note Making	25%	15
3	Internal Business Communication and Business Etiquettes: Guidelines for Meetings: Introduction, Types of Meetings, Before the Meeting, During the Meeting, After the Meeting, and Common Mistakes made at Meetings, Writing Memos, Circulars and Notices, Agenda and Minutes of Corporate Meetings Drafting of Notice, Agenda and Minutes of First Meeting of the Board of Directors; Statutory Meeting; Routine Board Meeting; Meeting of the Board of Directors held prior to the Annual General Meeting of the Company and Annual General Meeting) Electronic Media and Shareholder Communication: Introduction, what is an Intranet?, Communicating through Email, Communication with Shareholders, communication through social media (individual and group chats)	25%	15

4	Business Etiquettes: Concept and Importance of Etiquettes, Telephone/Cell phone conversations, Etiquettes at Workplace (Internal - superiors, peers and subordinates), Etiquettes with Stakeholders (External - suppliers and customers), Etiquettes in Written Communication. Interview Etiquettes: Preparation for an Interview, Factors of success in interview, Types of interview questions, non-verbal aspects of interview	25%	15
	Total	100%	60

Continuous Evaluation: It consists of Assignments/ Seminars/ Presentations/ Quizzes /Surprise Tests (Summative/MCQ) etc.

i) Reference Book:

1. Essentials of Business Communication - Rajendra Pal, Js Korlahalli, Sultan Chand & Son's 2017 publication.
2. Effective Business Communication 7th Edition - Jane Thomas, Herta Murphy & Herbert Hildebrandt, McGraw Hill
3. Business Communication: Polishing Your Professional Presence - Barbara G. Shwom, and Lisa Gueldenzoph Snyder, Pearson, 3rd Edition
4. Principles and Practice of Business Communication – Rhoda A Doctor & Aspi H Doctor, AR Sheth & Company, Mumbai
5. Business Communication – US Rai & SM Rai, Himalaya Publishing House, Mumbai
6. Developing Communication Skills – Krishna Mohan & Meera Benerji, Macmillan
7. Effective Business Communication – Asha Kaul, Prentice Hall – Economy Edition
8. Business Communication – Asha Kaul, Prentice Hall of India Pvt Ltd, New Delhi
9. Effective Business Communication – M V Rodriques, Concept Publishing House
10. Writing with a purpose – Champa Tickoo and Jaya Sasikumar, Oxford University Press, Mumbai
11. Business Communication and Report Writing – R P Sharma and Krishna Mohan, Tata Mcgraw Hill 2002
12. Communication Skills – Sanjay Kumar & Pushp Lata, Oxford University Press
13. How to make winning presentation, Hasbany Ghassan, Jaico Publication
14. Effective Presentation, Antony Jay & Ross Jay, Universities Press
15. Business Etiquettes, David Robinson, Kogan Page India Private Limited.

Semester - I

a) Course Name : Computer Application for Research

b) Course Code : 16200106

c) Prerequisite : Knowledge of basics of computer.

d) Rationale : To incubate knowledge and understanding of knowledge of excel and other

applications for Research and Data Analysis

e) Course Learning Objectives:

CLOBJ 1	To use Excel for managing and analyzing research data, including mastering key functions like pivot tables and statistical formulas.
CLOBJ 2	To apply software tools for data visualization and statistical analysis, enabling them to analyze research data effectively.
CLOBJ 3	To develop and implement research models using computer applications, improving their research accuracy.
CLOBJ 4	To evaluate and select the best computer applications for analyzing complex research data.

f) Course Learning Objectives:

CLO 1	Understand the basics of computer applications used in research.
CLO 2	Create and populate the online questionnaires using Google forms.
CLO 3	Use the MS Office – Word and Excel program for research.
CLO 4	Analyze the data using SPSS program.

g) Teaching and Examination Scheme:

Teaching Scheme (Hours/ Week)			Credit	Examination Scheme					Total
Lecture	Tutorial	Practical		External		Internal			
				Theory	Practical	Theory	*C.E	Practical	
4	0	0	4	00	60	00	20	20	100

h) Contents:

Unit	Topics	Weightage (%)	Teaching Hrs
1	Online Survey: Google forms, Survey Monkey, Questionnaire Preparation for making Online Survey Simple, Managing Data Collection, Generating live descriptive statistics reports, Conditional Formatting	25%	15
2	Important Excel Functions: Basics and Formatting of Excel Sheets, Data Filter and Sort, Table, Charts and Graphs, Lookups: V lookup & H lookup, pivot tables, Use of Excel Formula Function Important MSWord Functions Basics of MSWord files, Table, Charts and Graphs, Advance Features, Report making and formatting	25%	15
3	Statistical Packages-I: Introduction to SPSS and My Stat, Handling data and defining variables, Descriptive statistics: Mean, median, mode, standard deviation, cross tabulation, Correlation analysis	25%	15
4	Statistical Packages-II: Hypothesis testing, Parametric and nonparametric, Regression–simple linear regression, multiple regression, Charts and graphs, Project on My stat–Data Analysis	25%	15
	Total	100%	60

Continuous Evaluation: **It consists of Assignments/ Seminars/ Presentations/ Quizzes /Surprise Tests (Summative/MCQ) etc.**

i) Reference Books:

1. Office 2016 in easy steps, Michael Price and Mike McGrath
2. Data Analysis in MS Excel, Berk and Carey
3. How to use SPSS, Brian C. Cronk, Seventh Edition
4. Curtis Frye (Microsoft 1st Edition of Later)
5. Research Methodology, Deepak Chawla and Neena Shondi
6. N. K. Malhotra, Marketing Research (Pearson) 9th Edition or later

M.Com - Semester II**a. Course Name:** Advanced Financial Management**b. Course Code:** 16200151**c. Prerequisite:** Knowledge of Advance Financial Management**d. Rationale:** To incubate knowledge and understanding of Knowledge of Advance Financial Management**e. Course Learning Objectives:**

CLOBJ 1	To equip students with foundational knowledge in financial management, including key concepts like time value of money and financial systems.
CLOBJ 2	To develop students' ability to analyze and apply principles of working capital management and cost of capital in financial decision-making.
CLOBJ 3	To enhance students' understanding of capital budgeting decisions and capital structure theories for effective financial planning.
CLOBJ 4	To prepare students to critically evaluate dividend policies and explore asset-based financing options in corporate finance.

f. Course Learning Outcomes: After completing this course, students will be able to:

CLO 1	Understand and apply key concepts of financial management, including the time value of money and the role of financial systems.
CLO 2	Effectively manage working capital and assess the cost of capital for various sources of finance in corporate settings.
CLO 3	Make informed capital budgeting decisions by utilizing appropriate techniques and understanding capital structure theories.
CLO 4	Critically evaluate dividend policies and explore asset-based financing options, such as leasing and project financing, in financial planning.

g. Teaching and Examination Scheme:

Teaching Scheme (Hours/ Week)			Credit	Examination Scheme					Total
Lecture	Tutorial	Practical		External		Internal			
				Theory	Practical	Theory	*C.E	Practical	
4	0	0	4	60	0	20	20	0	100

h. Contents:

Unit	Topic	Weight age	Teaching Hrs
1.	Introduction to Financial Management: Definition, Scope, Goal, Function, Agency Theory; Financial System; Functions, Structure, Players, Role. Time Value of Money Concept, Compounding & Discounting, Annuities, Annuity Due, Even & Uneven Cash flow	25%	15

2.	Working Capital Management Principles of Working Capital Management, Various Approaches, Estimation of Working Capital, Sources of Working Capital Finance The Cost of Capital Concept and significance of Cost of Capital, Cost of Debt, Preference capital, equity capital, CAPM Model, Weighted Average Cost of Capital (WACC)	25%	15
3.	Capital Budgeting Decisions: Nature and types of Investment Decision, Discounted and Non-Discounted Techniques. Capital Structure – Theory and Policy: Meaning of Leverage, Theory of Capital Structure, Relevance and Irrelevance of Capital Structure, Sources of Long-Term Finance: Equity share, Preference Shares, Debentures.	25%	15
4.	Dividend Decision: Various Models of Relevance and Irrelevance Approaches Towards Dividend Theory. Asset Based Financing: Leasing, Hire Purchase and Project Financing	25%	15

Continuous Evaluation: It consists of Assignments/ Seminars/ Presentations/ Quizzes/ Surprise Tests (Summative/MCQ) etc.

i. Text Book:

1. Financial Management - I. M. Pandey, Vikas Publication
2. Financial Management – Theory and Practice - Chandra, Prasanna, Tata McGraw- Hill Publishing Company
3. Financial Management - Srivastava & Misra, Oxford University, University Press
4. Fundamentals of Financial Management - Briham & Houston, South-Western, Thomson Business Information India
5. Financial Management - Reddy, Sudarsana, Himalaya

M.Com - Semester II**a. Course Name:** Business Environment**b. Course Code:** 16200152**c. Prerequisite:** Knowledge of Business Environment**d. Rationale:** To incubate knowledge and understanding of Knowledge of Business Environment**e. Course Learning Objectives:**

CLOBJ 1	To provide students with a comprehensive understanding of the various components of the business environment, including political, economic, social, and global factors, and their impact on strategic decision-making.
CLOBJ 2	To develop students' ability to analyze different economic systems and the role of government in addressing economic challenges, with a focus on the political and economic environment.
CLOBJ 3	To examine the processes of privatization and globalization, with a particular focus on their impact on the Indian economy and financial environment.
CLOBJ 4	To introduce students to consumer rights and responsibilities, and the legal framework governing business transactions in India, including contract law, sales of goods, and negotiable instruments.

f. Course Learning Outcomes: After completing this course, students will be able to:

CLO 1	Understand and evaluate the impact of various environmental factors on business operations and strategic decision-making.
CLO 2	Analyze different economic systems and the political environment to understand the role of government in managing economic challenges.
CLO 3	Assess the impact of privatization and globalization on the Indian economy, including the structure of the financial system and the role of financial institutions.
CLO 4	Apply knowledge of consumer rights and business law to address issues related to consumer protection and legal transactions in the Indian context.

g. Teaching and Examination Scheme:

Teaching Scheme (Hours/ Week)			Credit	Examination Scheme					Total
Lecture	Tutorial	Practical		External		Internal			
				Theory	Practical	Theory	*C.E	Practical	
4	0	0	4	60	0	20	20	0	100

h. Contents:

Unit	Topic	Weightage (%)	Teaching Hours
1	Overview of Business Environment: Concept; Meaning; Nature of Business Environment,	25%	15

	Significance – Brief Overview of Political, Cultural, Legal, Economic, Social and Global Environments and their Impact on Business and Strategic Decisions, Importance of Environmental Analysis		
2	Economic Systems And Political Environment: Economic Systems and Political Environment Economic System; Kinds of Economic System; the Flows of Economic Activity; Basic Problems of an Economy and the Role of Government; Political System; Function of State, Classification of Functions of State; Politico-Economic Synthesis	25%	15
3	Economic Transition in India: Privatization and Globalization: Introduction; Privatization: Objects, Privatization Routes, Privatization in India; Privatization Policy; Types & Drawbacks of Privatization; Globalization; Reasons for Globalization ; Features & Drawbacks of Globalization; Globalization Impact on Indian Economy, Financial environment – the financial system; structure of Indian banking system; Reserve Bank of India (RBI); monetary policy; commercial banks; financial institutions; types of assistance; types of institutions; Industrial Development Bank of India (IDBI; non-banking financial companies (NBFCs); stock exchange.	25%	15
4	Consumerism and Business Law: Introduction to Consumer Rights; the 8 Consumer Rights; Consumer Responsibility; Consumer Protection in India; Exploitation of Consumers; Plight of the Indian Consumer, Law of Contract (Indian Contract Act, 1872).Sales of Goods Act, 1930, The Negotiable Instruments Act, 1881.	25%	15
	Total	100%	60

Continuous Evaluation: It consists of Assignments/ Seminars/ Presentations/ Quizzes/ Surprise Tests (Summative/MCQ) etc.

i. Text Books:

1. Business Environment: Text and Cases by Francis Cherunilam, Publisher: Himalayan Publishing House
2. Business Environment - Saleem Sheikh, Publisher: Pearson Education
3. Business Environment - Justin Paul, Publisher: The McGraw Hill Companies
4. Business Environment - K. Chidambaram and V. Alagappan, Publisher: Vikas Publishing House Pvt. Ltd.
5. Industrial Law - Mallick, P.L., Publisher: Eastern Book Company, Lucknow
6. Labor and Industrial Laws - Misra, S.N., and Publisher: Pioneer Publications, Delhi.
7. Aspects of Labor Welfare and Social Security - Sarma, A.M., Publisher: Himalaya Publishing House: Bombay.
8. The Business Environment - Ian Worthington and Chris Britton, Publisher: Prentice Hall

M.Com - Semester II

a. **Course Name:** Advanced Indian Financial System

b. **Course Code:** 16200153

c. **Prerequisite:** Knowledge of financial system

d. **Rationale:** To incubate knowledge and understanding of Knowledge of Indian Financial System

e. **Course Learning Objectives:**

CLOBJ 1	To provide a detailed understanding of the evolution and structure of the Indian financial system, including the roles of regulatory bodies like RBI, SEBI, and IRDA.
CLOBJ 2	To equip students with knowledge of asset fund-based financial services such as leasing, hire purchase, and project financing, including their processes, types, and legal frameworks.
CLOBJ 3	To develop students' ability to analyze various financial services, including consumer credit, factoring, forfeiting, bill discounting, housing finance, insurance, venture capital financing, and mutual funds.
CLOBJ 4	To introduce students to merchant banking services, credit rating, stock broking, depositories, and other services related to the management of financial assets.

f. **Course Learning Outcomes: After completing this course, students will be able to:**

CLO 1	Understand the evolution and structure of the Indian financial system and the roles of key regulatory bodies like RBI, SEBI, and IRDA.
CLO 2	Analyze and compare asset fund-based financial services such as leasing, hire purchase, and project financing, including their legal frameworks and practical applications.
CLO 3	Evaluate and apply various financial services including consumer credit, bill discounting, housing finance, and mutual funds in real-world scenarios.
CLO 4	Gain insights into merchant banking and associated services such as credit rating, stock broking, depositories, and securities lending and borrowing, and their role in the financial markets.

g. **Teaching and Examination Scheme:**

Teaching Scheme (Hours/ Week)			Credit	Examination Scheme					Total
Lecture	Tutorial	Practical		External		Internal			
				Theory	Practical	Theory	*C.E	Practical	
4	0	0	4	60	0	20	20	0	100

h. **Contents:**

Unit	Topic	Weightage	Teaching Hrs.
------	-------	-----------	---------------

1	Introduction to Indian Financial system: Evolution of Financial systems in India, Role and need of Regulations in Financial system- RBI, SEBI, and IRDA , structure of banking and non-banking companies, Introduction to different markets : Capital market, Money market, Primary Market, Secondary Market	25%	15
2	Asset fund based financial services: Leasing-Meaning, Essential Elements of leasing contracts Process, Types, Advantages, Limitations, Hire Purchase-Meaning, Features of Hire Purchase Agreements, Legal Framework of Hire Purchase, Process, Types, Advantages, Limitations, Project Financing-Meaning, Process, Types, Advantages, Limitations Difference between: Leasing v/s Hire Purchase v/s Installment Sales	25%	15
3	Consumer credit, factoring and forfeiting, Bill discounting, housing finance, insurance services, venture capital financing, mutual fund services	25%	15
4	Merchant banking services: all services related to issue management Credit rating, stock broking, depositories, custodial services and short selling and securities lending and borrowing services, credit cards.	25%	15

