

GOA UNIVERSITY
Taleigao Plateau, Goa 403 206

MINUTES

of the 6th Meeting of the Standing Committee of
X ACADEMIC COUNCIL

Day & Date

Thursday, 11th May, 2023
Monday, 15th May, 2023
&
Monday, 22nd May, 2023

Time

10.00 a.m.

Conference Hall
Administrative Block
Goa University

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| D 3.14 | <p>Minutes of the Sub-Board of Studies in Commerce (PG) held on 17.05.2022 through circulation.</p> <p>The Standing Committee of the Academic Council approved the minutes of the Sub-Board of Studies in Commerce (PG) held on 17.05.2022 through circulation.</p> <p>The Chairperson was requested to incorporate the various suggestions/modifications made by the members together with the following:</p> <ol style="list-style-type: none"> 1. The syllabus to be submitted as per prescribed syllabus template. 2. Course Codes of the Programmes to be verified. <p style="text-align: center;">(Action: Assistant Registrar Academic – PG)</p> |
| D 3.15 | <p>Minutes of the meeting of the Board of Studies in Political Science held on 15.04.2023.</p> <p>The Standing Committee of the Academic Council approved the minutes of the meeting of the Board of Studies in Political Science held on 15.04.2023.</p> <p>The Chairperson was requested to incorporate the various suggestions made by the members together with the following:</p> <ol style="list-style-type: none"> 1. Exit Course to be added at the end of the First Year and Second Year. 2. Number of hours for the Courses to be clearly specified. 3. Pedagogy of the Course to be checked/verified. 4. Reference/Readings of the Course to be checked/verified. 5. Course Codes of the Programmes to be checked/verified. 6. 'Learning Outcomes' to be indicated as 'Course Outcome'. <p style="text-align: center;">(Action: Assistant Registrar Academic – PG)</p> |
| D 3.16 | <p>Minutes of the Board of Studies in Chemistry UG meeting held on 13.04.2023.</p> <p>The Standing Committee of the Academic Council approved the minutes of the Board of Studies in Chemistry UG meeting held on 13.04.2023.</p> <p>The Chairperson was requested to incorporate the various suggestions/modifications made by the members together with the following:</p> <ol style="list-style-type: none"> 1. Prerequisite of the Programme to be indicated as Nil. 2. Major Course (3+1) to be replaced with (3T + 1P). 3. Uniform format to be followed for Reference/Readings indicating the year of publication, name of the publisher etc. 4. Course CHC-403 (Major-19) [4] RM* Minor Project to be removed and instead another Course to be recommended. <p style="text-align: center;">(Action: Assistant Registrar Academic – PG)</p> |
| D 3.17 | <p>Minutes of the Board of Studies in Sanskrit meeting (By Circulation)</p> <p>The Standing Committee of the Academic Council approved the minutes of the Board of Studies in Sanskrit meeting (By Circulation) with the suggestion to include Exit Course at the end of the First Year and Second Year.</p> <p style="text-align: center;">(Action: Assistant Registrar Academic – PG)</p> |
| D 3.18 | <p>Minutes of the Board of Studies in History (UG) meeting held on 17.04.2023.</p> <p>The Standing Committee of the Academic Council did not approve the minutes of the Board of Studies in History (UG) meeting held on 17.04.2023.</p> <p>The Chairperson was requested to incorporate the various suggestions/modifications made by the members together with the following:</p> |

GOA UNIVERSITY
Taleigao Plateau, Goa 403 206

P R E L I M I N A R Y A G E N D A

For the 6th Meeting of the Standing Committee of

X ACADEMIC COUNCIL

Day & Date

Thursday, 11th May 2023

Time

10.00 a.m.

Venue
Council Hall
Administrative Block
Goa University

- ii. Recommendations of the Academic Audit Committee and status thereof: **Nil**

Part E.

- i. Recommendations of the text books for the course of study at undergraduate level:
Nil
- ii. Recommendations of the text books for the course of study at post graduate level:
Nil

Part F.

Important points for consideration/approval of Academic Council

The important points/recommendations of BoS that require consideration/approval of Academic Council (points to be highlighted) as mentioned below:

- a. **Approval for nomenclatures of all eight semesters of B.P.A. in Tabla, Harmonium and Vocal.**
- b. **Syllabus of semester one and semester two.**
- c. **Approval for panel of examiners for foundation course, Bachelor of Performing Arts, Master of Performing Arts.**

The declaration by the Chairperson that the minutes were readout by the Chairperson at the meeting itself.

Date: 15.04.2023

Place: Altinho, Panaji Goa.

Sd/-

Signature of the Chairperson

Part G. The Remarks of the Dean of the Faculty/School

- i. The minutes are in order
- ii. The minutes may be placed before the Academic Council with remarks if any.
- iii. May be recommended for approval of Academic Council.
- iv. Special remarks if any.

Date: 08.05.2023

Place: Altinho, Panaji Goa.

Sd/-

Signature of the Dean

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D 3.14

Minutes of the Sub-Board of Studies in Commerce (PG) held on 17.05.2022 through circulation.

Part A.

Recommendations regarding courses of study in the subject or group of subjects at Postgraduate level:

PGBOS approved the following with a recommendation to implement the same from the Academic Year 2022-2023 onwards. The print copy (soft copy is emailed to ARPG) is attached with this minute.

1. **Recommended the proposed Course Structure of M.Com Program and syllabus for all Four Semesters. ([Annexure I](#) Refer page No.417)**

Part B.

- i Scheme of examinations at the Post-graduate level: **NIL**

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|---------------|--|
| | <p>ii Panel of examiners for different examinations at Post-graduate level: NIL</p> <p>Part C. Recommendations regarding preparation and publication of selection of reading material in any subject or group of subjects and names of persons recommended for appointment to make the selection: NIL</p> <p>Part D. Recommendations regarding general academic requirements in the Department of University or affiliated Colleges: NIL</p> <p>Part E. Recommendations of text books for the courses of study at the Post-graduate level: Given at the end of every Course for all FOUR Semesters.</p> <p>Part F. Important points for consideration / approval of Academic Council: NIL The declaration by the Chairperson that it was informed to the PG-BOS members that the PGBOS minutes will be submitted to the Academic Council, after obtaining approval from the PG-BOS members.</p> <p>Date: 17/04/2023 Place: Taleigao Plateau</p> <p style="text-align: right;">Sd/- Chairperson, Board of Studies in Commerce (PG)</p> <p>Part G. Remark of the Dean</p> <p>i The Minutes are in order.</p> <p>ii The following important points / recommendations of BOS (to be highlighted) may be considered / approved by the Academic Council.</p> <p>iii May be recommended for approval of Academic Council.</p> <p>iv Special remarks, if any:</p> <p>Date: 17/04/2023 Place: Taleigao Plateau</p> <p style="text-align: right;">Sd/- Signature of the Dean</p> <p style="text-align: right;">(Back to Index)</p> |
| D 3.15 | <p>Minutes of the meeting of the Board of Studies in Political Science held on 15 April 2023.</p> <p>Part A.</p> <p>i. Recommendations regarding courses of study in the subject or group of subjects at the undergraduate level: The Board recommends after discussion the Course Structure of Four-year BA Political Science programme along with the detailed syllabus of Semester I and II to be introduced from the academic year 2023-2024 as per NEP 2020.</p> <p>ii. Recommendations regarding courses of study in the subject or group of subjects at the postgraduate level: The Board perused the suggestions made in the Fifth meeting of the Tenth Academic</p> |

D 3.14 Minutes of the Sub-Board of Studies in Commerce (PG) held on 17.05.2022 through circulation.

Annexure I

**Course Structure and Syllabus of M.Com Programme offered under OA 35
w.e.f the Academic Year 2022-23**

Course Structure and Syllabus of M.Com. Programme Offered in Commerce, Goa Business School, and Affiliated Colleges under **OA 35** from the Batch Admitted in the Academic Year 2022-23 onwards.

A BRIEF DESCRIPTION OF THE PROGRAMME

The 2-year Master of Commerce Programme under the Semester-wise Choice Based Credit System (CBCS) is offered to provide extensive specialized knowledge in different domains of Commerce and Business for inculcating multiple appropriate skills and ethical values in the students. More specifically, the Programme aims to develop the human potential to serve various fields of the teaching profession and also to serve for research in the social sciences, thereby helping for the needs of industry at micro and macro levels.