Continuous Evaluation: It consists of Assignments/ Seminars/ Presentations/ Quizzes/ Surprise Tests (Summative/MCQ) etc.

i. Text Books:

1. M Y Khan, Financial Services, Tata McGraw Hill
2. V. A. Avdhani, Financial Services in India, Himalaya
3. Bharti V. Pathak, The Indian Financial system – Market, Institutions and Services, Pearson
4. Financial Services - Dr. R. Shanmugham, Wiley
5. Management of Banking and Financial Services - Justin Paul and Padmalatha Suresh, Pearson

M.Com - Semester II

a. **Course Name:** Research Methodology-II

b. **Course Code:** 16200154

c. **Prerequisite:** Knowledge of basic of Research and Various Methods at Graduation level

d. **Rationale:** To incubate knowledge and understanding of Research Methodology for commerce students.

e. **Course Learning Objectives:**

CLOBJ 1	To provide students with a thorough understanding of the process of questionnaire preparation, including question structure, wording, and order.
CLOBJ 2	To equip students with the skills needed to conduct field work and prepare data, including the selection and evaluation of field workers, and strategies for data analysis.
CLOBJ 3	To develop students' ability to frame and test hypotheses, understand statistical techniques, and identify potential errors in hypothesis testing.
CLOBJ 4	To guide students in preparing and presenting research reports, including the use of tables, graphs, and computers in research, as well as preparing research proposals.

f. **Course Learning Outcomes: After completing this course, students will be able to:**

CLO 1	Design effective questionnaires by understanding the objectives, structure, wording, and order of questions.
CLO 2	Conduct field work and prepare data by selecting and evaluating field workers and applying appropriate data analysis strategies.
CLO 3	Frame and test hypotheses using statistical techniques, and recognize and avoid Type I and II errors in research.
CLO 4	Prepare and present research reports effectively, using proper formats, tables, and graphs, and develop research proposals through practical exercises.

g. **Teaching and Examination Scheme:**

Teaching Scheme (Hours/ Week)			Credit	Examination Scheme					Total
Lecture	Tutorial	Practical		External		Internal			
				Theory	Practical	Theory	*C.E	Practical	
4	0	0	4	60	0	20	20	0	100

h. **Contents:**

Unit	Topic	Weightage (%)	Teaching Hrs.
------	-------	---------------	---------------

1	Questionnaire Preparation: Meaning, Objectives, Process of Questionnaire Preparation; Questionnaires and Observation Forms; Question Structure and Wordings; Order of Questions in Questionnaire;	25%	15
2	Field Work and Data Preparation: Nature and process of field work; selection of field worker; evaluation of Field worker; Data Preparation Process; Editing; Coding; Classification and Tabulation; Selecting Data Analysis strategy; Classification of Statistical Techniques	25%	15
3	Hypotheses Testing: Theory & Concepts: Frequency Distribution; Cross Tabulation; Concept of Hypotheses; Framing of Hypotheses, Testing of Hypotheses; Type I and II Errors,	25%	15
4	Report Preparation & Presentation: Importance of Report Preparation & Presentation; Report Preparation & Presentation Process; Report format; Guideline for Table and Graphs; Role of Computer in Research Preparing A Research Proposal: Meaning; Contents and Process of Preparing A Research Proposal; Practical Exercise for Preparation of Research Proposal	25%	15
	Total	100%	60

Continuous Evaluation: It consists of Assignments/ Seminars/ Presentations/ Quizzes/ Surprise Tests (Summative/MCQ) etc.

i. Text Books:

1. Marketing Research - Naresh Malhotra (2015) 7th Edition; Pearson Publication
2. Research Methodology - Concepts and Cases - Deepak Chawla and Neena Shondhi (2016) 2nd Edition, Vikas Publications
3. Marketing Research, - S. P. Singh (2017), Wisdom Publications, Delhi
4. Research Methodology - C.R. Kothari (2009) 4th Edition;; New Age International (P) Limited, Publishers.
5. Business Research Methodology - J. K. Sachdeva (2009); Himalaya Publications.

M.Com - Semester II

a. **Course Name:** Goods and Services Tax

b. **Course Code:** 16200155

c. **Prerequisite:** Basic Knowledge of Indirect Taxation

d. **Rationale:** To acquire the ability to analyze and interpret the provisions of the goods and services tax law and recommend solutions to practical problems

e. **Course Learning Objectives:**

CLOBJ 1	To provide students with a foundational understanding of the differences between direct and indirect taxes, and an introduction to central excise, service tax, VAT, and the background of GST in India.
CLOBJ 2	To equip students with knowledge of the key provisions under the GST framework, including the charge, levy, collection, and exemptions from GST.
CLOBJ 3	To develop students' ability to calculate the value of supply and understand the mechanisms of input tax credit (ITC) under the GST regime.
CLOBJ 4	To prepare students to navigate the registration process under GST, manage returns, and understand the procedures for payment of tax, including the use of electronic ledgers.

f. **Course Learning Outcomes:** After completing this course, students will be able to-

CLO 1	Understand and differentiate between direct and indirect taxes, with a particular focus on the historical context and framework of GST in India.
CLO 2	Analyze the provisions related to the charge of GST, including the levy, collection, and exemptions granted to specific goods and services.
CLO 3	Calculate the value of supply and apply input tax credit (ITC) rules, understanding the conditions and special circumstances for ITC utilization.
CLO 4	Manage GST registration, returns, and tax payments, including the use of electronic cash, credit, and liability ledgers, and comprehend the procedures for handling tax invoices, credit notes, and debit notes.

g. **Teaching and Examination Scheme:**

Teaching Scheme (Hours/ Week)			Credit	Examination Scheme					Total
Lecture	Tutorial	Practical		External		Internal			
				Theory	Practical	Theory	*C.E	Practical	
4	0	0	4	60	0	20	20	0	100

h. Contents:

Unit	Topic	Weightage (%)	Teaching Hrs.
1	Introduction, Comparison between Direct Tax and Indirect Tax. Concept of Central Excise, Service Tax and VAT. Introduction and Background of GST: (Genesis of GST in India- Need for GST- Framework of GST as introduced in India- Benefits of GST)	25%	15
2	Charge of GST: (Extent and Commencement of CGST Act/ UTGST Act/ SGST Act/ IGST Act- Levy and Collection of GST- Composition Levy) Exemptions from GST: (Power of Government to grant exemption from tax- Goods Exempt from Tax- Services Exempt from Tax) Concept of Supply: (Supply with consideration in course of business- Import of Services- Supply without consideration- Composite and Mixed Supplies) Time of Supply: Time of Supply of Goods and Services under Forward Charge/ Reverse Charge)	25%	15
3	Value of Supply: (Value of Supply made to unrelated person with price as the sole consideration- Inclusions/ Exclusions from Value of Supply- Discount) Input Tax Credit: (Relevant Definitions- Eligibility and conditions for taking ITC- Apportionment of credits and block credits- Availability of credits in special circumstances- How ITC is utilized)	25%	15
4	Registration: (Persons liable for registration- Compulsory registration in certain cases- Persons not liable for registration- Procedure for Registration- Amendment for Registration- Cancellation for Registration- Revocation of Cancellation of Registration) Returns: (Furnishing of details of outward supplies- Furnishing of returns under Section 39- Other Returns- Default in Furnishing Return- Goods and Services Tax Practitioner) Payment of tax: (Relevant definitions- Electronic Cash Ledger- Electronic Credit Ledger- Electronic Liability Register- Interest on delayed payment of Cash- Tax Invoice, Credit and Debit Notes- Account and records)	25%	15
Total		100%	60

Continuous Evaluation: It consists of Assignments/ Seminars/ Presentations/ Quizzes/ Surprise Tests (Summative/MCQ) etc.

Reference Book:

1. Goods and Services Tax, Study Module, The Institute of Chartered Accountants of India.
2. Indirect Taxation - V. Balachandran; Sultan Chand
3. Indirect Taxes Banger; Aadhyia
4. Goods and Services Tax (GST) - CA Nitesh Parashar, Anuj Harshwardhan Sharma, Bharat
5. GST- V. S. Datey, Taxmann.

M.Com - Semester II

a. Course Name: Professional Competencies

b. Course Code: 16200156

c. Prerequisite: Knowledge of Communication in an Organization and Presentation Skills

d. Rationale: Basic Communication Skills are essential for all Commerce students.

e. Course Learning Objectives:

CLOBJ 1	To equip students with the skills necessary for planning, preparing, and delivering effective business presentations, including the use of visual and electronic aids.
CLOBJ 2	To develop students' ability to write various types of business letters and reports, including communication with the media and drafting reports on different business scenarios.
CLOBJ 3	To prepare students for employment communication, including writing resumes, cover letters, and performing effectively in group discussions and job interviews.
CLOBJ 4	To guide students in drafting and delivering speeches for various formal occasions, and to provide practical experience through mock speeches, presentations, and interviews.

f. Course Learning Outcomes: After completing this course, students will be able to-

CLO 1	Plan, prepare, and deliver effective business presentations using visual aids, multimedia tools, and by <u>managing non-verbal aspects and presentation anxiety.</u>
CLO 2	Write clear and professional business letters and reports, including press reports and business reports on various topics, following appropriate formats and principles.
CLO 3	Create impactful resumes and cover letters and perform confidently in group discussions and job interviews.
CLO 4	Draft and deliver speeches for formal occasions such as inaugurations, farewells, and annual meetings, with practical experience gained through mock exercises.

g. Teaching and Examination Scheme:

Teaching Scheme (Hours/ Week)			Credit	Examination Scheme					Total
Lecture	Tutorial	Practical		External		Internal			
				Theory	Practical	Theory	*C.E	Practical	
4	0	0	4	00	60	00	20	20	100

h. Contents:

Unit	Topic	Weigh age (100%)	Teaching Hours
------	-------	------------------	----------------

1	Business Presentation: Importance and Role of Business Presentation Planning for Presentation Preparing and Practicing (Rehearsing) the Presentation Delivering the Presentation Essentials of Presentation: Using Visual Aids for Presentation, Oral Presentation (Transparencies, graphs, charts, etc.), Using Audio /Visual Aids for Presentation, Electronic Presentation (Multimedia/PPT), Coping with Presentation fears, Non-Verbal aspects of Presentation	25%	15
2	External Business Communication: Writing Business Letters: Introduction, Principles of Business Letter Writing, Types of Business Letters, Format for Business Letters, Communication with Media through News Releases, Communication about the Organization through Advertising Writing Business Reports: Introduction, What is a Report? Types of Business Reports, Format for Business Reports, Steps in Report Preparation, 1. Press Reports Drafting of Press Reports on accidents, disasters, natural calamities, celebration of national holidays and important days, current events. 2. Business Reports Drafting of Individual and Committee Reports on the following topics: Selection of Site(Feasibility Report), Labor and Personnel Problems, Decline in Sales, Fire and Accidents	25%	15
3	Unit 3- Employment Communication – Resumes and Cover Letters: Introduction, Writing a Resume, Writing Job Application Letters, Other Letters about Employment Group Discussions and Interviews: Introduction, What is a Group Discussion? Attending Job Interviews	25%	15
4	Unit 4- Drafting of Speeches: Speeches on the occasions like inauguration, welcoming, condolence, farewell, celebration of important days and national holidays, Chairman's speech at the Annual General Meeting, vote of thanks) Practical – Mock speeches, presentation, group discussion and interview.	25%	15
	Total	100%	60

Continuous Evaluation: It consists of Assignments/ Seminars/ Presentations/ Quizzes/ Surprise Tests (Summative/MCQ) etc.

Reference Book:

1. Business Communication Today - Courtland L. Bovee, C.allen Paul and John V. Thill, 14th edition, Pearson
2. Business Communication - Anjanee Sethi and Bhavana Adhikari, Tata McGraw Hill Pvt Ltd.
3. Sultan Chand & Son's Essentials of Business Communication by Rajendra Pal, Js Korlahalli, 2017 publication.
4. McGrawhill's Effective Business Communication 7th Edition by Jane Thomas Herta Murphy Herbert Hildebrandt
5. Pearson's Business Communication: Polishing Your Professional Presence, 3rd Edition by Barbara G. Shwom, and Lisa Gueldenzoph Snyder.

M.Com - Semester III

a. **Course Name:** Summer Internship Project

b. **Course Code:** 16200201

c. **Prerequisite:** Basic Knowledge of Commerce and Industry

d. **Rationale:** Internship helps students to get practical exposure in the area of commerce and management.

e. **Course Learning Objectives:**

CLOBJ 1	To offer the opportunity for the students to acquire on the job skills, knowledge, attitude and perception along with the experience needed to constitute a professional identity.
CLOBJ 2	To Helps student in exploring career opportunities in their areas of interest.
CLOBJ 3	To Give an insight in to working of the real organization.
CLOBJ 4	To Appreciate to linkage among different functions and departments

f. **Course Learning Outcomes:** After completing this course, students will be able to-

CLO 1	Demonstrate the application of theoretical knowledge in a professional setting, showcasing their acquired skills and attitudes.
CLO 2	Identify and assess potential career paths in line with their areas of interest, enhancing their career planning and decision-making abilities.
CLO 3	Gain a comprehensive understanding of organizational operations and the challenges faced by professionals in the industry.
CLO 4	Evaluate the integration and collaboration among different organizational functions, recognizing the importance of cross-functional teamwork.

g. **Teaching and Examination Scheme:**

Teaching Scheme (Hours/ Week)			Credit	Examination Scheme					Total
Lecture	Tutorial	Practical		External		Internal			
				Theory	Practical	Theory	*C.E	Practical	
4	0	0	4	00	60	00	20	20	100

Guidelines for Summer Internship Project (SIP)

A student shall be required to do internship for a period of 45 days as mentioned in the

curriculum of the B.Com syllabus of Parul University. It is in the form of Industry, Organisational, and Department perspectives. The activity includes collection of information and data analysis and interpretation of collected data and suggesting solutions, alternative etc.