OBJECTIVES OF THE PROGRAMME

1. To provide conceptual knowledge and its applications in various areas of commerce discipline.
2. To facilitate the students' various opportunities to study the professional courses in parallel with Commerce discipline.
3. To provide the knowledge to the students to become growth agents in various fields, namely, academics, businesses/industries, government, and also as entrepreneurs.

ELIGIBILITY AND ADMISSION PROCEDURE

Eligibility for admission to M. Com Programme is based on the Goa University Ordinance [**OA-20.6.7 Goa Business School (c)**], and the admission is based on the Common Entrance Examination conducted by the Goa University. The candidates admitted are expected to possess the basic knowledge in the Commerce Courses covered at the Degree level.

PROGRAMME OUTCOME

1. Enhancing the knowledge horizon enables the learners to conduct successful research and pursue academic or professional careers.
2. Developing Problem Analysis Skills and knowledge and applying the same in a real-life situation.
3. Using research knowledge and aptitude acquired in the course of study for solving socially relevant problems.
4. Understanding the role and applicability of knowledge acquired in the context of society, environment, and sustainable development sticking on to the ethics and values.
5. Developing effective communication skills and ability to work in teams by strengthening group dynamics.
6. Fostering the ability to engage in lifelong learning, demonstrating empathetic social concern, and contributing to the nation's development by using awareness gained on various issues.

PROGRAMME STRUCTURE

Semester 1

| Code No | Name of the Course | Credits | Page No |
|-------------------------------|---|---------|---------|
| COM-501 | Advanced Financial Management | 4 | 03 |
| COM-502 | Capital Markets and Stock Exchange Operations | 4 | 05 |
| COM-503 | Entrepreneurship and Venture Capital | 4 | 07 |
| COM-504 | Organizational Behaviour | 4 | 09 |
| ACCOUNTING AND FINANCE | | | |
| COM-521 | Advanced Corporate Accounting | 4 | 12 |
| COM-522 | Financial Services Operations | 4 | 14 |
| BUSINESS MANAGEMENT | | | |
| COM-523 | Human Resource Management | 4 | 17 |
| COM-524 | Strategic Management | 4 | 20 |

Semester 2

| Code No | Name of the Course | Credits | Page No |
|-------------------------------|--|---------|---------|
| COM-505 | Marketing and Consumer Behaviour | 4 | 22 |
| COM-506 | Management of Mutual Funds | 4 | 24 |
| COM-507 | Security Analysis and Portfolio Management | 4 | 27 |
| COM-508 | Financial Derivatives | 4 | 29 |
| ACCOUNTING AND FINANCE | | | |
| COM-525 | Direct Taxes | 4 | 32 |
| COM-526 | Cost and Management Accounting | 4 | 34 |
| BUSINESS MANAGEMENT | | | |
| COM-527 | Advertising and Sales Management | 4 | 36 |
| COM-528 | Business Environment and International Trade | 4 | 39 |

Semester 3

| Code No | Name of the Course | Credits | Page No |
|-------------------------------|------------------------------------|---------|---------|
| COM-601 | Research Methodology | 4 | 41 |
| COM-602 | Basic Econometrics | 4 | 43 |
| COM-603 | Qualitative Research | 4 | 45 |
| ACCOUNTING AND FINANCE | | | |
| COM-621 | Corporate Valuation | 4 | 48 |
| COM-622 | Corporate Mergers and Acquisitions | 4 | 50 |
| COM-623 | Indirect Taxes | 4 | 52 |
| COM-624 | Financial Risk Management | 4 | 54 |
| COM-625 | Treasury and Forex Management | 4 | 56 |
| COM-626 | Cost Management and Control | 4 | 58 |
| BUSINESS MANAGEMENT | | | |
| COM-627 | Banking and Financial Institutions | 4 | 60 |
| COM-628 | Insurance Management | 4 | 62 |
| COM-629 | International Marketing | 4 | 64 |
| COM-630 | Retail Marketing | 4 | 67 |
| COM-631 | Customer Relationship Management | 4 | 69 |
| COM-632 | Travel and Tourism Management | 4 | 71 |

Semester 4

| Code No | Name of the Course | Credits | Page No |
|---------|--------------------|---------|---------|
|---------|--------------------|---------|---------|

| | | | |
|---------|-----------------------|----|----|
| COM-604 | Advanced Econometrics | 4 | 73 |
| COM-605 | Business Analytics | 4 | 75 |
| COM-651 | Dissertation | 16 | 77 |

Semester 1

Programme : **Master of Commerce [M.Com]**
 Course Code : **COM-501**
 Course Title : **Advanced Financial Management**
 Number of Credits : **04**
 Effective from AY : **2022 – 2023**

Pre-requisites for the Course:

NIL

Objectives of the Course:

1. To provide fundamental knowledge about the company's finances and management.
2. To enable the students to understand the financial decision-making process to enhance shareholders' wealth.
3. To understand the techniques of financial management and apply the methods in financial decision-making.

Course Content

| Unit 1 | Introduction to Financial Management | 10 Hours |
|--------|--------------------------------------|----------|
|--------|--------------------------------------|----------|

Introduction – Meaning and Definition - Goals of Financial Management - Finance Functions - Interface between Finance and Other Business Functions – Time Value for Money (Theory Only)

| Unit 2 | Financing and Investment Decisions | 20 Hours |
|--------|------------------------------------|----------|
|--------|------------------------------------|----------|

COST OF CAPITAL - Meaning of Cost of Capital - Cost of Different Sources of Finance - Weighted Average Cost of Capital (Including Problems)
 LEVERAGES - Operating Leverage - Application of Operating Leverage - Financial Leverage - Combined Leverage (Including problems).
 CAPITAL STRUCTURE – Introduction - Factors affecting Capital Structure - Theories of Capital Structure (Theory Only).
 CAPITAL BUDGETING - Introduction - Capital Budgeting Process - Investment Evaluation - Appraisal Criteria - Capital Budgeting Techniques. (Including problems).
 RISK ANALYSIS IN CAPITAL BUDGETING - Risk-adjusted Discount Rate - Certainty Equivalent Approach - Probability Distribution Approach -Sensitivity Analysis – Scenario Analysis- Simulation Analysis - Decision Tree Approach (Including problems).

| Unit 3 | Working Capital Management | 20 Hours |
|--------|----------------------------|----------|
|--------|----------------------------|----------|

WORKING CAPITAL-Meaning- Operating Cycle - Determinants of Working Capital - Approaches for Working Capital Management - Estimation of Working Capital - Working Capital and Bank Finance. [Includes practical problems].
 CASH MANAGEMENT - Motives for Holding Cash - Objectives of Cash Management - Models for determining Optimal Cash Needs - Cash Planning - Cash Forecasting and Budgeting. [Includes practical problems].
 RECEIVABLES MANAGEMENT: Introduction - Costs associated with maintaining Receivables - Credit Policy Variables - Evaluation of Credit Policy [Includes practical problems].
 INVENTORY MANAGEMENT: Purpose of Inventory - Costs Associated with Inventories -

| | | |
|--|---------------------------|-----------------|
| Inventory Management Techniques - Importance of Inventory Management Systems [Includes practical problems]. | | |
| Unit 4 | Dividend Decisions | 10 Hours |
| Dividend Decisions –Factors influencing Dividend Decision-Types of Dividend-Stock Split-Reverse Split- Theories of Dividends – Relevance Models – Gordon's Model – Walter's Model – Irrelevance Model - Miller and Modigliani Model - [Includes practical problems]. | | |

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| Pedagogy: |
| Lecture/ Classroom Discussion/ Presentation/ Case Study/ Group Project or a combination of some of these. Sessions shall be interactive to enable peer group learning. Practical problems may be solved using available open source software. |
| Reference / Readings: |
| <ol style="list-style-type: none"> 1. Brealey and Meyers: <i>Principles of Corporate Finance</i>; Tata McGraw Hill, New Delhi, 12th Edition, 2018 2. Chandra, Prasana: <i>Financial Management</i>; Tata McGraw Hill, New Delhi, 10th Edition, 2019 3. Gitman, L.J: <i>Principles of Managerial Finance</i>; Addison Wasley, 13th Edition, 2017 4. Keown, Martin, Petty and Scott (Jr): <i>Financial Management; Principles and Applications</i>; Prentice Hall of India, New Delhi, 10th Edition, 2009 5. Khan, M.Y & Jain, P.K.: <i>Financial Management</i>; Tata McGraw Hill, New Delhi. 8th Edition, 2018, 6. Kishore Ravi, M: <i>Financial Management</i>; Taxman, 8th Edition, 2020 7. Pandey, I. M.: <i>Financial Management</i>; Vikas Publishing House, New Delhi, 12th Edition, 2021 8. Vanhorne, James C: <i>Financial Management and Policy</i>; Prentice Hall of India, New Delhi, 13th Edition, 2015 |
| Online Resources: |
| <ol style="list-style-type: none"> 1. https://www.icai.org/new_post.html?post_id=16954 2. https://www.icsi.edu/media/webmodules/FINANCIAL_AND_STRATEGIC_MANAGEMENT.pdf 3. https://icmai.in/upload/Students/Syllabus2016/Inter/Paper-10-Feb-2022.pdf |
| Course Outcomes: |
| CO1: Gain expert knowledge of principles and concepts used in finance; CO2: Be able to find out the best course of action among several financial options; CO3: Gain the understanding to apply financial concepts and principles in the overall management of an enterprise; CO4: Learn to manage the short-term resources of a business firm. |

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|-------------------|---|
| Programme | : Master of Commerce [M.Com] |
| Course Code | : COM-502 |
| Course Title | : Capital Markets and Stock Exchange Operations |
| Number of Credits | : 4 |
| Effective from AY | : 2022 – 2023 |

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| Pre-requisites for the Course: |
| NIL |
| Objectives of the Course: |

The objective of the course is to enable students to develop a comprehensive knowledge of the Indian stock markets and their operations.

Course Content

| Unit 1 | Introduction to Capital Markets | 16 Hours |
|--|---|----------|
| An overview of Indian Securities Market, Primary Market - Meaning – Book Building Process– Functions, Intermediaries, Role of Primary Market – Methods of floatation of Capital – problems of New Issues Market –IPO's –Investor protection in the primary market – recent trends in the primary market – SEBI measures for the primary market. Secondary Market: Meaning, Nature, Functions of Secondary Market – Organization and Regulatory Framework for stock exchanges in India – Defects in working of Indian stock exchanges – SEBI measures for the secondary market – Listing of Securities: Meaning – Merits and Demerits – Listing requirements, procedure, fee – Listing of the rights issue, bonus issue, further issue – Listing conditions of BSE and NSE – Delisting | | |
| Unit 2 | Trading and Settlement in Indian Stock Exchanges | 16 Hours |
| Indian Stock Exchanges: BSE – Different trading systems – Share groups on BSE – BOLT System – Bulk deals – Block deals – Short Selling – Margin Trading – BSE SME Platform. NSE – Market segments – NEAT system options – Market types, order types, and books – Market phases – Limited physical market, Block trading session - Clearing and Settlement systems in Indian Stock Exchanges - Introduction – Transaction Cycle – Settlement Agencies – Clearing & Settlement Process –Different Types of Settlements – Rolling Settlement – Pay in and pay out –Demat settlement – Physical settlement – Funds settlement – Valuation debit – Valuation price – Shortages –Auctions – Risks in settlement – Penalties. | | |
| Unit 3 | Stock Market Indices | 16 Hours |
| Stock Market Index – Meaning – Purpose and Consideration in developing index – Methods(Weighted Aggregate Value method, Weighted Average of Price Relatives method, Free Float method) – BSE Sensex –Scrip selection criteria – Construction – BSE Investment Strategy Indices – BSE Thematic Indices – BSE Sectoral Indices - NSE indices – S&P CNX Nifty – Scrip selection criteria – Construction – International Financial Markets – Euro Market – Asian Market – Important Global, Regional and National Stock Market Indices. | | |
| Unit 4 | Risk Management and Surveillance System in Indian Stock Exchanges | 12 Hours |
| Risk Management system in BSE &NSE – Margins – Exposure limits – Surveillance system in BSE &NSE –Circuit breakers – Surveillance activities – Online surveillance – off-line surveillance – Rumour verification –Risk management – Risk containment measures – Settlement guarantee Mechanism – Asset/capital adequacy –margins – Inspection of books and investigation – Penal Charges and online monitoring | | |

Pedagogy:

The teaching pedagogy of this course shall include the combination of the following: Interactive Lectures/Discussions/ presentations/case studies/ individual or group projects/ assignments/Class activities or a combination of some of these. The sessions shall be interactive to enable peer group learning.

Reference / Readings:

1. Capital Market (Dealers) Module, Workbook from NSE Financial Markets: A Beginners' Module, Workbook from NSE, 2022.

2. P R Joshi, **Global Capital Markets – shopping for finance**, Tata Mc Graw Hill , Publised 1997
3. Prasanna Chandra, **Investment Analysis and Portfolio Management**, McGraw Hill India, 5th Edition, 2017.
4. Prasanna Chandra, **Investment Analysis**, Tata McGraw Hill, 6th Edition, 2021
5. Punithavathy Pandian **Security Analysis and Portfolio Management**, Vikas Publishing House Pvt. Ltd., 2nd Edition, 2012
6. Sanjeev Agarwal, **A Guide to Indian Capital Market**, Bharat Publishers, 1st Edition, 2000
7. V. A. Avadhani, **Investment and Securities Market in India**, Himalaya Publishing House, 10th Edition, 2017

Online Resources:

1. www.bseindia.com
2. www.nseindia.com
3. www.moneycontrol.com
4. www.economictimes.com
5. www.financialexpress.com
6. www.equitymaster.com
7. www.miris.com

Course Outcomes:

Upon completion of this course, the student shall be able

CO1: To understand the theoretical background of the Indian Capital markets.

CO2: To learn the trading system in Indian stock exchanges.

CO3: To learn the clearing and settlement system in Indian stock exchanges

CO4: To discuss the Indian stock market indices and learn to calculate the same.

CO5: To explore the risk management and surveillance system in Indian stock exchanges.

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Programme : **Master of Commerce [M.Com]**
 Course Code : **COM-503**
 Course Title : **Entrepreneurship and Venture Capital Financing**
 Number of Credits : **4**
 Effective from AY : **2022 – 2023**

Pre-requisites for the Course:

NIL

Objectives of the Course:

This paper provides students with a basic information w.r.t (1) To identify the origin, development, and growth of entrepreneurship, what makes India different, the role and importance of creativity, growth agents, and the vicious circle of poverty, and (2) To analyze the evolution of venture capital financing over the years, identify various legal structure of venture capital firms, and basics about the regulatory environment, (3) To evaluate potential business ideas, preparing a successful business plan, and various methods used for business valuation, and (4) To assess different stages of life cycles and how venture capitalists carry out financing, venture capital scenario including the exit strategy.

Course Content

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|---------------|---|-----------------|
| Unit 1 | Introduction to Entrepreneurship | 15 Hours |
|---------------|---|-----------------|

Economic and Business status of India and the world [ancient – classical – neo-classical – modern] – What makes India different – Origin, development, growth and present status of entrepreneurship – Role of Growth Agents – Entrepreneur, entrepreneurship and enterprise – Role of Creativity – Vicious Cycle of Poverty – Imitation, Innovation, Invention and its role in socio-economic transformation – Bridging the gap between science and market place – Entrepreneurial Climate in India.