FORMAT OF THE SIP REPORT:

Each student is to submit a written project synopsis to his/her respective guides. The project report must comprise the following:

1. Title of the SIP – Summer Internship Project at (Name of the Organization, Place)

2. **Chapter-I : INDUSTRY STUDY**

- 1.1 Introduction

- 1.2 Growth and Evolution of Industry in India

- 1.3 Industry Analysis: Michael Porter's Five Force Model

3. **Chapter-II :COMPANY STUDY**

- 2.1 Introduction

- 2.1.1 Vision

- 2.1.2 Mission

- 2.1.3 Goals

- 2.1.4 Objectives

- 2.2 Organisational Structure

- 2.2.1 Board of Directors

- 2.3 Key Executive Team

- 2.4 Product/Services Offered

- 2.5 Key financial/operational results for last 5 years

- 2.5.1 Overall financial/operational Performance of the Company/Institution

- 2.6 Milestones Achieved

- 2.6.1 Awards received

4. **Chapter-III :DEPARTMENTAL STUDY**

- 3.1 Department/Area of Study

- 3.1.1 Activities of Department/ Area under Study

- 3.1.2 Documents maintained for planning, staffing, directing and controlling purpose by department/area under study

- 3.2 Interdependence of department/Area under study with other departments/operational areas

- 3.3 SWOT Analysis of Activities of Department/Area under Study

5. **Chapter-IV :WORK/ASSIGNMENTS/TRAINING**

- 4.1 Objectives

- 4.2 Data of work/assignments/training

- 4.3 Analytical study of work/assignments/training

- 4.4 Conclusions

- 4.5 Suggestions

- 4.6 Outcomes of the SIP Study

6. Bibliography/References

7. Annexure (It should be indexed. Attach those annexure which have its reference in the main text of the report.)

What Goes into an Annexure: Long Tables, Questionnaires & Letters, Schedules or forms used in collecting data Internet Printout, Industry Printout

PROOFING:

- Read the completed project atleast three times. Get it checked for grammar and spellings (You may use MS office Spell Check Wizard).
- Reconfirm congruence from objectives to conclusion. Check that you have given all the references correctly.
- When you finish the project work, get it checked from the faculty guide.
- Prepare executive summary of the project, present it to your friends/peers, clear their doubts regarding your project material do changes as necessary.
- Simplify, Rectify & clarify the project as applicable
- Ensure you do not print any logo of the company you have worked, (Except for the certificate given by the company.)
- After final approval of the draft (and successful completion of Internal Viva) get the completion certificate from internal guide and get the project printed and bounded, well in advance. Take extra care to proof read your copy and embossed title page.
- Present the recorded progress report to internal guide.
- Get MFT's/Guide's signatures, put your signatures e.g. acknowledgement, Certificate etc, and submit the project copies to designated authorities before the deadline.
- No headers/footers are permitted except page numbers.

M.Com Semester III**a. Course Name:** Entrepreneurship and Small Business Development**b. Course Code:** 16200202**c. Prerequisite:** Knowledge of Entrepreneurship and Small Business Responsibility**d. Rationale:** To incubate knowledge and understanding of Entrepreneurship and Small Business Responsibility**e. Course Learning Objectives:**

CLOBJ 1	To provide students with an understanding of the concept of entrepreneurship, including the factors influencing it, the characteristics of successful entrepreneurs, and the barriers they face.
CLOBJ 2	To introduce students to the structure and significance of Entrepreneurship Development Programmes (EDPs), and to develop key entrepreneurial competencies.
CLOBJ 3	To explore the role of micro and small enterprises in economic development, including project management and the identification and formulation of business ideas.
CLOBJ 4	To equip students with knowledge about the institutional support available for entrepreneurs, including financial assistance, and the role of industrial parks and special economic zones.

f. Course Learning Outcomes: After completing this course, students will be able to-

CLO 1	Understand the evolution and significance of entrepreneurship, and identify the characteristics, types, and barriers faced by entrepreneurs in various sectors.
CLO 2	Evaluate and participate in Entrepreneurship Development Programmes (EDPs), and develop key entrepreneurial competencies necessary for business success.
CLO 3	Analyze the role of micro and small enterprises in economic development, and apply project management techniques to identify and formulate viable business ideas.
CLO 4	Access and utilize institutional support for entrepreneurship, including financial assistance, technical consultancy, and environmental clearances for new ventures.

g. Teaching and Examination Scheme:

Teaching Scheme (Hours/ Week)			Credit	Examination Scheme					Total
Lecture	Tutorial	Practical		External		Internal			
				Theory	Practical	Theory	*C.E	Practical	
4	0	0	4	60	0	20	20	0	100

h. Contents:

Unit	Topic	Weightage (%)	Teaching Hours
1	1. INTRODUCTION Meaning and Importance - Evolution of term 'Entrepreneurship'- Factors influencing entrepreneurship', Psychological factors, Social factors, Economic factor, Environmental factors - Characteristics & Qualities of an entrepreneur - Types of entrepreneur, According to Type of Business, According to Use of Technology, According to Motivation, According to Growth, According to Stages, New generations of entrepreneurship viz. Social entrepreneurship, Entrepreneurship, Health entrepreneurship, Tourism entrepreneurship, Women entrepreneurship, Rural entrepreneurship etc.- Barriers to entrepreneurship CREATIVITY Creativity and entrepreneurship- Steps in Creativity- Innovation and inventions - Legal Protection of innovation - Skills of an entrepreneur - Decision making and Problem Solving (steps indecision making)	25%	15
2	ENTREPRENEURSHIP DEVELOPMENT PROGRAMMES (EDPS) : Meaning & Objectives of EDPs, Needs for EDPs, EDPs in India: A Historical Perspective, Course Contents and Curriculum of EDPs, Phases of EDP, Evaluation of EDPs, Problem OF EDPs. ENTREPRENEURIAL COMPETENCIES: Meaning of entrepreneurial Competency, Major Entrepreneurial Competencies, Developing Entrepreneurial Competencies.	25%	15
3	MICRO AND SMALL ENTERPRISES: Small Enterprises: Meaning and Definition – Micro & Macro Units – Essentials, features and Characteristics – Relationship between Micro – Macro Enterprise – Rationale Behind Micro and small Enterprise - Scope of Micro and small enterprise - Objective of Micro Enterprises- enterprise and Society - Role of Micro Enterprises in economic Development- Problem of Micro and small Enterprises. PROJECT MANAGEMENT: Project: Concept and Classification, Search for Business idea, Project Identification, Project Formulation, Project Appraisal And Project Report.	25%	15

4	ORGANISATION ASSISTANCE: Needs for Institutional Support- Assistance to an entrepreneur New Ventures - Industrial Park (Meaning, features, & examples)- Special Economic Zone (Meaning, features & examples)- Financial assistance by different agencies. mMSME Act Small Scale Industries - Environmental Clearance INSTITUTIONAL SUPPORT TO SMALL ENTREPRENEURS: National Small Industries Corporation (NSIC) Small Industries Development Organization (SIDO) Financial assistance to MSME Small Scale Industries Board (SSIB) Small Industries Services Institutes (SISIs) The Small Industries Development Bank of India(SIDBI) The State Small Industries Development Corporation(SSIDC) District Industries Centres (DICs) Industrial Estates, Specialised Institutions, Technical Consultancy Organizations (TCOs)	25%	15
---	--	-----	----

Continuous Evaluation: It Consists of assignments/ Seminars/ Presentations/ Quizzes/ Surprise Tests (Summative/MCQ) etc.

i. Text Book:

1. The Dynamics of Entrepreneurial Development and Management - Vasant Desai (Edition 2014)
2. Entrepreneurial Development - Dr. S. S. Khanka: S. Chand and Company Limited
3. Entrepreneurship Development and Small Business Enterprises, Poornima M. Charantimath, 2e, Pearson, 2014.
4. Entrepreneurship, A South – Asian Perspective, D. F. Kuratko and T.V. Rao, 3e, Cengage, 2012
5. Thomas W Zimmerer and Norman M. Scarborough: Essentials of Entrepreneurship and Small Business Management, 4th Edition.
6. Entrepreneurship - Robert Hisrich, Michael Peters, Dean Shepherd : TATA McGraw Hill

M.Com - Semester III

a. Course Name: Quantitative Techniques for Business

b. Course Code: 16200203

c. Prerequisite: Basic Knowledge of statistics

d. Rationale: To impart knowledge for enabling students to develop data analytics skills and meaningful interpretation to the data sets so as to solve the business/Research problem

e. Course Learning Objectives:

CLOBJ 1	Equip students with the knowledge and skills to apply mathematical and quantitative techniques for effective managerial decision-making in business contexts.
CLOBJ 2	Enhance students' understanding of statistical measures, including measures of central tendency and dispersion, and their applications in analyzing business data.
CLOBJ 3	Enable students to master operational research techniques such as PERT, CPM, and transportation problems to optimize resource planning and management.
CLOBJ 4	Provide students with the ability to apply decision-making models, including game theory, decision trees, and hypothesis testing, to solve complex business problems.

f. Course Learning Outcomes: After completing this course, students will be able to-

CLO 1	Utilize quantitative techniques and mathematical models to make informed managerial decisions in various business scenarios.
CLO 2	Analyze business data using measures of central tendency, dispersion, regression analysis, and apply these concepts to real-world business problems.
CLO 3	Apply network models, transportation, and assignment methods to optimize resources and minimize costs in business operations.
CLO 4	Employ game theory, decision trees, and hypothesis testing to evaluate and make strategic business decisions, incorporating both parametric and non-parametric tests.

g. Teaching and Examination Scheme:

Teaching Scheme (Hours/ Week)			Credit	Examination Scheme					Total
Lecture	Tutorial	Practical		External		Internal			
				Theory	Practical	Theory	*C.E	Practical	
4	0	0	4	60	0	20	20	0	100

h. Contents

Unit	Topic	Weightage (%)	Teaching Hours
1	Mathematical Basis of Managerial decisions - An overview; Nature & Scope & Quantitative Techniques in business- Functions & Managerial Application Measures of Central Tendency -Mean, Median, Mode. Dispersion -(Trends & patterns) & Regression Analysis	25%	15

2	Network Model Networking- PERT & CPM- Time estimates-Time-cost trade off, Crashing-Resource planning & leveling. Waiting Line model. Transportation problem- Initial Basic Feasible Solution Methods , Matrix-Minimum(MM)Method , North-West Corner Method, Vogel's approximation method(VAM) & Method for finding Optimal Solutions Assignment & Replacement Problems- Mathematical model of assignment, Hungarian methods for max-min method	25%	20
3	Game Theory – Zero sum games: Pure & Mixed Strategies, Principle Of Dominance Decision Theory- Payoff tables - Decision trees approaches (Links to business data)-Expected Monetary Value (EMV), Expected Value of Perfect Information (EVPI) , Expect Profit with Perfect Information (EPPI)	25%	10
4	Hypothesis Testing Parametric Test- Uni-variate-Z-test, t-Test, F-test, Bi-variate – Pearson's Correlation, Linear Regression, ANOVA Non- Parametric Test- Chi-Square for independence of goodness of fit. Sign test for paired test. Rank sum test. Kolmogorov–Smirnov test, Goodness of Fit.	25%	15
	Total	100%	60

Continuous Evaluation: It Consists of assignments/ Seminars/ Presentations/ Quizzes/ Surprise Tests (Summative/MCQ) etc.

i. Reference Books

1. Business mathematics - Kapoor.V.K,Sancheti, D.C,
2. Business Statistics - Gupta S.P Gupta M.P , Sultan Chand, New Delhi
3. Quantitative Technique in management - N.D,Vohra, , Tata McGrawHill, NewDelhi
4. Operational Research - R.Panneerselvam- (PHI-2 edition)
5. Business Statistics by Examples - Terry,Sineich,;Collier Mc.Millian Publisher
6. Linear programming & decision making - Narag.A.S, Sultan Chand, New Delhi
7. Comprehensive Beginners Guide To Learn Statistics - IBM SPSS
8. Data Analysis with IBM SPSS Statistics: Implementing Descriptive statistics

M.Com - Semester III

a. Course Name: Management Accounting

b. Course Code: 16201209

c. Prerequisite: Knowledge of basic concepts and standards underlying management accounting

d. Rationale: The course presents alternative methods of preparing management accounting information, and also examines how these methods are used by companies.

e. Course Learning Objectives:

CLOBJ 1	Introduce students to the fundamental concepts, objectives, and functions of management accounting, with a focus on its role in decision-making and the comparison with financial and cost accounting.
CLOBJ 2	Equip students with the skills to analyze financial statements using various methods, including horizontal and vertical analysis, ratio analysis, and cash and fund flow statements, to assess an organization's financial health.
CLOBJ 3	Provide students with an understanding of inventory valuation methods and depreciation techniques, emphasizing the theoretical and practical aspects of managing these accounting elements.
CLOBJ 4	Enable students to apply costing methods and techniques in managerial decision-making, including marginal costing, CVP analysis, and strategic management accounting concepts like transfer pricing and the balanced scorecard.

f. Course Learning Outcomes: After completing this course, students will be able to-

CLO 1	Understand the key concepts of management accounting and its application in organizational decision-making, distinguishing it from financial and cost accounting.
CLO 2	Conduct comprehensive financial statement analysis using various techniques to evaluate a company's financial position and performance.
CLO 3	Demonstrate proficiency in applying inventory valuation methods and depreciation techniques, understanding their implications on financial statements and decision-making.
CLO 4	Utilize different costing methods and tools for effective managerial decision-making, including strategic decisions related to pricing, cost control, and process improvement.

g. Teaching and Examination Scheme:

Teaching Scheme (Hours/ Week)			Credit	Examination Scheme					Total
Lecture	Tutorial	Practical		External		Internal			
				Theory	Practical	Theory	*C.E	Practical	
4	0	0	4	60	0	20	20	0	100

h. Contents:

Unit	Topic	Weightage (%)	Teaching Hrs.
1	Basic understanding of Management Accounting: Meaning, Concepts and Objectives, Functions, Merits and Demerits of Management Accounting	25%	15

	Cost Accounting: • Meaning and definition of cost • Cost concepts and classification Comparison among Financial Accounting, Management Accounting and Cost Accounting.		
2	Financial Statement Analysis: • Horizontal analysis • Vertical Analysis • Trend Analysis • Ratio Analysis • Cash Flow Statement • Fund Flow Statement	25%	15
3	Inventory valuation: • FIFO, Weighted Average Method & LIFO (Preparation of stock register card only) Depreciation: • Straight line method, written down value method Retrospective effect (Only Theoretical Perspective)	25%	15
4	Costing Methods & Decision Making: • Unit Costing, Marginal costing & CVP Analysis • Managerial Decision making, Process, Types of Decisions: Make or buy, Sell or Drop, Sell or process further Control & Other Specialized Topics Transfer Pricing, Management Control Systems, Balanced Scorecard, Strategic Management Accounting	25%	15
	Total	100%	60

Continuous Evaluation: It consists of assignments/ Seminars/ Presentations/ Quizzes/ Surprise Tests (Summative/MCQ) etc.

i. Reference Books

1. Management Accounting, M.Y. Khan & P.K. Jain, McGraw Hill
2. A Textbook of Cost and Management Accounting , M. N. Arora, Vikas, Latest Edition
3. Financial Accounting, V. Rajasekaran & R. Lalitha, Pearson, Latest Edition.