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| Unit 2 | Introduction to Venture Capital and Legal Structure | 15 Hours |
| <p>Economic and Business Scenario in modern times – Pre and Post 2008 Financial Crisis and Pre and Post 2019 Pandemic Scenario.</p> <p>Origin, development, growth, and present status of Venture Capital – Dynamics of Venture Capital – Economic Impact of Venture Capital – Financial and Non-financial Support – Business Life Cycle and Venture Capital Life Cycle – Role played by Venture Capitalists – Deal Making Process and Corporate Governance – Role of Venture Capital Associations.</p> <p>The Fund Structuring and Operations – Basics [BIPA, LRS, APIAC, DTAA, GAAR] – Venture Capital Fund structures in India – What to start – Where to start.</p> | | |

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| Unit 3 | Business Valuation Approaches | 15 Hours |
| <p>Why Business Plan – How it is prepared – Do's and Don'ts of Business Plan – How the Business Plans are evaluated.</p> <p>Basics of Business Valuation – How start-up valuation works – Why valuation matters – How to determine valuation – Business Valuation Approaches [The Berkus Method, The Risk Factor Summation Method, The Scorecard Valuation Method, The Comparable Transactions Method, The Book Value Method, The Discounted Cash Flow Method, The First Chicago Method, The Venture Capital Method].</p> | | |

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| Unit 4 | Business Life cycles and various Strategies available. | 15 Hours |
| <p>Significance of Business Life Cycle of Venture Capital [Who they are, What they do, How they do it, What Influences] – Early and Later stage strategies.</p> <p>Venture Capital Scenario [Global and Regional] – Recent trends and outlooks – Significance of Country Attractiveness Index.</p> <p>Venture Capital Scenario [India] – Impact of Pandemic on Indian Economy and Business – Significance of Infrastructure as a Service (IaaS), Platform as a Service (PaaS), & Software as a Service (SaaS) – Significance of Start-ups – Emergence of Unicorns in India – Special governmental initiatives aimed at the socio-economic transformation.</p> <p>Endgame – What does it mean – When it is decided – How it is done – Various exit Strategies.</p> | | |

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| Pedagogy: |
| Lectures, Case Studies, and Self-study (based on research papers on venture capital financing and watching educational videos on negotiation processes). |
| Reference / Readings: |
| <ol style="list-style-type: none"> 1. Andrew Metrick & Ayako Yasuda, <i>Venture Capital & the Finance for Innovation</i>, Wiley. 3rd Edition, 2018. 2. Douglas J. Cumming & Sofia A. John, <i>Venture Capital, and Private Equity Contracting: An International Perspective</i>, Elsevier. 2nd Edition, 2018. 3. Howard Fredrick, Allan O'Conner, & Donald F. Kuratko, <i>Entrepreneurship</i>, Cengage Learning. 5th Edition, 2015. 4. Robert D Hisrich, Michael P Peters & Dean A Shepherd, <i>Entrepreneurship</i>, McGraw |

Hill Education. 10th Edition, 2018.

5. Suna Lowe Nielsen, Kim Klyver, Majbritt Rostgaard Evald, & Torben Bager, ***Entrepreneurship in Theory and Practice: Paradoxes in play***. Edward Elger. 2nd Edition, 2018.
6. Vasant Desai, ***Dynamics of Entrepreneurship Development***, Himalaya Publishing House. 6th Edition, 2019.

Online Resources:

1. <https://ivca.in/> / <https://nvca.org/> / https://en.wikipedia.org/wiki/Venture_capital
2. <https://www.youtube.com/channel/UCmdl-Y9DGqIUzVXGZ-o1pOQ>
3. <https://libguides.stanford.edu/venture-capital-and-private-equity>
4. <https://medium.com/venture-evolved/resources-for-those-interested-in-venture-capital-and-private-equity-3964d0734273>
5. <https://www.rug.nl/ggdc/historicaldevelopment/maddison/?lang=en>
6. <https://www.youtube.com/watch?v=TidOn-PdCiE>
7. <https://www.youtube.com/c/SharkTankAustralia>
8. https://www.youtube.com/channel/UCREgA-BmOocJ9Is_bZV6aJQ
9. <https://www.youtube.com/channel/UCDAzmE9V4Xw5CdLkn3pvO3A>

Course Outcomes:

Upon completion of the course, the students will be able to:

CO1: Identify their role in transforming the economy to a higher level.

CO2: Understand how to identify business ideas, and prepare a successful business plan.

CO3: Make calculated decisions by while evaluating business plans.

CO4: Apply strategic planning during different stages of the business life cycle.

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Programme : **Master of Commerce [M.Com]**
 Course Code : **COM-504**
 Course Title : **Organizational Behaviour**
 Number of Credits : **4**
 Effective from AY : **2022 – 2023**

Pre-requisites for the Course:

NIL

Objectives of the Course:

1. The course teaches students about individual and group behavior in an organization.
2. It also provides ways to deal with the different levels of conflict and manage it. In this competitive world where there is a big race among individuals, understanding oneself and others can help to gain an advantage.
3. Human behavior is unpredictable, so understanding of causes and effects of the behavior is an essential area for individual who interacts in the community and society

Course Content

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|---------------|--|-----------------|
| Unit 1 | : Organizational Behaviour – Understanding Self | 15 Hours |
|---------------|--|-----------------|

Organizational Behaviour– Organisational Multidiscipline – Different Model of Men (Economic, Social, Organization, Self-Actualization, Complex, Impulsive and Compulsive) - Individual Behaviour is studied through – Perception – Personality –Values– Attitudes– Motivation – Learning.

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| Unit 2 | : Conflict Management and Stress Management | 15 Hours |
| <p>Conflict Management –Define Conflict–Conflict, and Competition–Changing Views of Conflict–Traditional and Current views of Conflict –Nature of Conflict – Levels of Conflict – Sources of Conflict – Functional and Dysfunctional Conflict – Effects of Conflict –A Model of Conflict –Assertive Behaviour – Interpersonal Orientation – Facilitating Smooth Relations.</p> <p>Stress Management–Concept – Extreme Products of Stress – Causes and Symptoms of Stress – Job-Related Causes of Stress – Frustration – Stress and Job Performance – Stress and Employee Health –Stress Vulnerability –Approaches to Stress Management.</p> | | |
| Unit 3 | Group Behaviour and Power and Organisational Politics | 15 Hours |
| <p>Group Behaviour – Group Dynamics – Definition – Properties of Group –Types of Groups– Formal and Informal Groups – Comparison between Formal and Informal Organisation – Nature and Effect of Informal Groups–Benefits of Informal Groups –Formation of Informal Leader – Identifying and Rewarding Informal Leaders – Key Roles of Informal Leader - Difference between Task Leadership Roles and Social Leadership Roles –Multiple Informal Leaders.</p> <p>Power and Organisational Politics –Meaning of Power – Dependency in Power Relationship Sources of Power– Legitimate – Reward – Coercive –Expert –Referent – Organisational Politics – Influence and Political Power.</p> | | |
| Unit 4 | Counselling and Change Management | 15 Hours |
| <p>Counseling – Meaning – Characteristics of Counselling – Managers Counselling role – Need for Counselling – Types of Counselling – Directive– Non-Directive – Participative – A Contingent view.</p> <p>Change Management –Nature of Change – Responses to Change – Cost and Benefits of Change –Resistance to Change – Nature and Effect –Reasons for Resistance – Types of Resistance – Possible Benefits of Resistance – Implementing Change – Transformational Leadership and Change –Elements of Transformational Leadership –Three-stage Model of change Process –Building Support for Change.</p> | | |

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| Pedagogy: |
| <p>The following methods and forms of study are used in the course</p> <ul style="list-style-type: none"> • The methodology used in the class will combine lectures, applications, and case discussions. • Lectures will address the assigned reading materials. The required readings, lecture notes, and the assigned home works and cases are intended to support learning objectives and will prepare the students adequately for the examinations. • In addition to the lectures, review sessions will be scheduled to address assignments, end-of-chapter questions, and, on occasion, assigned cases. |
| Reference / Readings: |
| <ol style="list-style-type: none"> 1. Aswathappa K., 'Organisational Behaviour,' Himalaya Publishing House, NewDelhi, 12th Edition, 2016. 2. Fred Luthans, Brett C. Luthans and yle W. Luthans; Organizational Behavior: An Evidence-Based Approach, Information Age Publishing, India, 14th Edition 2020. 3. Fred Luthans, Organizational Behavior: An Evidence-Based Approach, McGraw Hill Education, India, 12th Edition 2017. 4. Gene Burton & Manab Thakur, 'Management Today-Principles Practice,' Tata McGraw Hill Public Company Ltd., New Delhi, 1st Edition, 2002. |

5. Heinz Weihrich and Harold Koontz, **Management - A Global Perspective**, Tata McGraw- Hill Publishing Company Limited, 10th Edition, 1992.
6. James A.F. Stoner, R. Edward Freedom, and Daniel R. Gilbert - '**Management**,' Prentice Hill Inc., NewJersey, 6th Edition, 2018.
7. JitS.Chandan, '**Organisational Behaviour**,' Vikas Publishing House, NewDelhi, 3rd Edition, 2005.
8. John W. Newstrom, **Organisational Behaviour**, Tata McGraw- Hill Publishing Company Limited, 12th Edition, 2017.

Online Resources:

Online E-Books:

1. Essentials of Organizational Behaviour by Stephen P. Robbins & Timothy A. Judge & Katherine Breward
<https://www.pdfdrive.com/essentials-of-organizational-behaviour-e176364014.html>
2. Organizational behaviour by David A. Buchanan & Andrzej A. Huczynski
<https://www.pdfdrive.com/organizational-behaviour-9th-edition-e185313171.html>
3. Organizational Behavior by Champoux, Joseph E.
<https://www.pdfdrive.com/organizational-behavior-e39632799.html>
4. Handbook of Principles of Organizational Behavior by Edwin Locke
<https://www.pdfdrive.com/handbook-of-principles-of-organizational-behaviore33456714.html>
5. Organizational Behavior by Stephen Robbins
<https://www.pdfdrive.com/organizational-behavior-stephen-robbins-e18717987.html>
6. Organizational Behaviour by V.G. Kondalkar
<https://www.pdfdrive.com/organizational-behaviour-e33408492.html>

Website Links:

1. <https://www.businessmanagementideas.com/notes/management-notes/organizational-behaviournotes/12614>
2. <https://www.slideshare.net/YaminiKahaliya/organisation-behavior-introduction-of-organisationbehavior-for-bbabcom-students>
3. <https://nptel.ac.in/courses/110/105/110105034/>
4. <https://nptel.ac.in/courses/121/105/121105009/>
5. <http://egyankosh.ac.in/handle/123456789/3155>
6. <http://egyankosh.ac.in/handle/123456789/15889>
7. <http://egyankosh.ac.in/handle/123456789/17282>
8. https://onlinecourses.swayam2.ac.in/cec21_ge20/preview
9. <http://epgp.inflibnet.ac.in/Home>

Course Outcomes:

Upon completion of the course, the students will be able to:

CO1: To understand the different models of organisations and individual behaviours.

CO2: To understand how to overcome conflict and overcome stress.

CO3: To understand group dynamics at work place and to manage Power & Organisational Politics.

CO4: To develop skills of Counselling and acceptance of change at workplace.

Programme : **Master of Commerce [M.Com]**
 Course Code : **COM-521**
 Course Title : **Advanced Corporate Accounting**
 Number of Credits : **04**
 Effective from AY : **2022 – 2023**

Pre-requisites for the Course:

NIL

Objectives of the Course:

1. To gain knowledge in theory as well as practice in corporate accounting.
2. To enable students to prepare companies' financial statements within the framework of the Company Act, 2013.
3. To enable students to prepare financial statements of Banking and Insurance companies.
4. To help students understand the techniques of restructuring and liquidating corporate entities.

Course Content

| Unit 1 | Preparation of Final Accounts | 15 Hours |
|---|-------------------------------|----------|
| Preparation of Final accounts – Schedule VI Part I and Part II – Managerial remuneration – dividend declaration out of the past and the current profits – Issue of Bonus shares – Statement of Profit & Loss /and Balance Sheet. Bank Accounts – Preparation of Profit and Loss Account and Balance Sheet – Introduction to Insurance Company Accounts – Life Insurance and General Insurance – Preparation of Revenue Accounts – Statement of Profit and Loss – Balance Sheet. | | |
| Unit 2 | Amalgamation of Companies | 15 Hours |
| The amalgamation of companies – Meaning – features – Purchase Consideration – meaning –methods (lump sum payment method, net assets method, intrinsic value of shares method) –accounting entries for amalgamation – practical problems – Absorption and reconstruction of companies – meaning – accounting entries for absorption – practical problems –Reconstruction of companies – external reconstruction – internal reconstruction – meaning– procedure – accounting entries. | | |
| Unit 3 | Winding up of Companies | 15 Hours |
| Winding up of companies – Meaning – Modes of winding up - Accounts relating to the liquidation of companies - Meaning of liquidation - preferential payments - Role of liquidators and their duties - preparation of the statement of affairs - Final Liquidation statement of account. | | |
| Unit 4 | Holding Company Accounts | 15 Hours |
| Holding Company Accounts - Consolidation of Balance Sheets – consolidated Profit and Loss Account – Inter-company holdings and Non- Controlling Interest -Consolidated Cash flow statement. | | |

Pedagogy:

The methodology used in the class will combine lecture applications and case discussions. Practical problems may be solved using available open source software.

Reference / Readings:

1. Arulanandam and Raman: **Advanced Accountancy- Volume II**; Himalaya Publishing

House, Mumbai. 7th Edition, 2019

2. Goel, D. K. and Goel, S.: **Corporate Accounting**; Arya Publications, New Delhi. 2nd Edition, 2019
3. Jain and Narang: **Advanced Accountancy: Corporate Accounting**; Kalyani Publication, Chennai. 22nd Edition, 2019
4. Maheshwari, S. N. : **Advanced Accountancy-Volume II**; Vikas Publishing House, New Delhi. 11th Edition, 2018
5. Maheshwari, S. N. and Maheshwari, S. K. : **Corporate Accounting**; Vikas Publishing House, Noida. 5th Edition, 2009
6. Reddy, T. S. and Murthy, A. : **Corporate Accounting**; Margham Publications, Chennai.
7. Sharma, C. and Gupta, N. : **Corporate Accounting: Theory and Practice**; Ane Books Pvt. Ltd., 2008.
8. Sehgal, A. and Sehgal, D.: **Advance Accounting: Corporate Accounting**; Taxmann Allied Services Pvt. Ltd., New Delhi. 6th Edition, 2008
9. Shukla, M.C., Grewal, T. S. and Gupta, S.C.: **Advanced Accounts- Volume II**; S. Chand and Company Limited, New Delhi. 19th Edition, 2016
10. Tulsian, P. C.: **Introduction to Corporate Accounting**; S. Chand and Company Limited, New Delhi. 2nd Edition, 2016.

Online Resources:

1. <https://egyankosh.ac.in/bitstream/123456789/73958/1/Unit-9.pdf>
2. <https://gfgc.kar.nic.in/hesaraghatta/GenericDocHandler/21-8409c4f7-1926-46f0-b45e-44357c55010c.pdf>
3. <https://www.mca.gov.in/MinistryV2/mergers+and+acquisitions.html>
4. https://sgp1.digitaloceanspaces.com/cakart/5946/study_contents/Chapter_5__Amalgamation_of_Companies.pdf
5. <https://www.icsi.edu/media/webmodules/Corporate%20and%20Management%20Accounting.pdf>

Course Outcomes:

After the completion of this course, the students will be able to:

- CO 1:** Construct the companies' financial statements following the Companies Act, 2013.
- CO 2:** Construct the financial statements of Banking and Insurance companies.
- CO 3:** Develop the procedure involved in the amalgamation of Companies.
- CO 4:** Develop the procedure for winding up the company.