M.Com - Semester III**a. Course Name:** Advanced Corporate Accounting**b. Course Code:** 16201210**c. Prerequisite:** In-depth knowledge of corporate accounting**d. Rationale:** To acquire the ability to analyze and interpret analyze the financial reports of corporate companies and to have practical knowledge of corporate accounting.**e. Course Learning Objectives:**

CLOBJ 1	Introduce students to the International Financial Reporting Standards (IFRS), covering its scope, key standards (IFRS 1 to 13), the role of the IASB, and the differences between IFRS, Indian Accounting Standards, and US GAAP, as well as the challenges in global convergence.
CLOBJ 2	Equip students with the knowledge and skills required to account for holding companies, including the preparation of consolidated financial statements, understanding minority interest, cost of control, intercompany transactions, and the revaluation of assets and liabilities.
CLOBJ 3	Provide students with an understanding of the accounting processes for corporate restructuring, including amalgamation, internal reconstruction, and the liquidation of companies, along with the preparation of related financial statements such as the statement of affairs and the liquidator's final account.
CLOBJ 4	Familiarize students with Human Resource Accounting (HRA) and Accounting for Price Level Changes, focusing on the objectives, methods of valuation, and the implications of inflation accounting using different models like CPP, CCA, and Hybrid.

f. Course Learning Outcomes: After completing this course-

CLO 1	Students will have a comprehensive understanding of IFRS, including its implementation, global convergence challenges, and differences from Indian Accounting Standards and US GAAP.
CLO 2	Students will be able to prepare consolidated financial statements for holding companies, effectively accounting for minority interest, goodwill, intercompany transactions, and other related elements.
CLO 3	Students will demonstrate the ability to account for corporate restructuring events such as mergers, acquisitions, internal reconstructions, and company liquidations, including the preparation of related financial statements.
CLO 4	Students will be capable of applying Human Resource Accounting and Accounting for Price Level Changes, understanding their objectives, methods, advantages, and implications in financial reporting.

g. Teaching and Examination Scheme:

Teaching Scheme (Hours/ Week)			Credit	Examination Scheme					Total
Lecture	Tutorial	Practical		External		Internal			
				Theory	Practical	Theory	*C.E	Practical	
4	0	0	4	60	0	20	20	0	100

h. Contents:

Unit	Topic	Weightage (%)	Teaching Hours
1	International Financial Reporting Standards (IFRS) • Introduction, meaning, scope, An overview • IFRS 1 TO 13 • Role of IASB, Arguments for Global Convergence • Require disclosure as per IFRS, Achievements of IASB and obstacles in convergence • Difference between IFRS and Indian Accounting Standards, US GAAP	25%	15
2	Accounts of Holding Companies • Accounting for group companies • Holding Companies, Accounts Consolidation • Preparation of Consolidated Balance sheet, Minority Interest, Pre-acquisition or Capital Profits • Cost of control or goodwill, Intercompany balance • Unrealized inter company profits • Revaluation of assets and liabilities • Bonus shares • Treatment of Dividend	25%	15
3	Amalgamation of companies, Accounting for internal reconstruction & Liquidation of Companies • Accounting for corporate reconstruction: Internal – External • Merger and acquisition, Accounting for liquidation of companies, Preparation of statement of Affair • Deficiency/surplus account • Liquidator's final statement of Account Receiver's statement of accounts	25%	15
4	Human Resource Accounting (HRA) and Accounting for Price level changes (Inflation Accounting) • Human resource Accounting: objectives • Methods of Valuation • Advantages and Disadvantages • Accounting for Price Level changes – CPP, CCA, Hybrid	25%	15
	Total	100%	60

Continuous Evaluation: It Consists of assignments/ Seminars/ Presentations/ Quizzes/ Surprise Tests (Summative/MCQ) etc.

i. Reference Books:

1. Advanced Corporate Accounting, P Radhika, Anita Raman, Mcgrawhill HED
2. Advanced Corporate Accounting, S Anil Kumar, V Rajesh Kumar, B Mariyappa, Himalaya Publishing House
3. Corporate accounting, S N Maheshwari and S K Maheshwari
4. CORPORATE ACCOUNTING 3rd Edition, by V. K. GOYAL (Author), RUCHI GOYAL (Author)

M.Com - Semester III

a. Course Name: Security Analysis and Portfolio Management

b. Course Code: 16201211

c. Prerequisite: Basic Knowledge of Stock Market

d. Rationale: To give the students a general understanding of the Securities and provide an insight into practical aspects of portfolio management to become a portfolio manager.

e. Course Learning Objectives:

CLOBJ 1	Introduce students to the investment environment, covering the factors influencing investment decisions, the differences between investment and speculation, and providing an overview of money markets, financial derivatives, and capital markets in India.
CLOBJ 2	Enable students to comprehend the risk-return relationship, recognize the different types of risk associated with various securities, and perform calculations for Beta and risk tolerance in the context of investment decisions.
CLOBJ 3	Equip students with the ability to manage investment portfolios, including the principles of portfolio management, portfolio composition, and the application of fundamental, technical, and trend chart analysis in evaluating securities.
CLOBJ 4	Acquaint students with essential investment theories, such as the Dow Jones theory, Elliott Wave theory, Random walk theory, and the Efficient Market Hypothesis, while also introducing methods for performance evaluation and measuring returns.

f. Course Learning Outcomes: After completing this course-

CLO 1	Students will grasp the key aspects of the investment environment, including the roles of money markets, capital markets, and the distinctions between investment and speculation within the Indian financial system.
CLO 2	Students will analyze the risk-return dynamics of various securities, perform Beta calculations, and evaluate risk tolerance to inform sound investment decisions.
CLO 3	Students will demonstrate the capacity to manage and assess investment portfolios, applying various analytical techniques and understanding the factors that influence portfolio strategy and composition.
CLO 4	Students will apply investment theories and assess portfolio performance using different measures, while also exploring the implications of the Efficient Market Hypothesis and alternative investment paradigms.

g. Teaching and Examination Scheme:

Teaching Scheme (Hours/ Week)			Credit	Examination Scheme					Total
Lecture	Tutorial	Practical		External		Internal			
				Theory	Practical	Theory	*C.E	Practical	
4	0	0	4	60	0	20	20	0	100

h. Contents:

Unit	Topic	Weightage (%)	Teaching Hours
1	Introduction to Investment Environment • Introduction to Investment Environment • Elements/Attributes/Criteria/Factors influencing selection of Investments • Investment and speculation • Money Markets in India • Financial Derivatives • Capital Market in India • Participants in Indian Capital Market • Stock Market Index Market Capitalization	25%	15
2	Risk-Return Relationship • Risk-Return Relationship of various securities risk • Types of risk • Practical Problems • Calculation of Beta • Practical Problems • Risk Tolerance	25%	15
3	Portfolio Management and Security Analysis • Portfolio Management meaning, process, objective, principles • Portfolio composition • Factors affecting investment decision • Formulation of portfolio strategy mix • Fundamental, technical, trend chart analysis • Mathematical indicators • Practical Problems	25%	15
4	Theories, CAPM, Portfolio performance measurement • The Dow Jones theory, Elliott Wave theory, Random walk theory • Introduction to efficient market hypothesis • An alternative paradigm • Introduction, meaning, attributes of Investment • Investment and speculation, investment avenues • Money & Capital market instruments • Practical Problems Performance evaluation measures and measures of returns.	25%	15
	Total	100%	60

Continuous Evaluation: It consists of assignments/ Seminars/ Presentations/ Quizzes/ Surprise Tests (Summative/MCQ) etc.

Reference Book:-

1. Investment analysis & portfolio management, Pawan jhabak, Himalaya publication.
2. Security analysis & portfolio management, Donald E fischer, Ronald J Jordan, Sixth edition.

M.Com - Semester III**a. Course Name:** International Trade and Business Environment**b. Course Code:** 16202201**c. Prerequisite:** Basic Knowledge of International Trade, ethics and Business Environment**d. Rationale:** To acquire the ability to analyze and interpret various international business strategies, trade barriers, trade unions and business environment in international trade.**e. Course Learning Objectives:**

CLOBJ 1	Familiarize students with the fundamentals of international business, including its features, challenges, payment methods, and market entry strategies, as well as the impact of globalization and the role of tariff and non-tariff barriers in international trade.
CLOBJ 2	Introduce students to key international trade unions and agreements, such as the European Union, NAFTA, SAARC, ASEAN, APTA, GATT, and WTO, focusing on their objectives, functions, and the mechanisms for dispute resolution within these organizations.
CLOBJ 3	Enable students to understand the various aspects of the international business environment, including economic, political, demographic, and legal factors, and to appreciate the role of culture in shaping international business practices.
CLOBJ 4	Acquaint students with the ethical considerations in international business, exploring the factors influencing business ethics, national differences in ethical standards, corporate governance, and the code of conduct for multinational corporations (MNCs).

f. Course Learning Outcomes: After completing this course -

CLO 1	Students will understand the core elements of international business, including the challenges of operating in global markets, and the strategies employed to overcome tariff and non-tariff barriers in international trade.
CLO 2	Students will demonstrate knowledge of the objectives and functions of major international trade unions and agreements, and analyze their roles in facilitating and regulating global trade.
CLO 3	Students will evaluate the impact of various environmental factors—economic, political, demographic, and legal—on international business operations, and assess the importance of culture in global business interactions.
CLO 4	Students will apply ethical principles to international business scenarios, recognize national differences in ethics, and understand the significance of corporate governance and ethical conduct for MNCs.

g. Teaching and Examination Scheme:

Teaching Scheme (Hours/ Week)			Credit	Examination Scheme					Total
Lecture	Tutorial	Practical		External		Internal			
				Theory	Practical	Theory	*C.E	Practical	
4	0	0	4	60	0	20	20	0	100

h. Contents:

Unit	Topic	Weightage (%)	Teaching Hours
1	Introduction to International Business Introduction to International Business, features, challenges, payment methods, objectives Elements of International Business, Market entry strategy in international trade, Globalisation, Tariff and Non- tariff barriers of international trade.	25%	15
2	International Trade Unions: European Union, NAFTA objective and function, SAARC objective and function, ASEAN objective and function, APTA objective and function, GATT and WTO- Function, structures, agreement and dispute settlement system. IMF , RBID.	25%	15
3	International Business Environment: Introduction, Economic Environment, Political Environment, Demographic environment, Legal Environment Culture and International Business: Introduction, Meaning of Culture, Country Culture, and Culture in an International Business Organization	25%	15
4	Ethics in International Business: Introduction, Business Ethics Factors, International Business and Ethics, National Differences in Ethics, Corporate Governance, Code of conduct for MNCs	25%	15
	Total	100%	60

Continuous Evaluation: It Consists of assignments/ Seminars/ Presentations/ Quizzes/ Surprise Tests (Summative/MCQ) etc.

Reference book:

1. International Business (text and cases) by P. Subba Rao. Himalaya Publishing House
2. International Economics Trade & Finance 11th Edition by Dominick Salvatore. Willey Students addition
3. International Economics – 5th edition by Francies Cherunilam. McGraw Hill Education(India) Private Limited
4. International Economics – 2nd revised edition by H.G. Mannur. Vikas Publishing House Private Limited

M.Com - Semester III**a. Course Name:** Foreign Exchange and Trade Practices**b. Course Code:** 16202202**c. Prerequisite:** Basic Knowledge of Foreign Exchange and trade practices in International Business**d. Rationale:** To acquire the ability to analyze and interpret Foreign Exchange and trade**e. Course Learning Objectives:**

CLOBJ 1	Introduce students to the framework of foreign exchange, covering foreign trade, the administrative structure of foreign exchange in India, various exchange rate systems, and the evolution of exchange rate systems from pre-IMF to the current regime.
CLOBJ 2	Equip students with a comprehensive understanding of the foreign exchange market, including its features, participants, and the factors determining foreign exchange rates, as well as key theories like the Purchasing Power Parity Theory.
CLOBJ 3	Familiarize students with foreign exchange contracts, including forward and futures contracts, exploring the types of derivatives, hedging strategies, and the specifications of trading foreign exchange futures at the National Stock Exchange of India.
CLOBJ 4	Acquaint students with advanced foreign exchange contracts such as swaps and options, including the different types of currency swaps, options strategies, and an overview of exchange-traded options and zero-cost derivatives.

f. Course Learning Outcomes: After completing this course -

CLO 1	Students will understand the foundational concepts of foreign exchange, including the administrative setup in India, various exchange rate systems, and how these systems have evolved over time.
CLO 2	Students will analyze the features and participants of the foreign exchange market, evaluate the factors influencing spot and forward exchange rates, and apply key theories such as Purchasing Power Parity in practical scenarios.
CLO 3	Students will demonstrate proficiency in managing foreign exchange contracts, particularly forward and futures contracts, understand the use of derivatives for hedging, and navigate the trading of foreign exchange futures on platforms like the National Stock Exchange of India.
CLO 4	Students will apply knowledge of foreign exchange swaps and options, distinguish between different option strategies, and evaluate the specifications of exchange-traded options and zero-cost derivatives in international finance.

g. Teaching and Examination Scheme:

Teaching Scheme (Hours/ Week)			Credit	Examination Scheme					Total
Lecture	Tutorial	Practical		External		Internal			
				Theory	Practical	Theory	*C.E	Practical	
4	0	0	4	60	0	20	20	0	100

h. Contents:

Unit	Topic	Weightage (%)	Teaching Hours
1	Framework of Foreign Exchange: Foreign Trade and Foreign Exchange, Administrative set up of foreign exchange in India, Foreign Currency Accounts, Fixed and floating exchange rates, Exchange rate system prior to IMF, Exchange Rate System under IMF, Current exchange rate system.	25%	15
2	Foreign Exchange Market: Features of foreign exchange market, Forex Market participants Banks and financial institutions Merchants Other customers Speculators and hedgers Central bank, Foreign Exchange Rates: Factors determining spot exchange rate, Purchasing Power Parity Theory, Determinants of forward rates	25%	15
3	Foreign Exchange Contract: Forward and Futures: Meaning, features and types of derivatives, hedging with forward contracts, Foreign Exchange Forward contracts Fixed Maturity Contract Partially Optional Contract Fully Optional Contract Non-Delivery Forward Contracts. Foreign Exchange Futures Contract: Different dimensions of foreign exchange future contract specification trading at National Stock Exchange of India	25%	15
4	Foreign Exchange Contracts: Swaps and Options Foreign currency swaps, Foreign currency options, Long/short call and put options American and European option ATM/OTM/ITM options. Exchange traded option contract specifications: An Overview of Zero cost derivatives.	25%	15
	Total	100%	60

Continuous Evaluation: It consists of assignments/ Seminars/ Presentations/ Quizzes/ Surprise Tests (Summative/MCQ) etc.

i. Reference Books

1. Foreign Exchange & Risk Management by C. Jeevanandam, Sultan Chand & Sons Educational Publication, New Delhi.
2. International Finance: Theory and Policy by Paul Krugman, Maurice Obstfeld & Marc Melitz, Pearson.
3. International Financial Management by P.G.Apte, TMH Publication, 4th Ed.
4. International Finance Management, 2] Jeff Madura, Thomson Publication, 7th Ed.