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| | |
|-------------------|---------------------------------|
| Programme | : Master of Commerce [M.Com] |
| Course Code | : COM-522 |
| Course Title | : Financial Services Operations |
| Number of Credits | : 4 |
| Effective from AY | : 2022 – 2023 |

| Pre-requisites for the Course: | | |
|--|---|----------|
| NIL | | |
| Objectives of the Course: | | |
| <ol style="list-style-type: none"> 1. The student will be equipped with basic knowledge of Financial Services. 2. The student will learn the process and methodology of Credit rating Agencies with services provided. 3. Students will understand the working mechanism of Securitization with Legal Aspects and Depositories Operations | | |
| Course Content | | |
| Unit 1 | Overview of Financial Services and Credit Rating | 17 Hours |
| <p>Overview of Financial Services - Growth and Structure. Banking and Non-Banking Companies, Classification of Non-Banking Companies and NBFC's Activities.</p> <p>Credit Rating: Introduction - Concept of Credit Rating – Definition - Scope - Need, Types of Credit Rating - General Credit Rating Process and Methodology - Credit Rating Agencies in India Process and Methodology for Credit Rating - Advantages & Disadvantages of Credit rating - Rating services offered by Credit Rating Agencies - Equity rating and Equity Assessment - Rating symbols of Indian Credit Agencies</p> | | |
| Unit 2 | Securitization and Legal Issues in Securitization | 16 Hours |
| <p>Securitization: Introduction to Securitisation as Financial Instrument of the New Millennium – Definition – Concept - Need for Securitisation – Securitization in India - Securitisation asset classes - Benefits of securitization Players involved in Securitisation - Securitisation structure - Process of Securitisation-. Pass-Through Certificate and Pay Through Securities structure.</p> <p>Legal issues in Securitization - Securitisation laws- (SARFAESI) Act –Purpose – Outcome - Powers conferred on Secured Creditor under the SARFAESI Act - Banks utilize the effective tool for bad loans (NPA)Recovery- Rights of Borrowers.</p> | | |
| Unit 3 | Depository Functioning and Bye-Laws | 15 Hours |
| <p>Overview of Depository - Key features of the depository system in India -Depository System- Depository - Bank An Analogy - Depository - Bank –The difference - Legal Framework- Depositories Act, 1996 - Securities and Exchange Board of India (Depositories & Participants) Regulations, 1996ByeLaws approved by SEBI - and Business Rules framed in accordance with the Regulations and Byelaws. - Section 4, 7, 8, 9, 10, 14, and 16.</p> <p>Internet Initiatives at Depository by NSDL - SPEED-e- SIMPLE- SPICEIDeAS-and STEADY - Eligibility Criteria for a Depository– Registration-Commencement of Business- Agreement between Depository and Issuers-Rights and Obligations of Depositories- Records to be maintained by Depository – Functions of Depository. Business Rules of Depository – Functions- Services Offered by Depository - Electronic linkage – Technology and connectivity of Depository System with Business Partners.</p> <p>Business Partners of Depository- The eligibility criteria are prescribed by the SEBI (Depository & Participants) Regulations, 1996- Business Restrictions – Application for becoming a DP – Conditions for Grant of Registration – Steps for joining as a DP- Validity and Renewal of Registration Certificate –Pre-requisites for DPs for commencing operations -Rights and Obligations- Agreement with Beneficial Owners- Direct and Indirect benefits of Depository System.</p> | | |
| Unit 4 | Depository Core Services | 12 Hours |
| Types of Accounts- Documents for Verification- Beneficiary Account-Procedure for | | |

opening an account. Dematerialization- International Securities Identification Number (ISIN) - Securities that can be Dematerialized- Dematerialisation request form- Procedure for Dematerialisation- Rejection Reason- Precautions to be taken while processing DRF. Rematerialisation- Rematerialisation Request form- Prerequisites for Rematerialisation request - Rematerialisation Process.

Settlement of Off-Market Transactions- Settlement of Market-Transaction. Pledge and Hypothecation- Procedure for Pledge/Hypothecation- Creation of Pledgor- Procedure for Confirmation of Creation of Pledge/Hypothecation by Pledgee – Pledge of Demat Shares- Closure of a Pledge/Hypothecation by Pledgor- Closure of a Pledge/Hypothecation by Pledgee or - Invocation of Pledge by Pledge-Invocation of Hypothecation.

Pedagogy:

- The methodology used in the class will combine lectures, applications, and case discussions.
- The required readings, lecture notes, and the assigned home works and cases are intended to support learning objectives and will prepare the students adequately for the examinations.
- In addition to the lectures, review sessions will be scheduled to address assignments, end-of-chapter questions, and on occasion, reading and understanding Reports on the Credit Rating and Structuring of Securitization with Legal issues.

Reference / Readings:

1. Gordan & Natarajan, **Financial Markets and Services**, Himalaya Publishing House, India, 11th Edition, 2018.
2. Indian Institute of Banking and Finance, **Mutual Funds- Products & Services**, Taxmann Publications Private Limited, 2015.
3. K. Ravichandran, **Merchant Banking & Financial Services**, Himalaya Publishing House, 2nd Edition, 2017
4. Khan M.Y, **Financial Services**, McGraw Hill Education; India, 8th Edition, 2018
5. NCFM- Depositories Module
6. NISM – Mutual Funds Module Series
7. V.A. Avadhani, **Marketing of Financial Services and Markets**, Himalaya Publishing House, India, 3rd Edition, 2023.

Online Resources:

Website Links:

1. <https://www.prepcafe.in/nism-study-material>
2. <https://nsdl.co.in/publications/IAPP.php>
3. <https://nsdl.co.in/publications/investorguide.php>
4. <https://nsdl.co.in/publications/infobrochureforinvestors.php>
5. <http://egyankosh.ac.in/handle/123456789/16964>
6. <https://nsdl.co.in/downloadables/Capital%20Markets%20and%20NSDL%20Overview.pdf>
7. <https://www.intelivisto.com/certification/NISM-SeriesVI%20Depository%20Operations%20workbook.pdf>
8. https://www.spratings.com/documents/20184/760102/SPRS_Understanding-Ratings_GRE.pdf
9. <http://docshare02.docshare.tips/files/12277/122779731.pdf>

10. <http://vinodkothari.com/wp-content/uploads/2014/01/Credit-Rating-Agencies.pdf>
11. <https://www.fitchratings.com/products/rating-definitions#about-rating-definitions>
12. <https://legislative.gov.in/sites/default/files/A2002-54.pdf>
13. <http://www.igntu.ac.in/eContent/IGNTU-eContent-459913078664-B.Com-6-Prof.ShailendraSinghBhadouriaDean&-FINANCIALSERVICES-All.pdf>
14. <http://docshare01.docshare.tips/files/6804/68042738.pdf>
15. <http://epgp.inflibnet.ac.in/Home>

Course Outcomes:

- CO1:** To understand the essential of financial services and mechanism of Factoring.
CO2: To learn the process and methodology of Credit rating Agencies.
CO3: To understand the working mechanism of Securitization with Legal Aspects.
CO4: To understand the Depository functioning, Bye-Laws of Depositories Act, 1996 and Depository services.

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Programme : **Master of Commerce [M.Com]**
 Course Code : **COM-523**
 Course Title : **Human Resource Management**
 Number of Credits : **4**
 Effective from AY : **2022 – 2023**

Pre-requisites for the Course:

NIL

Objectives of the Course:

1. To study the basic concepts of Human Resource Management (HRM).
2. To assess what Human Resource Management is and how it relates to the Management process.
3. To learn the overview of functions of HRM and apply them in practical situations.
4. To assess how the significant roles of HR Management are being transformed.

Course Content

| Unit 1 | Introduction to E-HRM and International HRM | 15 Hours |
|--------|---|----------|
|--------|---|----------|

Introduction to E-HRM – Impact of technology on HRM – Define E-HRM, Scope of E-HRM [Read Research Papers], Objectives of E-HRM, Types of E-HRM, is E-HRM Boon or Bane? – Advantages and Disadvantages. E-HR Activities-e-Recruitment, e-Selection, e-Performance Management, e-Learning-Advantages, and Disadvantages.

Global Challenges in HRM- International HR Challenges. The environment of HRM – Internal and External forces affecting the HR function, International HRM vs. Domestic HRM.

| Unit 2 | Introduction to Strategic and Green HRM | 15 Hours |
|--------|---|----------|
|--------|---|----------|

Strategic Human Resource Management and HR Scorecard: Define SHRM, SHRM Model, SHRM Process, Strategic Human Resource trends, linking people, strategy and performance HR – Strategic Partner, creating an HR scorecard, Measuring HR alignment.

Green HRM- Define, Objective, Importance, Need for Green HRM, Green HRM processes: green recruitment, selection, training, green performance appraisal, motivation, and employee engagement in green HRM. Green Initiatives for HR, Advantages and Disadvantages-Green HRM in Indian context and future sustainable HRM.

| Unit 3 | Training, Development, and Performance Management | 15 Hours |
|--------|---|----------|
|--------|---|----------|

Training and Development- Training and Development Process, Methods of Employee

Training, On the job-Coaching, mentoring, Job Rotation and Job Instruction Technique (JIT), Off Job-Sensitivity training, Transactional Analysis, Straight lectures, and simulation exercises. **Executive Development**-Methods of Executive Development, Evaluating the Training Efforts. **Performance Management** – Components of Performance Management, Performance Appraisal Methods – Traditional and Modern, Potential Appraisal, steps in Good Potential Appraisal System.

| Unit 4 | HR Analytics | 15 Hours |
|--|--------------|----------|
| <p>Human Resource Analytics (HR Analytics) – Why HR Analytics – How does HR Analytics works – Pros and Cons of HR Analytics – Applications of HR Analytics [<i>Measuring Performance / Informing Promotion and Salary Decisions / Understanding Attrition and Increasing Retention / Examining Employee Engagement / Measuring Employee Development, Course Outcomes and Group Development</i>]</p> <p>Difference between HR Analytics and HR Metrics – Key HR Analytics Matrices [<i>Revenue per employee / Training efficiency / Involuntary turnover rate / Time to hire / Absenteeism / Offer acceptance rate / Training expenses per employee / Voluntary turnover rate / Time to fill / Human capital risk</i>] - Metrics, Workforce Trends, and the Employee- Define Metrics, Key considerations for choosing what to Measure-Components of good metrics, HR Metrics checklist, why metrics is vital in the total rewards system, HR agility, Employee lifecycle. Types of HR Metrics-Staffing, Training and development, performance, and others. HR Charts and Dashboard, Predictive Analysis (<i>Using MS Excel</i>).</p> | | |

| Pedagogy: |
|---|
| <p>The following methods and forms of study are used in the course Lectures, Case Studies, and Self-study (doing home assignments based on the reading of research papers on various aspects of HRM)</p> <p>Self-study on reading research papers and Reference books in Human Resource Management area to understand the importance of Human Resource Planning concepts, especially on understanding recruitment and selection, training and development of employees, performance management, and appraisal decision as Human Resource Executive.</p> |
| Reference / Readings: |
| <ol style="list-style-type: none"> 1. Aswathapa, K. Human Resource Management, Tata McGraw Hill, 5th edition. 2. Bernadin , Human Resource Management , Tata McGraw Hill, 8th edition. 3. Decenzo and Robbins, Human Resource Management, Wiley, 8th edition. 4. Dessler, Varkkey, Human Resource Management, Pearson Education Limited, 16th edition. 5. Dipak Kumar Bhattacharyya, Human Resource Management, Excel Books, 1st January 2006. 6. Ehnert I, Harry W and Zink K J, Sustainability and human resource management: Developing sustainable business organizations, Springer Science and Business Media, 2014th edition. 7. Ivancevich, JM, Human Resource Management, Tata McGraw Hill, 12th edition. 8. MadhurimaLall and SakinaQasim Zaidi, Human Resource Management, Excel Books, PHI Learning, 1st edition, 16th December 2012. 9. Mariappanadar S, Sustainable Human Resource Management: Strategies, Practices and Challenges, Macmillan International Higher Education, 22nd January 2019. 10. Uday Kumar Halder, Juthika Sarkar. Human Resource management. Oxford, 7th May 2012. |

| Online Resources: | |
|--|---|
| 1. | https://www.pdfdrive.com/encyclopedia-of-human-resources-information-systems-challenges-in-e-hrm-e161036079.html |
| 2. | https://www.pdfdrive.com/implement-e-hrm-successfully-d39707501.html |
| 3. | https://www.pdfdrive.com/strategic-human-resource-management-e15459785.html |
| 4. | https://www.pdfdrive.com/a-handbook-of-human-resource-management-practice-e24209359.html |
| 5. | https://www.pdfdrive.com/human-resources-management-and-training-e4295910.html |
| 6. | https://www.mckinsey.com/business-functions/people-and-organizational-performance/our-insights/the-essential-components-of-a-successful-l-and-d-strategy |
| 7. | http://www.benefitsandcompensationresources.com/how-well-do-you-know-if-your-total-rewards-Programme-is-working |
| 8. | https://www.valamis.com/hub/hr-analytics |
| 9. | https://www.michiganstateuniversityonline.com/resources/business-analytics/applications-of-data-analytics-in-people-management/ |
| 10. | https://www.forbes.com/sites/forbestechcouncil/2020/05/19/using-data-analytics-to-improve-your-hr-management/?sh=37e8a3e12bcb |
| 11. | https://www.toolbox.com/hr/hr-analytics/articles/what-is-hr-analytics/ |
| 12. | https://www.fuseworkforce.com/blog/what-is-hr-analytics-how-data-improve-decision-making |
| 13. | https://www.aihr.com/blog/what-is-hr-analytics/#:~:text=HR%20analytics%20is%20a%20data%2Ddriven%20approach%20to%20managing%20people,data%2Ddriven%20decision%2Dmaking. |
| Course Outcomes: | |
| Upon completion of the course, the students will be able to: | |
| CO1: Develop meaningful metrics, design measures, and apply the results to support organizational strategy and tactics. | |
| CO2: To understand the role of E-HRM, Green HRM, SHRM, and International HRM. | |
| CO3: Administer and contribute to the design and evaluation of the performance management Programme. | |
| CO4: Develop, implement, and evaluate employee orientation, training, and development Programmes. | |

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Programme : **Master of Commerce [M.Com]**
 Course Code : **COM-524**
 Course Title : **Strategic Management**
 Number of Credits : **4**
 Effective from AY : **2022 – 2023**

| Pre-requisites for the Course: |
|--|
| NIL |
| Objectives of the Course: |
| The course will help the students to understand the significance of positioning the firm from a lower level to a higher level wherein more value is added, created, and generated towards the firm by thoroughly understanding complex environmental factors, which provides the answer to (i) Where we are , (ii) Where we want to go , (iii) What factors are influencing and (iii) How we can reach the goal . This exercise will help them mold their |

future by understanding that whatever they learned in Strategic Management applies to their personal lives and goals. This will help them become a good citizen, i.e., a person with a strong backbone by following the applicable rules and regulations rather than violating them and becoming like a boneless chicken where they will always be saying YES when they want to say **NO**. This course also allows them to be more proactive rather than reactive.

Course Content

| Unit 1 | Introduction to Strategy and Strategic Management | 15 Hours |
|---|---|----------|
| Strategy vs Policy-Business and its nature - Art of Positioning – Approaches – Types of Strategies [Indented / Deliberate / Realised / Unrealised / Emergent] – Business Life Cycle[Read Research Papers] - Gap Analysis [FA & EA] / Organisational Direction [Strategic Intent]. | | |
| Unit 2 | Strategy Formulation | 15 Hours |
| Integration of Inputs from FA & EA [CQA / SWOT / E-TOP / PESTEL] – Levels of Strategy formulation – Organisational Level [General Strategic Options & Portfolio Analysis and Display Matrices] – Business Level [5 Force Analysis] – Functional Level – Individual Level. | | |
| Unit 3 | Strategy Implementation | 15 Hours |
| Issues [Success / Roulette / Trouble / Failure] – 4 Stages of Strategy Implementation [Analyse Change / Analyse Structure / Analyse Culture / Select Approach / Implement]. | | |
| Unit 4 | Strategy Evaluation and Control | 15 Hours |
| Role of Information – Types of Information Systems [MIS & MDSS – Big Data and Data Analytics] – 4 Stages of Strategic Evaluation & control. [Bench Mark / Actual / Variance / Corrective Action] – Techniques of Evaluation [Gap / SWOT / PESTEL] – Types of Control [Premise / Implementation / Surveillance / Special Alert]. | | |

Pedagogy:

The following methods and forms of study are used in the course
Lectures, Case Studies, and Self-study (doing home assignments based on the reading of research papers on various aspects of Strategic Management)
Self-study on reading research papers and Reference books in the Strategic Management area to understand better the intricacies of strategic management in the present globalized business world.