M.Com - Semester III**a. Course Name:** Business Assistance and Risk Management**b. Course Code:** 16202203**c. Prerequisite:** Basic Knowledge of Business Assistance and Risk in International Business**d. Rationale :** To acquire the ability to analyze and interpret business assistant and risk factors related to international business.**e. Course Learning Objectives:**

CLOBJ 1	Introduce students to the export assistance framework in India, covering export promotion measures, the expansion of production bases, the impact of relaxed industrial licensing policies, and the role of Export Processing Zones (EPZs) and Special Economic Zones (SEZs) in boosting exports.
CLOBJ 2	Acquaint students with the various export promotion organizations, including the roles and functions of international bodies like the IMF and World Bank, as well as key Indian institutions such as the Indian Trade Promotion Organization (ITPO), Indian Institute of Foreign Trade (IIFT), and others.
CLOBJ 3	Familiarize students with India's Export-Import (EXIM) policies, exploring their meanings, objectives, and the key highlights and implications of the EXIM policies from 1997 to 2020, with a focus on how these policies have evolved over time.
CLOBJ 4	Enable students to understand the principles of risk management and business continuity in international trade, covering transaction and economic exposures, exchange risks, and strategies for managing these risks through marketing, production, and financial approaches.

f. Course Learning Outcomes: After completing this course, students will be able to-

CLO 1	By the end of the course, students will understand the key export promotion measures in India, including the role of EPZs, SEZs, and export houses, and how these initiatives contribute to expanding the country's export base.
CLO 2	Students will recognize the significance of export promotion organizations, analyze their functions, and assess the impact of both global and Indian institutions like the IMF, World Bank, ITPO, IIFT, and others on India's export activities.
CLO 3	Students will evaluate India's Export-Import policies across different periods, identify their objectives and implications, and analyze how these policies have influenced the country's trade practices from 1997 to 2020.
CLO 4	Students will apply risk management strategies to mitigate transaction and economic exposures in international trade, manage exchange rate risks, and formulate effective marketing, production, and financial strategies to ensure business continuity.

g. Teaching and Examination Scheme:

Teaching Scheme (Hours/ Week)			Credit	Examination Scheme		Total
Lecture	Tutorial	Practical		External	Internal	

				Theory	Practical	Theory	*C.E	Practical	
4	0	0	4	60	0	20	20	0	100

h. Content

Unit	Topic	Weightage (%)	Teaching Hours
1	Export Assistance of India Export Promotion Measure in India, Expansion of Production Base for Exports; Relaxation in Industrial Licensing Policy, Export Processing Zones (EPZ); Special Economic Zones (SEZs) Export Houses Status for Export of Services;	25%	15
2	Export Promotion Organization; IMF and World bank, Indian Trade Promotion Organization (ITPO); Indian Institute of Foreign Trade (IIFT); Indian Institute of Packaging (IIP); Federation of Indian Export Organization (FIEO); Marine Products Exports Development Authority (MPEDA)	25%	15
3	Export Import Policy of India Export Import Policy of India; its Meaning; General Objectives; Highlight and Implication of Export-Import Policy 1997-2000 and Export-Import Policy 2002-2007, Export-Import Policy 2015-2020.	25%	15
4	Risk Management and Business Continuity Transaction and economic exposures, Exchange risk, translation exposures, managing economic exposures, marketing strategy, production strategy and financial strategy.	25%	15
	Total	100%	60

Continuous Evaluation: It consists of assignments/ Seminars/ Presentations/ Quizzes/ Surprise Tests (Summative/MCQ) etc.

Reference book:

1. Foreign exchange and risk management - C. Jeevanandam. Sultan Chand & Sons Educational Publishers
2. Export import management second edition - Justin Paul and Rajiv Aserkar. Oxford University Press
3. International business (text and cases) by P.subba rao. Himalaya publishing house
4. International economics – 5th edition by Francis Cherunilam. McGraw Hill Education(India) Private Limited

M.Com - Semester III**a. Course Name:** Labour Legislation - I**b. Course Code:** 16204201**c. Prerequisite:** Knowledge of Employment Welfare and Labour Legislation**d. Rationale:** To incubate knowledge and understanding of Knowledge of Labour legislation**e. Course Learning Objectives:**

CLOBJ 1	Explore the Factories Act, 1948, including its objectives, definitions, and scope, along with provisions related to health, safety, and welfare of workers, working hours, and employment restrictions for women and children.
CLOBJ 2	Analyze the Payment of Wages Act, 1936, and the Minimum Wages Act, 1948, detailing their objectives, key definitions, rules for wage payments and deductions, and enforcement processes.
CLOBJ 3	Review the Payment of Bonus Act, 1965, and the Payment of Gratuity Act, 1972, covering their scope, objectives, and critical provisions such as eligibility criteria, calculation methods, and compliance requirements.
CLOBJ 4	Understand the Employee's State Insurance Act, 1948, and the Employee's Provident Funds and Miscellaneous Provisions Act, 1952, focusing on their objectives, scope, the roles of authorities, and procedures for contributions, recovery of dues, and management of offences and penalties.

f. Course Learning Outcomes: After completing this course, students will be able to-

CLO 1	Students will comprehend the essential features of the Factories Act, 1948, including health, safety, and welfare provisions, and evaluate the role of the ILO in international labor standards and industrial relations.
CLO 2	Students will evaluate the Payment of Wages Act, 1936, and the Minimum Wages Act, 1948, determine the rules and procedures for wage payments and deductions.
CLO 3	Students will interpret the provisions of the Payment of Bonus Act, 1965, and the Payment of Gratuity Act, 1972, outline the eligibility and calculation methods for bonuses and gratuities.
CLO 4	Students will identify the key aspects of the Employee's State Insurance Act, 1948, and the Employee's Provident Funds and Miscellaneous Provisions Act, 1952.

g. Teaching and Examination Scheme:

Teaching Scheme (Hours/ Week)			Credit	Examination Scheme					Total
Lecture	Tutorial	Practical		External		Internal			
				Theory	Practical	Theory	*C.E	Practical	
4	0	0	4	60	0	20	20	0	100

h. Contents:

Unit	Topic	Weightage (%)	Teaching Hours
1	Factories Act, 1948 : Objectives, Definitions, Scope Of The Act, Manufacturing Process, The Inspecting Staff, Provisions Regarding Health, Safety And Welfare Of Workers, Provisions Regarding Hazardous Processes, Working Hours, Restrictions On Employment Of Women And Children, Annual Leave With Wages, Offences And Penalties. International Labour Organization: Background, Objectives Of The ILO, Major Activities Of ILO, Procedure For Admission As A Member In ILO, Structure Of ILO ,ILO In IR	25%	15
2	The Payment of Wages Act, 1936: Introduction, Scope Of The Act, Definitions, Rules For Payment Of Wages, Deduction From Wages, Maintenance Of Register And Records, Enforcement Of Act. The Minimum Wages Act. 1948: Introduction , objectives, definitions, fixation and revision of wages, advisory boards and central advisory board, safeguarding minimum payment of wages, enforcement of the Act, penalties, miscellaneous	25%	15
3	The Payment of Bonus Act, 1965 The Payment of Gratuity Act, 1972	25%	15
4	The Employee's State Insurance Act, 1948: The Employee's Provident Funds and Misc. Provisions Act, 1952: Definitions object and Scope of the Act, employee's provident fund, applicability Authorities. Their powers and Functions, contribution of the Fund, Recovery of Money due, penalties and offences by companies, exemptions.	25%	15
	Total	100%	60

Continuous Evaluation: It consists of assignments/ Seminars/ Presentations/ Quizzes/ Surprise Tests (Summative/MCQ) etc.

Reference Book:

1. Industrial and Labour Laws - S. P. Jain & Simmi Agrawal, Dhanpat Rai & Co.
2. Introduction to Labour and Industrial Law - Avatar Singh & Harpreet Kaur- LexisNexis
3. Handbook of Industrial Law - N.D. Kapoor : Sultan Chand & Sons, 23, Darya Ganj, New Delhi – 110002.
4. Labour and Industrial laws – P. K. Padhi - PHI LEARNING Private limited
5. Industrial Relations and Labour laws - B. D. Singh –Excel Books.
6. Industrial Law - P.L. Malik; Eastern Book Company; 34, Lalbagh, Lucknow.
7. Economic, Labour and Industrial Laws - S.S. Gulshan Sultan Chand & Sons, 23, G.K. Kapoor Daryaganj, New Delhi- 2.
8. Labour and Industrial Laws (Pocket Edition) - P. L. Malik : Eastern Book Company, 34, Lalbagh, Lucknow-226 001.

M.Com - Semester III**a. Course Name:** Industrial Relations and Personnel Management**b. Course Code:** 16204202**c. Prerequisite:** Basic Knowledge of management**d. Rationale:** To incubate knowledge and understanding of IR and Personnel Management**e. Course Learning Objectives:**

CLOBJ 1	Examine the fundamentals of Human Resource Management (HRM), including its nature, evolution, needs, objectives, and functions.
CLOBJ 2	Understand job analysis and human resource planning, focusing on the steps involved, the difference between job descriptions and job specifications, and the importance and process of human resource planning.
CLOBJ 3	Explore training and development, emphasizing the significance of training, various methods of training, executive training, and management development techniques.
CLOBJ 4	Analyze the principles of industrial relations, including its meaning, objectives, significance, and approaches.

f. Course Learning Outcomes: After completing this course -

CLO 1	Students will comprehend the core aspects of Human Resource Management, including its evolution, objectives, and functions, and identify emerging trends and challenges in HRM such as outsourcing, HRIS, and benchmarking.
CLO 2	Students will develop an understanding of job analysis and human resource planning, distinguish between job descriptions and job specifications
CLO 3	Students will gain insights into training and development methods, evaluate performance appraisal systems, identifying their advantages, disadvantages, and common challenges.
CLO 4	Students will analyze the dynamics of industrial relations, understand the role and function of trade unions, and evaluate approaches to managing industrial conflicts, collective bargaining, and worker participation in management.

g. Teaching and Examination Scheme:

Teaching Scheme (Hours/ Week)			Credit	Examination Scheme					Total
Lecture	Tutorial	Practical		External		Internal			
				Theory	Practical	Theory	*C.E	Practical	
4	0	0	4	60	0	20	20	0	100

h. Contents:

Unit	Topic	Weightage (%)	Teaching Hours
1	INTRODUCTION TO HUMAN RESOURCE MANAGEMENT	25%	15

	Introduction: Nature, Evolution, Needs, Objectives and; HRM Functions; HRD Concept; HRD Strategy; Role & Responsibilities of HR managers; Environmental Factors of HRM: Environmental Factors, Contemporary issues and Challenges to HRM. EMERGING TRENDS IN HRM Outsourcing and its HR Dimensions; Human Resource Planning and Downsizing; Voluntary Redundancy and Ways of Downsizing Processing; Importance of Bench Marking; Bench Marking VRS Practices and Compensation Management, Human Resource Information Systems (HRIS) and other emerging trends.		
2	JOB ANALYSIS& HUMAN RESOURCE PLANNING Job Analysis: Steps, Job Description vs. Job Specification Human Resource Planning: Importance, Process, Barriers; Factors Affecting HRP, Effective HR Planning. RECRUITMENT AND SELECTION Meaning, Nature, Methods and techniques Role of Recruitment and Selection: Situational Factors in Recruitment, Recruitment Policy, External and Internal Sources of Recruiting and its Merits and Demerits, Recruitment practices in India, Selection meaning, Selection Process and its Types, employee testing & Interview. Recruitment V/s. Selection COMPENSATION: Introduction: Meaning, Objectives of Compensation; Factors influencing Compensation structure, wage differentials, executive Compensation, Incentive & Fringe Benefits.	25%	15
3	TRAINING & DEVELOPMENT: Meaning, Significance of training, methods of training, methods of executive training, techniques of management development. JOB EVALUATION: Concept, Advantages and disadvantages of Job evaluation. PERFORMANCE APPRAISAL Introduction; Meaning, Purpose, Process, Methods of Performance Appraisal (traditional & Modern techniques); Problems in Performance Appraisal,	25%	15
4	INDUSTRIAL RELATIONS: Meaning, Objectives of IR, Significance of IR, Approaches to IR, Trade Unions: Functions, importance, Problems, Reasons for joining Trade Union. Industrial Conflicts, Collective Bargaining, Workers participation in Management.	25%	15
	Total	100%	60

Continuous Evaluation: It consists of assignments/ Seminars/ Presentations/ Quizzes/ Surprise Tests (Summative/MCQ) etc.

i. Reference Books

1. Personnel Management-Text & Cases, by Rao, V.S.P, Publisher: Excel Books, New Delhi.

2. P. Subba Rao, "Personnel and Human Resource Management – Text and Cases", Himalaya Publishing House, Mumbai, 4th Edition 2009.
3. Human Resource Management – Text & Cases - K. Aswathappa, Tata McGraw Hill Companies, New Delhi, 7th Reprint 2008.
4. Human Resource Management- Text and Cases - S. S. Khanka, Sultan Chand and Sons, New Delhi, First Edition – Reprint 2008.
5. Personnel Management: Text and Cases - S. V. Ganakar and C. B. Mamoria, Himalaya Publishing House, Mumbai, 28th Edition 2008.
6. Human Resource Management - Dessler, Gary, Publisher: Pearson Education Asia, New Delhi.
7. Human Resource Management - Aswathappa, Publisher: TMH, New. Delhi

M.Com - Semester III**a. Course Name:** Change Management & Organizational Development**b. Course Code:** 16204203**c. Prerequisite:** Basic Knowledge of Management**d. Rationale:** To understand and analyse various aspects of organisational change and implementing organisational development processes**e. Course Learning Objectives:**

CLOBJ 1	Explore the fundamentals of organizational change, including its importance, types, and models.
CLOBJ 2	Understand the process of change management, including its key components and control mechanisms.
CLOBJ 3	Evaluate various OD models such as the 5-stage model, Action Research model, and Appreciative Inquiry model.
CLOBJ 4	Explore personal and interpersonal OD interventions, such as empowering individuals, laboratory learning, and career life planning

f. Course Learning Outcomes: After completing this course, students will be able to-

CLO 1	Students will comprehend the principles of organizational change, including its models, types, and impacts, and identify strategies for managing resistance to change and renewing organizational culture.
CLO 2	Students will analyze the change management process, evaluate various change management strategies, and understand the role of change agents and communication in implementing change effectively.
CLO 3	Students will examine the core concepts of organizational development, differentiate between various OD models, and apply process intervention skills to diagnose and address organizational issues effectively.
CLO 4	Students will apply knowledge of OD interventions to design and implement strategies for personal and interpersonal development, assess team development processes, and manage intergroup dynamics and continuous improvement efforts within organizations.

g. Teaching and Examination Scheme:

Teaching Scheme (Hours/ Week)			Credit	Examination Scheme		Total
Lecture	Tutorial	Practical		External	Internal	

				Theory	Practical	Theory	*C.E	Practical	
4	0	0	4	60	0	20	20	0	100

h. Contents:

Unit	Topic	Weightage (%)	Teaching Hours
1	ORGANIZATIONAL CHANGE: Introduction, Importance & imperative of change - Forces of change, types of change, Types of planned and unplanned change, Models of change. ORGANIZATIONAL RENEWAL: The challenge of change, Change and its impact, Operational effect, psychological effect, social effect; people reactions to change. Changing the organizational culture RESISTANCE TO CHANGE: Lifecycle to resistance to change, Resistance model of change Driving forces and restraining forces blocking change Overcoming and minimizing resistance to change.	25%	15
2	PROCESS OF CHANGE MANAGEMENT: Change Management Process, Change Management Process Control STRATEGIES FOR IMPLEMENTING CHANGE: Introduction, Types of Change Management Strategies, Factors Affecting the Choice of a Change Strategy, Formulating and Facilitating Change, Facilitating Change, Implementing Change CHANGE AGENTS: Meaning and Concept of Change Agents, Types of Change Agents, Role and Competencies of a Change Agent, Change Agent Styles, Areas that Change Agents can Change. COMMUNICATING CHANGE-Need, Factors, Methods and Techniques. Role of Top Management.	25%	15
3	ORGANIZATIONAL DEVELOPMENT: Introduction, concept, characteristics, Need, Evolution of OD, OD Assumptions & Values. OD Models, 5 stage model of OD, Action Research model of OD & its features, Appreciative Inquiry model OD PRACTITIONERS: Role and style of OD practitioners, Formation of Practitioner and client relationship, Relationship modes, issues in relationship DIAGNOSIS: Process, models and skills required, Methods of obtaining diagnosis information PROCESS INTERVENTION SKILLS: Process interventions, Group process, Types of process interventions, Results of process interventions	25%	15

4	OD INTERVENTIONS: Definitions, - Strategies For OD Intervention. - Basic Strategies To Change- Integration Of Change Strategies - Stream Analysis Selecting OD Interventions - Major OD Intervention Techniques. OD PERSONAL & INTERPERSONAL INTERVENTIONS: Empowering The Individuals And Employees - Laboratory Learning - Interpersonal Styles - Career Life Planning Interventions, Team Development Interventions: Organizing Around Teams - Need For Team Development - Team Development Process- Outdoor Experiential Laboratory Training - Role Negotiation, Role Analysis. INTERGROUP DEVELOPMENT & WORK TEAM DEVELOPMENT INTERVENTIONS: Changing Relationships - Collaboration and Conflict - Intergroup Problems - Managing Conflicts of Various Levels - Continuous Improvement Process - Job Design - TQM –Eight Pillars ofTQM And Self- Managed Work Teams.	25%	15
	Total	100%	60

Continuous Evaluation: It Consists of assignments/ Seminars/ Presentations/ Quizzes/ Surprise Tests (Summative/MCQ) etc.

i. Reference Books

1. The theory and practice of CM - John T. Hayes
2. Organization Change & development - Kavita Singh - . Excel Books
3. An Experiential Approach to Organization Development - Donald R. Brown and Don Harvey - Pearson.
4. Organization Change & development,- Kavita Singh - . Excel Books
5. Bell Organization Development: Behavioral Science Interventions for Organizations - Wendell French, Cecil Pearson.
6. Organization Development and Change - Thomas G. Cummings, Christopher G. Worley Cengage .

M.Com Sem - III

a. Course Name: Strategic Management

b. Course Code: 16200252

c. Prerequisite: Knowledge of Strategic Management

d. Rationale: To incubate knowledge and understanding of Knowledge of Strategic Management

e. Course Learning Objectives:

CLOBJ 1	To equip students with a comprehensive understanding of strategic management concepts, including strategy formulation, business models, and strategic intent.
CLOBJ 2	To develop students' ability to analyze external and internal environments using advanced strategic management tools and frameworks.
CLOBJ 3	To enhance students' proficiency in applying strategic management techniques to real-world business scenarios, fostering critical thinking and problem-solving skills.
CLOBJ 4	To prepare students for effective strategy evaluation and implementation, including the integration of strategic information systems, organizational structure, and corporate culture.

f. Course Learning Outcomes: After completing this course-

CLO 1	Students will be able to articulate the principles of strategic management, including the formulation of vision, mission, and strategic goals, and their application in various business contexts.
CLO 2	Students will demonstrate the ability to conduct thorough environmental and industry analyses, utilizing tools such as SWOT, PESTLE, and Porter's Five Forces to assess external and internal factors.
CLO 3	Students will apply strategic management techniques such as the BCG Matrix, Value Chain Analysis, and Balanced Scorecard to develop and implement business strategies for different industry conditions.
CLO 4	Students will evaluate and implement strategic decisions, considering factors like organizational structure, corporate culture, and the role of strategic information systems in achieving long-term business success.

g. Teaching and Examination Scheme:

Teaching Scheme (Hours/ Week)			Credit	Examination Scheme					Total
Lecture	Tutorial	Practical		External		Internal			
				Theory	Practical	Theory	*C.E	Practical	
4	0	0	4	60	0	20	20	0	100

h. Contents:

UNIT	Topic	Weightage (%)	Teaching Hours
1	Strategic Analysis: Concept – Introduction to strategic Management, Strategy Intent, Vision, Mission · Business Definition, Business Models, Goals and Objectives. Corporate level strategy Internationalization Strategies, business-level strategies, generic business strategies, business strategies for different industry conditions	25%	15

2	Environmental Analysis: Concepts of Environment, Environmental Sectors, Environmental scanning, Industry Analysis, The synthesis of External Factors, External Factors Analysis Summary (EFAS), Internal Scanning, Synthesis of Internal Factors, Internal Factors Analysis Summary (IFAS)	25%	15
3	Strategic Management Techniques Strategic Analysis – Concept and Tools – SWOT; Porter’s 5 force; PESTLE; Mckinsey’s 7S; BCG Matrix; Porter’s Value Chain; Six Sigma; TQM; BPR; Quality Circle; MBO; Balanced Scorecard	25%	15
4	Strategy Evaluation and SIS: Evaluation and Control, Strategic Information Systems Strategy Implementation: Strategy Implementation, Organization Structure, Corporate Culture, Diversification, Mergers and Acquisitions	25%	15

Continuous Evaluation: It Consists of assignments/ Seminars/ Presentations/ Quizzes/ Surprise Tests (Summative/MCQ) etc.

i. Reference Book:

1. Strategic Management - The Indian Context , R Srinivasan, , 3rd Edition, PHI, 2008.
2. Developing management skills, David A. Whetten, Kim S. Cameron (2008), Printice Hall of India Pvt Ltd
3. Strategic market management, David A. Aaker, John Wiley and sons, INC
4. Principles of management, Harold Koontz 2004, TMH Education Pvt Ltd
5. Organisational Behaviour, Stephen Robbins, Pearson
6. Strategic Management of Technological Innovation, Schilling 2008, TMH Education Pvt Ltd
7. Strategic Management - The Indian Context, R Srinivasan, 3rd Edition, PHI, 2008.

M.Com - Semester IV**a. Course Name:** Business Ethics and Corporate Governance**b. Course Code:** 16200253**c. Prerequisite:** Knowledge of Business Ethic and Corporate Governance**d. Rationale:** To incubate knowledge and understanding of Business Ethics, corporate social responsibilities and Corporate Governance.**e. Course Learning Objectives:**

CLOBJ 1	To introduce students to the fundamental concepts of business ethics, including the nature, importance, and challenges of ethical behavior in the workplace.
CLOBJ 2	To explore the Gandhian approach to management, particularly the concepts of Satya, Ahimsa, and Trusteeship, and their relevance in modern business practices.
CLOBJ 3	To provide students with an understanding of environmental ethics, focusing on the major environmental issues and sustainable business practices.
CLOBJ 4	To examine the principles and practices of corporate governance, including its significance, mechanisms, and case studies from both Indian and international perspectives.

f. Course Learning Outcomes: After completing this course-

CLO 1	Students will be able to critically analyze the role of business ethics in the workplace, including the factors influencing ethical behavior and the impact of unethical practices on organizations and society.
CLO 2	Students will demonstrate an understanding of the Gandhian principles of Satya, Ahimsa, and Trusteeship, and evaluate their application in contemporary business management.
CLO 3	Students will assess the ethical implications of environmental issues and develop strategies for promoting sustainable and eco-friendly business practices.
CLO 4	Students will apply corporate governance principles in various business scenarios, analyze case studies, and propose ethical resolutions to potential conflicts in management, marketing, finance, and technology.

g. Teaching and Examination Scheme:

Teaching Scheme (Hours/ Week)			Credit	Examination Scheme					Total
Lecture	Tutorial	Practical		External		Internal			
				Theory	Practical	Theory	*C.E	Practical	
4	0	0	4	60	0	20	20	0	100

h. Contents:

Unit	Topic	Weightage (%)	Teaching Hrs.
1	INTRODUCTION BUSINESS ETHICS: Definition & nature Business ethics, Characteristics, Morality and Ethics, Nature of Ethics- Needs, Ethical theories; Ethical dilemma, Benefits – Factors influencing ethical behaviour –	25%	15

	Ethical issues at work place, Importance, Guidelines, Causes of unethical behavior; Ethical abuses; Work ethics; Code of conduct; Public good.		
2	GANDHIAN APPROACH IN MANAGEMENT & TRUSTEESHIP: Introduction to the Concept of Satya and Ahimsa, The Uniqueness of Gandhiji's Interpretation of Satya and Ahimsa, Gandhian Trusteeship as an Instrument of Human Dignity, Relevance of Trusteeship Principle in Modern Business. ENVIRONMENTAL ETHICS Meaning of environmental ethics, Major environmental issues, Substantial development – Pollution and resource depletion – Ecological ethics – Conservation of natural resource – Eco-friendly Business practices	25%	15
3	CORPORATE GOVERNANCE: Meaning, Significance, principles, mechanism for CG in India, reason for growing demand for CG, Stakeholder, CG Measures, Benefits of Good CG, Recommendation of Birla Committee, Case Studies on Corporate Governance - Indian and overseas perspective	25%	15
4	ETHICS IN VARIOUS DECIPLINE: Ethics in Management, Marketing, Advertisements, Finance, Investments, Technology; Secular versus Spiritual Values in Management Potential conflict – Creating ethical environment – Threats – Ethical resolutions.	25%	15
	Total	100%	60

Continuous Evaluation: It consists of assignments/ Seminars/ Presentations/ Quizzes/ Surprise Tests (Summative/MCQ) etc.

i. Reference Books

1. Philip Kotler and Nancy Lee, Corporate social responsibility: doing the most good for companyand your cause, Wiley, 2005.
2. V. Balachandran, V. Chandrasekaran, Corporate Governance, Ethics and social responsibility, PHI Learning Pvt. Ltd. 2011 or Latest 2. S K Mandal, Ethics in Business and Corporate Governance, Tata McGraw Hill, 2011 or Latest
3. Mallin, Christine A., Corporate Governance (Indian Edition), Oxford University Press, New Delhi.
4. Bob Tricker, Corporate Governance-Principles, Policies, and Practice, Oxford University Press, New Delhi.
5. S.A. Sherlekar, Ethics in Management, Himalaya Publishing House, 2009.
6. Institute of Chartered Accountants of India, ICAI, New Delhi.

M.Com - Semester IV

a. Course Name: International Taxation

b. Course Code: 16201258

c. Prerequisite: Knowledge of taxation.

d. Rationale: To incubate knowledge and understanding of Knowledge of International Taxation

e. Course Learning Objectives:

CLOBJ 1	To provide students with a thorough understanding of transfer pricing concepts, including the significance of the Arm's Length Principle and the computation of income from international and specified domestic transactions.
CLOBJ 2	To equip students with knowledge of double taxation relief, including the relevant provisions under the Income Tax Act, 1961, and the role of Advance Rulings in international taxation.
CLOBJ 3	To introduce students to the features and interpretation of tax treaties, focusing on the prevention of double taxation and the application of international tax agreements.
CLOBJ 4	To explore the taxation challenges in e-commerce transactions, including the Equalisation Levy, and provide an overview of the legal framework surrounding black money and tax imposition laws.

f. Course Learning Outcomes: After completing this course-

CLO 1	Students will be able to apply the Arm's Length Principle in transfer pricing and accurately compute the income from transactions with non-residents and associated enterprises, considering the principles of FAR Analysis and Comparable Adjustments.
CLO 2	Students will demonstrate an understanding of the types of double taxation relief available, the provisions under the Income Tax Act, 1961, and the process of obtaining Advance Rulings, including the roles and powers of the Authority.
CLO 3	Students will interpret and apply tax treaties, understanding their features and significance in avoiding double taxation, and effectively analyze connecting factors in international taxation.
CLO 4	Students will assess the taxation implications of e-commerce transactions, including the application of the Equalisation Levy, and understand the legal provisions related to black money, tax management, penalties, and prosecution in India.

g. Contents:

UNIT	Topic	Weightage (%)	Teaching Hours
1	Transfer Pricing: Introduction- Significance of Arm's Length Principle- Computation of Income from transaction with non resident- Associated Enterprises- International Transaction- Specified Domestic Transactions- Computation of Arm's Length Price- FAR Analysis- Concept of Comparable Adjustments	25%	15
	Double Taxation Relief: Concept- Types of Relief- DTR Provisions under Income Tax Act, 1961- Concept of Permanent Establishment- Taxation of BPO Units in India	25%	15

2	Advance Rulings: Introduction- Definitions- Authority for Advance Rulings- Qualifications, Terms and conditions of service of Chairman, vice chairman and members- Application for Advance Ruling- Procedure on receipt of Advance Ruling- Applicability of Advance Ruling- Powers of the Authority - Procedure of Authority.		
3	Tax Treaties: Overview, Features, Application & Interpretation: Intro- Double Taxation and Connecting Factors- Tax Treaties an overview- Features of Tax Treaties- Application of Tax Treaties- Interpretation of Tax Treaties	25%	15
4	Taxation of E-Commerce Transactions: Intro- Equalisation Levy: Genesis and Statutory Provisions- Business Connection constituted through Significant Economic Presence Overview of the black money & Imposition of Tax Law: Basis of Charge- Tax Management- Penalties- Offences and Prosecution- General Provisions	25%	15
	Total	100%	60

Continuous Evaluation: It consists of assignments/ Seminars/ Presentations/ Quizzes/ Surprise Tests (Summative/MCQ) etc.

i. Reference Books:

1. CA Arinjay Jain, International Taxation, Taxmann.
2. CA Kamal Garg, Guide to International Taxation, Bharat Publication
3. Dr Girish Ahuja Dr Ravi Gupta , Professional Approach to Direct Tax Laws and International Taxation, Wolters Kluwer
4. Satish Mangal , Scanner Cum Compiler Direct Tax Laws & International Taxation, Taxmann

M.Com - Semester IV**a. Course Name:** Strategic Financial Management**b. Course Code:** 16201259**c. Prerequisite:** Knowledge of Strategic Financial Management**d. Rationale:** To incubate knowledge and understanding of Knowledge of Strategic Financial Management**e. Course Learning Objectives:**

CLOBJ 1	To introduce students to the fundamentals of strategic financial management, emphasizing the integration of financial management principles with strategic planning processes.
CLOBJ 2	To equip students with the skills to analyze and manage risk and uncertainty in financial decision-making, using methodologies such as decision trees, mean-variance analysis, and investor utility models.
CLOBJ 3	To develop students' abilities in financial analysis, planning, and modeling, including forecasting financial statements and conducting cross-sectional analyses to support corporate valuation.
CLOBJ 4	To explore value-based management concepts, focusing on control, governance, financial architecture, and contemporary issues in strategic financial management.

f. Course Learning Outcomes: After completing this course-

CLO 1	Students will be able to apply the principles of strategic financial management and integrate them with strategic planning to enhance organizational financial performance.
CLO 2	Students will demonstrate the ability to assess and manage financial risk and uncertainty using advanced techniques such as decision trees, sensitivity analysis, and mean-variance methodology.
CLO 3	Students will develop and apply financial models for forecasting financial statements, conducting cross-sectional analyses, and performing corporate valuations to inform strategic decisions.
CLO 4	Students will evaluate and implement value-based management strategies, understanding the role of control, governance, and financial architecture in addressing contemporary challenges in strategic financial management.

g. Contents:

UNIT	TOPIC	Weightage (%)	Teaching Hours
1	Introduction to Strategic Management: The Basics: Introduction to Financial Management: The Basics: Strategic Financial Management and Strategic Planning	25%	15
2	Risk and Uncertainty: Treatment of Uncertainty: Dysfunctional Methodologies, Decision Tree Risk, Sensitivity and Computers, Mean- Variance Methodology Mean variance Analyses, Mean variance Paradox, Certainty Equivalence and Investor Utility.	25%	15
3	Financial Analysis: Financial Planning: Financial Models: Forecasting Financial Statements: Cross-Sectional Analysis of Financial Statement Information: Corporate Valuation.	25%	15

4	Value-Based Management: Control, Governance and Financial Architecture: Contemporary Issues and Strategic Financial Management.	25%	15
	Total	100%	60

Continuous Evaluation: It Consists of assignments/ Seminars/ Presentations/ Quizzes/ Surprise Tests (Summative/MCQ) etc.

i. Reference Books:

1. STRATEGIC FINANCIAL MANAGEMEN (Textbook) Sofat , Rajni and Hiro. Prentice Hall; Latest
2. Financial Management Khan and Jain; Tata Mc Graw Hill Education; Latest
3. Strategic Financial Management Ravi M. Kishor; Taxmann; Latest
4. Strategic Financial Management (Textbook) Alan Hill; Free e-book BookBoon.com; Latest
5. Corporate Finance Ashvarathi Damodaran; Wiley India; Latest

M.Com - Semester IV

a. Course Name: Risk Management

b. Course Code: 16201260

c. Prerequisite: Basic knowledge of taxes.

d. Rationale: To acquire the ability to analyze and interpret the provisions of the goods and services tax law and recommend solutions to practical problems.

e. Course Learning Objectives:

CLOBJ 1	To introduce students to the fundamentals of derivative markets, including the types, features, and advantages of various derivative instruments such as forwards, futures, options, and swaps.
CLOBJ 2	To equip students with the knowledge to price and interpret derivative contracts, including forward and futures markets, and to understand the role of margins, open interest, and hedging strategies.
CLOBJ 3	To develop students' understanding of options markets, including the valuation of options using models like Black-Scholes and Binomial, and the application of option strategies for hedging and speculation.
CLOBJ 4	To provide students with a comprehensive understanding of swap contracts, including interest rate swaps, currency swaps, and the methods for valuing and managing the risks associated with these financial instruments.

f. Course Learning Outcomes: After completing this course-

CLO 1	Students will be able to identify and describe the types and characteristics of derivative instruments, and differentiate between spot and futures markets, including the roles of various market participants.
CLO 2	Students will demonstrate the ability to price forward and futures contracts, interpret market quotes, and apply hedging strategies using futures, while understanding the significance of margins and open interest positions.
CLO 3	Students will evaluate and apply option pricing models such as Black-Scholes and Binomial, understand the factors affecting option prices, and develop and execute option strategies for various market scenarios.
CLO 4	Students will analyze and value different types of swap contracts, including interest rate and currency swaps, and assess the associated risks, such as counterparty risk, while exploring their applications in hedging and speculation.

Contents:

Unit	Topic	Weightage (%)	Teaching Hours
------	-------	---------------	----------------

1	Basics of Derivative Market • Meaning & types of Derivative Instruments Forward, future, Option & swaps, • Spot v/s Future Market Growth of Derivative Markets • Traders-Hedger, Arbitrageur & Speculation • Features & Advantages of futures, forwards, options & swap • OTC Trade • European & American type of derivative	25%	15
2	Forwards & Futures • Pricing of Forward & Future Markets • How to read quotes & interpretation • Initial Margins, Maintenance Margin, variation margin & MTM margin • Open interest positions • Cost of Carry Models • Futures strategies, hedging using futures, Valuation model • Commodities Future	25%	15
3	Options • . Types of option markets • ITM, ATM & OTM • Intrinsic Value & Time Value Factors affecting option pricing • European & American, Arbitrage restriction on option prices • Put-call parity relationship, • Option Strategies, Hedge Strategies • Valuation of option Models-Black schools & Binomial Model Option Calculator, VAR & Greek Letters Option Calculator	25%	15
4	Swap • Interest rate Swaps • Features, needs, Application of interest rate swap • Advantages and types of interest rate swap • Currency swap, hedging against exchange rates • Valuation of swap, swap quotes and initial pricing • Valuing currency swap • Counter party risk in swap Commodity swap, equity swap	25%	15
	Total	100%	60

Continuous Evaluation: It Consists of assignments/ Seminars/ Presentations/ Quizzes/ Surprise Tests (Summative/MCQ) etc.

Reference Books:

1. Derivatives and risk management, Rajiv Srivastava, second edition
2. "Risk Management and Financial Institutions" by John C. Hull

3. "Financial Risk Management: A Practitioner's Guide to Managing Market and Credit Risk" by Steve L. Allen
4. "Risk Management and Derivatives" by Rene M. Stulz

M.Com - Semester IV**a. Course Name:** Export Import Procedure and Documentation**b. Course Code:** 16202251**c. Prerequisite:** Basic Knowledge of Export Import Procedure and Documentation.**d. Rationale:** To acquire the ability to analyze and interpret Export Import Procedure and Documentation in international trade.**e. Course Learning Objectives:**

CLOBJ 1	To provide students with a comprehensive understanding of the principles and practices of Import-Export Management, including its objectives, key features, and significance in global trade.
CLOBJ 2	To familiarize students with the essential documentation required for import and export transactions, emphasizing the legal and procedural aspects involved.
CLOBJ 3	To equip students with knowledge of export and import financing methods, procedures, and the critical considerations necessary for conducting international trade transactions.
CLOBJ 4	To guide students through the entire process of executing an export order, from order confirmation to claiming export incentives, ensuring they understand the operational and compliance requirements.

f. Course Learning Outcomes: After completing this course-

CLO 1	Students will be able to explain the fundamental concepts of Import-Export Management, including its advantages, disadvantages, and the role of counter trade in international commerce.
CLO 2	Students will demonstrate proficiency in preparing and managing import and export documentation, such as Bills of Lading, Letters of Credit, and Certificates of Origin, ensuring compliance with international trade regulations.
CLO 3	Students will assess and apply various export and import financing options, and follow the appropriate procedures to conduct successful international trade transactions.
CLO 4	Students will be able to manage the end-to-end processing of export orders, including the examination of export documents, coordination with clearing and forwarding agents, and the execution of customs and port formalities.

g. Teaching and Examination Scheme:

Teaching Scheme (Hours/ Week)			Credit	Examination Scheme					Total
Lecture	Tutorial	Practical		External		Internal			
				Theory	Practical	Theory	*C.E	Practical	
4	0	0	4	60	0	20	20	0	100

h. Contents:

Unit.	Topic	Weightage (%)	Teaching Hrs.
1	Introduction to EXIM Import-Export Management: Overview Import Export Management Introduction; Concept, objectives, Key Feature, , significance advantages & disadvantages, Exporting; Importing Counter Trade;	25	15
2	Import Export Documentation Import and Export Documentation: Introduction, Freight Forwarder's Powers of Attorney, Bill of Lading, Certificates of Origin, Letter of Credit.	25	15
3	Export and Import Financing, Procedure, and Primary Consideration Export and Import Financing, Procedure, and Primary Consideration Export and Import Financing Procedures; 14 Steps for Conducting Export Transaction; Export Assistance;	25	15
4	Processing of Export Order Processing of Export Order Processing of Export Order; Nature and Format of Export Order; Examination and Confirmation of Export Order; Manufacturing or Procuring Goods; Central Excise Clearance; Pre Shipment Inspection; Appointment of Clearing and Forwarding Agents; Transportation of Goods to Port of Shipment; Port Formalities and Customs Clearance; Dispatch of Documents by Forwarding Agent to the Exporter; Certificate of Origin and Shipment Advice; Presentation of Documents to Bank; Claiming Export Incentives; Excise Rebate; Duty Drawback.	25	15

Continuous Evaluation: It Consists of assignments/ Seminars/ Presentations/ Quizzes/ Surprise Tests (Summative/MCQ) etc.

i. Reference book:

1. International business (text and cases) by P.Subba rao. Himalaya publishing house
2. International economics trade & finance 11th edition by Dominick Salvatore willey students addition
3. International economics 5th edition by fancies cherunilam. McGraw hill education(India) private limited
4. International economics – 2nd revised edition by H.G. Mannur. vikas publishing house private ltd.

M.Com - Semester IV**a. Course Name:** Logistics and Supply Chain Management**b. Course Code:** 16202252**c. Prerequisite:** Basic Knowledge of logistics and supply chain management in international business**d. Rationale:** To acquire the ability to analyze and interpret various inventories and tools used for logistics and supply chain management in international business.**e. Course Learning Objectives:**

CLOBJ 1	To introduce students to the fundamental concepts and scope of logistics and supply chain management, including the roles and objectives of logistics in enhancing supply chain performance.
CLOBJ 2	To provide students with a comprehensive understanding of the key elements of the logistics mix, including transportation, warehousing, materials handling, and packaging, and their impact on supply chain efficiency.
CLOBJ 3	To develop students' analytical skills in inventory management, logistics costing, and logistical network analysis, with a focus on optimizing logistical operations and reducing costs.
CLOBJ 4	To explore the role of information technology in logistics and supply chain management, including the impact of globalization, logistics outsourcing, and the challenges of managing a global supply chain.

f. Course Learning Outcomes: After completing this course-

CLO 1	Students will be able to explain the basic concepts of logistics and supply chain management, distinguish between the two, and assess the importance of logistics in achieving supply chain objectives, including the application of blockchain technology.
CLO 2	Students will demonstrate the ability to evaluate the elements of the logistics mix—transportation, warehousing, materials handling, and packaging—by analyzing their principles, functions, and factors affecting their efficiency within the supply chain.
CLO 3	Students will apply inventory management techniques, such as EOQ and reorder levels, and perform logistics costing and logistical network analysis to improve the operational and financial performance of supply chains.
CLO 4	Students will analyze the role of information technology in logistics, assess the benefits of logistics outsourcing, and address the global challenges in managing logistics and supply chain operations in a globalized environment.

g. Teaching and Examination Scheme:

Teaching Scheme (Hours/ Week)			Credit	Examination Scheme					Total
Lecture	Tutorial	Practical		External		Internal			
				Theory	Practical	Theory	*C.E	Practical	

4	0	0	4	60	0	20	20	0	100
---	---	---	---	----	---	----	----	---	-----

h. Content

Sr.	Topic	Weightage (%)	Teaching Hrs.
1	Overview of Logistics and Supply Chain Management Meaning, Basic Concepts of Logistics- Logistical Performance Cycle, Inbound Logistics, In-process Logistics, Outbound Logistics, Logistical Competency, Integrated Logistics , Reverse Logistics and Green Logistics, Objectives of Logistics, Importance of Logistics, Scope of Logistics, Introduction to Supply Chain Management Meaning, Objectives, Functions, Participants of Supply Chain, Role of Logistics in Supply Chain, Comparison between Logistics and Supply Chain Management, block chain management	25%	15
2	Elements of Logistics Mix a) Transportation - Introduction, Principles and Participants in Transportation, Transport Functionality, Factors Influencing Transportation Decisions, Modes of Transportation- Railways, Roadways, Airways, Waterways, Ropeways, Pipeline, Transportation Infrastructure, Intermodal Transportation b) Warehousing - Introduction, Warehouse Functionality, Benefits of Warehousing, Types of Warehouses, Factors affecting Warehousing c) Materials Handling - Meaning, Objectives, Principles of Materials Handling, Systems of Materials Handling, Equipment used for Materials Handling, Factors affecting Materials Handling Equipment d) Packaging Introduction, Objectives of Packaging, Functions/Benefits of Packaging, Design Considerations in Packaging, Types of Packaging Material, Packaging Costs	25%	15
3	Inventory Management, Logistics Costing and Logistical Network Analysis Inventory Management • Meaning, Objectives, Functions, Importance, Techniques of Inventory Management (Numerical – EOQ and Reorder levels) Logistics Costing Meaning, Total Cost Approach, Activity Based Costing, Mission Based Costing Logistical Network Analysis	25%	15

	Meaning, Objectives, Importance, Scope, RORO/LASH		
4	Information Technology in Logistics • Role of Information Technology in Logistics and Supply Chain Management, Logistical Information System, Principles of Logistical Information System, Types of Logistical Information System. Logistics Outsourcing Meaning, Objectives, Benefits/Advantages of Outsourcing, Third Party Logistics Provider, Fourth Party Logistics Provider. Logistics in the Global Environment Managing the Global Supply Chain, Impact of Globalization on Logistics and Supply Chain Management, Global Logistics Trends, Global Issues and Challenges in Logistics and Supply Chain Management	25%	15
	Total	100%	60

Continuous Evaluation: It consists of assignments/ Seminars/ Presentations/ Quizzes/ Surprise Tests (Summative/MCQ) etc.

i. Reference Books:

1. Logistics and supply chain management –Mehta and Mehta, Rishabh Publication
2. Essentials of Supply Chain Management by Michael H. Hugos
3. Logistics and Supply Chain Management by Martin Christopher
4. Designing and Managing the Supply Chain by David Simchi-Levi, Philip Kaminsky and Edith Simchi-Levi
5. Purchasing and Supply Chain Management by Robert Monczka, Robert Handfield, Larry Giunipero and James Patterson
6. Logistics Management and Strategy: Competing through the Supply Chain by Alan Harrison and Remko Van Hoek
7. Manufacturing Planning and Control for Supply Chain Management by F. Robert Jacobs, William Berry, D. Clay Whybark and Thomas Vollmann
8. Purchasing and Supply Chain Management: Analysis, Strategy, Planning and Practice by Arjan J. Van Weele

M.Com - Semester IV**a. Course Name:** International Laws and Regulations**b. Course Code:** 16202253**c. Prerequisite:** Knowledge of basic concepts and standards underlying laws and regulatory in business**d. Rationale:** To incubate knowledge and understanding of international laws and regulatory in business**e. Course Learning Objectives:**

CLOBJ 1	To introduce students to the legal environment of international business, including the significance and objectives of public and private international law, and the role of European Union law.
CLOBJ 2	To provide students with an understanding of the General Agreement on Tariffs and Trade (GATT) and the World Trade Organization (WTO), including their legal frameworks and implications for international business.
CLOBJ 3	To explore the fundamentals of international finance and foreign investment regulations, and to examine methods for resolving international commercial disputes through litigation and alternative dispute resolution (ADR).
CLOBJ 4	To examine the roles of international financial institutions such as the World Bank and EXIM Bank, and to address the issues and dilemmas associated with international environmental law.

f. Course Learning Outcomes: After completing this course-

CLO 1	Students will be able to describe the key aspects of the legal environment affecting international business, including public and private international law, and the specific legal principles of European Union law.
CLO 2	Students will analyze the legal framework of the WTO and its impact on international trade, and assess the role of electronic information systems in international law.
CLO 3	Students will demonstrate an understanding of international finance regulations and foreign investment rules, and apply knowledge of dispute resolution methods, including litigation and ADR, to international commercial disputes.
CLO 4	Students will evaluate the functions and impacts of international financial institutions such as the World Bank and EXIM Bank, and address the international dimensions of environmental law, including the associated issues and dilemmas.

g. Teaching and Examination Scheme:

Teaching Scheme (Hours/ Week)			Credit	Examination Scheme		Total
Lecture	Tutorial	Practical		External	Internal	

				Theory	Practical	Theory	*C.E	Practical	
4	0	0	4	60	0	20	20	0	100

h. Contents:

Unit	Topic	Weightage (%)	Teaching Hrs.
1	Introduction to the legal environment of international business, significance and objectives. Public and private international law: Basic rules and principles. European Union Law	25%	15
2	GATT Law and World Trade Organization WTO and its legal framework: Implications for international business. Electronic Information System for International Law	25%	15
3	International finance and foreign investment: basic rules and regulations. Settlement of international commercial disputes: litigation and ADR.	25%	15
4	World bank, EXIM Bank, Environmental law and its international dimension: issues and dilemmas.	25%	15
	Total	100%	60

Continuous Evaluation: It Consists of assignments/ Seminars/ Presentations/ Quizzes/ Surprise Tests (Summative/MCQ) etc.

i. Reference Books:

1. International Trade Operations Paperback – 11 Jun 2009, Ram Singh, Excel Books; Edition - 2nd Publishing Year - 2017 edition (11 June 2009)
2. International Trade Law Paperback, by Indira Carr (Author), Peter Stone (Author), Routledge; 6 edition (27 November 2017)
3. International Trade Law by Niharika Vij, Publisher: Lexis Nexis and Universal Law Publishing.
4. Lectures on International Trade Law Paperback – 2019, Prof. Rega Surya Rao, Gogia Law Agency (2019)
5. SCHAFFER, EARLE, AGUSTI, (2012) International business law and its environment, 8th ed., Mason, OH: West (Thomson Learning)
6. TREBILOCK, (2015), Advanced introduction to international trade law, Cheltenham: Edward Elgar

M.Com - Semester IV**a. Course Name:** Labour Legislation- II**b. Course Code:** 16204251**c. Prerequisite:** Knowledge of Employment Welfare and Labour Legislation**d. Rationale:** To incubate knowledge and understanding of Knowledge of Labour legislation**e. Course Learning Objectives:**

CLOBJ 1	To provide students with a comprehensive understanding of the Industrial Disputes Act, 1947, including its objectives, key features, and the mechanisms available for the settlement of industrial disputes.
CLOBJ 2	To educate students about the Employees' Compensation Act, 1923, focusing on the liability of employers, the determination of compensation, and the relevant provisions related to maternity benefits under the Maternity Benefit Act, 1961.
CLOBJ 3	To familiarize students with the Trade Unions Act, 1926, and the Child Labour (Prohibition and Regulation) Act, 1986, emphasizing the regulation of trade unions and the legal provisions concerning child labor.
CLOBJ 4	To introduce students to the Industrial Employment (Standing Orders) Act, 1946, including the procedure for approval and modification of standing orders, and the Apprentices Act, 1961, highlighting their significance and application in industrial settings.

f. Course Learning Outcomes: After completing this course-

CLO 1	Students will be able to explain the key features and provisions of the Industrial Disputes Act, 1947, including the settlement machinery, adjudication, and the handling of strikes, lockouts, layoffs, retrenchment, and unfair labor practices.
CLO 2	Students will demonstrate an understanding of the Employees' Compensation Act, 1923, including the determination of compensation, employer liabilities, and the penalties for default, as well as the Maternity Benefit Act, 1961.
CLO 3	Students will be able to analyze and apply the provisions of the Trade Unions Act, 1926, and the Child Labour (Prohibition and Regulation) Act, 1986, particularly concerning child labor regulations and health and safety measures.
CLO 4	Students will understand the Industrial Employment (Standing Orders) Act, 1946, including the procedures for the approval and modification of standing orders, and the provisions of the Apprentices Act, 1961, for managing apprenticeships in industrial settings.

g. Teaching and Examination Scheme:

Teaching Scheme (Hours/ Week)			Credit	Examination Scheme					Total
Lecture	Tutorial	Practical		External		Internal			
				Theory	Practical	Theory	*C.E	Practical	

4	0	0	4	60	0	20	20	0	100
---	---	---	---	----	---	----	----	---	-----

h. Contents:

Unit	Topic	Weightage (%)	Teaching Hours
1	The Industrial Disputes Act, 1947: Introduction, objectives, extent of the act, features of the act, definition and important terms(Section 2), Machinery available for settlement of industrial disputes and Authorities under the Act: Voluntary settlement and conciliation, Adjudication Machinery, Arbitration, Award and settlement. Strikes and Lockout, Layoff and retrenchment, transfer and closing down of undertaking, unfair labour practices.	25%	15
2	The Employees' Compensation Act, 1923: Definitions, Aims & Object, Liability of Employer, Notional Extension & Defenses, Determination of Amount of compensation, Compensation when due-Penalty for default, Contracting Out (Sec.17), Appointment & Powers of Commissioner (Sec.19-31) The Maternity Benefit Act, 1961: Definitions, Employment of or work by woman prohibited during certain periods, Provisions related to right to payment of maternity benefit	25%	15
3	The Trade Unions Act, 1926 The Child Labour (Prohibition and regulation) Act, 1986: Different Provisions of Child Labour (Prohibition and regulation) Act, Provisions Regarding health and safety under child labour (Prohibition and Regulation) Act	25%	15
4	The Industrial Employment (Standing orders) Act, 1946: Introduction, objectives, definitions, model standing orders, procedure for approval of standing orders, Appeal, modification of standing orders, certifying officer, subsistence allowance, offences and penalties. The Apprentices Act, 1961	25%	15
	Total	100%	60

Continuous Evaluation: It consists of assignments/ Seminars/ Presentations/ Quizzes/ Surprise Tests (Summative/MCQ) etc.

i. Reference Books

1. N.D. Kapoor : Handbook of Industrial Law; Sultan Chand & Sons, 23, Darya Ganj, New Delhi – 110002.
2. S. P. Jain & Simmi Agrawal- Industrial and Labour Laws – Dhanpat Rai & Co.
3. Avatar Singh & Harpreet Kaur- Introduction to Labour and Industrial Law – Lexis Nexis
4. P. K. Padhi - Labour and Industrial laws – PHI LEARNING Private limited

5. B. D. Singh – Industrial Relations and Labour laws- Excel Books.
6. P.L. Malik : Industrial Law; Eastern Book Company; 34, Lalbagh, Lucknow.
7. S.S. Gulshan & : Economic, Labour and Industrial Laws; Sultan Chand & Sons, 23, G.K. Kapoor Daryaganj, New Delhi- 2.
8. P. L. Malik : Labour and Industrial Laws (Pocket Edition); Eastern Book Company, 34, Lalbagh, Lucknow-226 001.
9. H.L. Kumar : Labour Laws; Universal Laws Publishing Co. Pvt. Ltd., G.T. Karnal Road, Delhi

M.Com - Semester IV**a. Course Name:** International Human Resource Management**b. Course Code:** 16204252**c. Prerequisite:** Basic knowledge of HRM**d. Rationale:** To incubate knowledge and understanding of International HRM.**e. Course Learning Objectives:**

CLOBJ 1	To introduce students to the concepts, evolution, and drivers of International Human Resource Management (IHRM), including the influence of international business and the stages of internationalization.
CLOBJ 2	To examine the role of culture in IHRM, including cultural sensitivity, managing workforce diversity, and strategies for handling cross-cultural differences in the workplace.
CLOBJ 3	To provide an in-depth understanding of workforce planning, recruitment, and selection in an international context, focusing on factors influencing international assignments, recruitment criteria, and challenges faced by dual-career and female expatriates.
CLOBJ 4	To explore the key aspects of international compensation and benefits, training and development, including global training programs, expatriate training, and global leadership development.

f. Course Learning Outcomes: After completing this course-

CLO 1	Students will be able to describe the evolution and key concepts of IHRM, differentiate between domestic and international HRM, and analyze the impact of international business on HR practices.
CLO 2	Students will demonstrate an understanding of cultural sensitivity in IHRM, manage workforce diversity effectively, and apply strategies to address cross-cultural differences in the workplace.
CLO 3	Students will apply concepts of workforce planning, recruitment, and selection in international settings, and address the challenges related to international assignments, dual-career groups, and female expatriates.
CLO 4	Students will analyze international compensation structures, understand the objectives and factors affecting global compensation, and design effective global training programs and leadership development initiatives.

g. Teaching and Examination Scheme:

Teaching Scheme (Hours/ Week)			Credit	Examination Scheme					Total
Lecture	Tutorial	Practical		External		Internal			
				Theory	Practical	Theory	*C.E	Practical	
4	0	0	4	60	0	20	20	0	100

h. Contents:

Unit	Topic	Weightage (%)	Teaching Hours
------	-------	---------------	----------------

1	INTRODUCTION TO IHRM Evolution - Introduction to various concepts of IHRM - Drivers to IHRM - Influence of IB - Stages of internationalization - Difference between Domestic and International HRM - International business approaches. IHRM AND CULTURE Culture sensitivity - Culture and its factors - Managing workforce diversity- Cross culture difference in workplace- Strategies to manage workforce diversity.	25%	15
2	WORK FORCE PLANNING, RECRUITMENT AND SELECTION: work force planning – meaning of international recruitment – international Assignments – factors moderating recruitment – selection criteria – dual carrier groups - female expatriate. PERFORMANCE MANAGEMENT challenges of International Performance Management – Areas to be Appraised – system of PA - problems of IPA – Steps in Global PMS	25%	15
3	COMPENSATION AND BENEFITS Introduction – Objectives – Factors that affecting international compensation Internal & External Factors- Structure of International Compensation Package – executive Compensation TRAINING AND DEVELOPMENT Introduction - Training function - Why global training - Areas of Global training - Expatriates training, CCT - Issues related to Global training and development - Virtual and Global teams Global leadership development- Development of global leadership competencies Global mindset.	25%	15
4	INTERNATIONAL INDUSTRIAL RELATIONS: Nature of IR –International Organizations related to IR - Key issues in International IR – Trade Unions & International IR – the response of trade unions to multinationals – The impact of Digital economy. ISSUES AND CHALLENGES OF IHRM : Strategic IHRM Shifts In IHRM – IHRM Departments – Professionalization of IHRM - Future of IHRM – Challenges Faced By IHRM	25%	15
	Total	100%	60

Continuous Evaluation: It consists of assignments/ Seminars/ Presentations/ Quizzes/ Surprise Tests (Summative/MCQ) etc.

i. Reference Book

1. International Human resource Management- Policies and practices by Dennis Briscoe, Randall Schuler, IbraizTarique
2. International Human resource management by P. Subba Rao
3. International Human resource Management- Polices and practices by Dennis

Briscoe, Randall Schuler, IbraizTarique

4. International Human resource management by P. Subba Rao
5. International Human resource management by P. L. Rao
6. International Human resource management by Peter Dowling & Denice E. Welch
7. International Human resource management by K. Aswathappa

M.Com - Semester IV**a. Course Name:** Advanced Human Resource Management**b. Course Code:** 16204253**c. Prerequisite:** Basic knowledge Advanced Human resource Management**d. Rationale:** To acquire the ability to analyze and interpret the organizational effectiveness and various functions of Advanced Human Resource Management.**e. Course Learning Objectives:**

CLOBJ 1	To introduce students to core concepts and practices in Advanced Human Resource Management (AHRM), including HR policies, planning, recruitment, training, performance appraisal, and recent trends in HRM.
CLOBJ 2	To explore the nature of personality, perception, and learning, including their relevance to organizational behavior and how they influence individual and group dynamics.
CLOBJ 3	To analyze organizational change management and stress management techniques, including the causes of resistance to change, stress models, burnout, and strategies for effective stress management.
CLOBJ 4	To examine organizational culture, conflict, intelligence, and international organizational behavior, including the impact of organizational culture on conflict resolution and the role of intelligence types in organizational settings.

f. Course Learning Outcomes: After completing this course-

CLO 1	Students will be able to articulate key HRM policies and practices, understand human resource planning processes, and apply principles of job analysis, recruitment, selection, training, performance appraisal, and employee remuneration in advanced HRM settings.
CLO 2	Students will analyze personality traits, perception processes, and learning theories, and evaluate their impact on organizational behavior and decision-making processes.
CLO 3	Students will assess change management strategies and stress management techniques, identify sources of stress in the workplace, and implement effective solutions to manage work stress and improve performance.
CLO 4	Students will evaluate organizational culture and conflict management techniques, understand the different types of intelligence (IQ, EQ, SQ), and apply concepts of international organizational behavior to manage cultural differences and enhance interpersonal and organizational effectiveness in a global context.

g. Teaching and Examination Scheme:

Teaching Scheme (Hours/ Week)			Credit	Examination Scheme					Total
Lecture	Tutorial	Practical		External		Internal			
				Theory	Practical	Theory	*C.E	Practical	
4	0	0	4	60	0	20	20	0	100

h. Contents:

Unit	Topic	Weightage (%)	Teaching Hours
1	INTRODUCTION TO AHRM Human Resource Policies and Practices– Human Resource Policies – Human Resource Planning – Job Analysis – Recruitment – Selection – Orientation and Placement – Training and Development – Employee Remuneration – Performance Appraisal – Job Evaluation – Industrial Relations Recent trends in HRM	25%	15
2	PERSONALITY Nature of Personality – The Shaping of Personality – Determinants of Personality – Personality Structure – OB Related Traits – Personality and OB – PERCEPTION: Meaning and Definition of personality – Factors Influencing Perception – Perceptual Process LEARNING Meaning and Definition – Theories of Learning	25%	15
3	ORGANISATIONAL CHANGE AND WORK STRESS : Meaning of change management, reasons for resistance to change, overcoming resistance. STRESS MANAGEMENT Meaning and Definition of stress, sources of stress– Work Stress Model – Burnout – Stress Management – Stress and Performance. GROUP DYNAMICS Nature of Groups – Types of Groups – Why do People Join Groups? Group Development –Group Decision Making.	25%	15
4	ORGANISATIONAL CULTURE AND CONFLICT: What is organizational culture? Spirituality and organizational culture. Meaning and definition of organizational conflict, the conflict process, Negotiation. INTELLIGENCE	25%	15

	Nature of Intelligence – Types of Intelligence – Theories of Intelligence – Measurement of Intelligence – Factors Influencing Intelligence. Concept of IQ, EQ and SQ. INTERNATIONAL ORGANISATIONAL BEHAVIOUR Trends in International Business – Cultural Differences and Similarities – Individual Behaviour in the Global Perspective – Interpersonal Behaviour across Cultures – Organizational Characteristics in an International Context		
	Total	100%	60

Continuous Evaluation: It consists of assignments/ Seminars/ Presentations/ Quizzes/ Surprise Tests (Summative/MCQ) etc.

Reference Books

1. Organizational Behavior, Shashi K. Gupta & Rosy Joshi, Kalyani Publishers.
2. Organizational Behavior (Textbook) Stephen Robbins; Pearson; latest
3. Organizational Behavior (Textbook) L.M. Prasad; Sultan Chand & Sons
4. Organizational Behavior Singh. k.; Pearson Education
5. Organizational Behavior (Textbook) K.aswathappa; Himalaya
6. Organizational Behaviour (Text & Cases), S. S. Khanka, S. Chand