Reference / Readings:

1. Aswathappa K, Reddy. G, ***Business Environment for Strategic Management, Text and Cases***, Himalaya Publishing House, 5th June 2017.
2. Azhar Kazmi, ***Strategic management and business policy***, McGraw-Hill Education , 3rd edition.
3. Peter F. Drucker, ***Management: Tasks, Responsibilities***, HarperCollins Publishers 1st edition, 1986
4. Samuel C. Certo and J Paul Peter, ***Strategic Management***, Mc. Graw Hill, 1991

Online Resources:

1. <https://www.pdfdrive.com/strategic-management-e29174092.html>
2. <https://www.himpub.com/documents/Chapter687.pdf>
3. <https://www.pdfdrive.com/strategic-management-and-business-policy-e18825038.html>
4. <https://www.pdfdrive.com/strategic-management-e29174092.html>
5. <https://www.himpub.com/documents/Chapter687.pdf>

6. <https://www.pdfdrive.com/strategic-management-and-business-policy-e18825038.html>
7. <https://www.youtube.com/watch?v=WKr-lfE4QaE>

Course Outcomes:

Upon completion of the course, the students will be able to:

- CO1:** Various strategic management analysis tools for understanding the present status, viz., FA, EA, SWOT, E-TOP, PEST, PESTEL, CQA, etc.
- CO2:** Carry out BCG and GE display matrices.
- CO3:** Effectively implement formulated strategy.
- CO4:** Take corrective actions during the evaluation stage.

Semester 2

Programme : **Master of Commerce [M.Com]**
 Course Code : **COM-505**
 Course Title : **Marketing and Consumer Behaviour**
 Number of Credits : **4**
 Effective from AY : **2022 – 2023**

Pre-requisites for the Course:

NIL

Objectives of the Course:

1. To understand the significance of marketing and the latest developments in marketing.
2. Assess how segmentation, targeting, and positioning are done and the marketing mix.
3. To identify the ways of influencing consumer behavior.
4. To measure consumer behavior regarding technology adoption, level of satisfaction, and content co-creation.

Course Content

| Unit 1 | Introduction to Marketing | 10 Hours |
|--------|---------------------------|----------|
|--------|---------------------------|----------|

Origin, development, growth, and present status of business – Economic status India – Basics of Demand Vs. Supply – Factors responsible for and strategies to explore market demand – AIDA – STP – Marketing Mix – Product Life cycle – Marketing Environment – Marketing Strategies – Role and importance of Traditional, Digital, Online, Rural, and Cause Related Marketing – Recent trends in marketing.

| Unit 2 | Introduction to Consumer Behaviour | 10 Hours |
|--------|------------------------------------|----------|
|--------|------------------------------------|----------|

Buying motives – Factors influencing consumer behavior – Significance of Family Life Cycle and Life Style – Consumer Decision Making Process – Theories of Consumer Behaviour – Applicability of Consumer Behaviour Theories in modern business and economic scenarios [psychometric and econometric studies] – Ethics in Marketing and its importance in consumer behavior studies [data confidentiality, data protection, report writing, intellectual honesty] – Unfair marketing and advertising practices – Advertising Standards Council of India (ASCI) – Council for Fair Business Practices (CFBP).

| Unit 3 | Analysis of Consumer Behaviour – 1 | 20 Hours |
|--------|------------------------------------|----------|
|--------|------------------------------------|----------|

Psychometric and Econometric Data – Behavioural analysis of primary and secondary sets of data – The three-dimensional definition of Business [Who the Customers are / What they want / How we can provide] – Process of understanding Who the Customers are [demographic profiling – cross tabulation] – What makes them behave differently [influencing factors – data reduction and confirmation]

| Unit 4 | Analysis of Consumer Behaviour – 2 | 20 Hours |
|--|------------------------------------|----------|
| Application of Consumer Behaviour Theories to understand influencing factors [traditional and contemporary] – Are the consumers happy [assessing level of satisfaction] – What consumers do to express their experience [content co-creation – WOM and eWOM] | | |

| Pedagogy: |
|---|
| Lectures, Case Studies, and Self-study (doing home assignments based on the reading of research papers on various aspects of marketing) Self-study on reading research papers in marketing management to understand the importance of marketing concepts, especially on understanding consumer behavior, measuring consumer satisfaction, and recent developments in marketing. |
| Reference / Readings: |
| <ol style="list-style-type: none"> 1. Hayden Noel, Consumer Behaviour, AVA Publishing. 1st Edition, 2018. 2. Paul Hague, A Practical Guide to Market Research, Grosvenor House Publishing Ltd., 2018. 3. Paurav Shukla, Essentials of Marketing Research, Paurav Shukla & Ventus Publishing ApS., 2019. 4. Peter Gentsch, AI in Marketing, Sales and Service, Palgrave, Macmillan. 1st Edition, 2020. 5. Philip Kotler & Kevin Lane Keller, Marketing Management, Prentice Hall. 15th Edition, 2019. 6. Philip Kotler, Gary Armstrong, John Saunders, & Veronica Wong, Principles of Marketing, Prentice Hall. 4th Edition, 2018. |
| Online Resources: |
| <p>Following are some YouTube channels that provide basics about marketing and consumer behavior and consumer profiling.</p> <ol style="list-style-type: none"> 1. https://www.youtube.com/watch?v=sR-qL7QdVZQ 2. https://www.youtube.com/watch?v=ghFwpoH71NM 3. https://www.youtube.com/watch?v=KKY4OAETD04 4. https://www.youtube.com/watch?v=QJ4ZYnp9cyk 5. https://www.youtube.com/watch?v=IBHD6xebid8/ https://www.youtube.com/watch?v=EoTP4h8tTdU 6. https://www.gwi.com/reports/beginners-guide-to-consumer-profiling 7. https://edwardlowe.org/how-to-identify-a-target-market-and-prepare-a-customer-profile/ |
| Course Outcomes: |
| <p>Upon completion of the course, the students will be able to:</p> <p>CO1: Assess the significance of Demand Vs. Supply and perform STP & Marketing Mix.</p> <p>CO2: Assess the role and importance of understanding consumer behavior.</p> <p>CO3: Find answers to Who the Customers are and What influences their behaviour.</p> <p>CO4: Assess the level of satisfaction among customers and how they react on social media</p> |

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Programme : **Master of Commerce [M.Com]**
 Course Code : **COM-506**
 Course Title : **Management of Mutual Funds**
 Number of Credits : **4**

Effective from AY : 2022 – 2023

| Pre-requisites for the Course: | | |
|---|---|----------|
| NIL | | |
| Objectives of the Course: | | |
| <ol style="list-style-type: none"> 1. To assess Mutual funds Organization structure and role of different parties. 2. Assess offer documents of different schemes and SEBI requirements in preparation of Offer documents. 3. To assess the suitability of Scheme Information Document (SID), Statement of Additional Information (SAI), and Key Information Memorandum (KIM) 4. To prepare Investment plans, products and services offered to present and prospective investors in the financial market 5. To assess different types of plans; Systematic Investment Plan (SIP); Systematic Transfer Plan (STP), and Systematic Withdrawal Plan (SWP) | | |
| Course Content | | |
| Unit 1 | The Concept, Role, and Types of Mutual Funds | 15 Hours |
| The Concept of Mutual Funds- Advantages of Mutual Fund Investing-Portfolio Diversification-Professional Management- Reduction of Risk-Transaction Costs and Taxes- Liquidity and Convenience - Growth and Trends of Mutual Fund Industry in India - Types of Funds- Open-end Funds/Closed-end Funds/Fixed Term Plans - Load Funds/No Load Funds -Tax Exempt/Non-Tax-Exempt Funds-Money Market Funds-Equity Funds-Debt Funds-Hybrid funds - Commodity Funds-Real Estate Funds-Exchange traded funds-Index traded funds- Funds of Funds. | | |
| Unit 2 | Organization, Management, and Procedure of setting up of Mutual Funds | 15 Hours |
| Structure of Mutual Funds in India- Parties to Mutual Funds- The Fund Sponsor-Mutual Fund as a Trusts-Trustees- Rights of Trustees- Obligations of Trustees- The Asset Management Company- its appointment and functions- Obligations of AMC and Directors-Independent Directors and its Trustees - Other Fund Constituents – Custodians - Depositories - Bankers-Transfer Agents and Distributors. | | |
| Unit 3 | The Offer Document | 15 Hours |
| The Offer Document – What it is - Importance - Contents - Regulation and Investors Rights - Contents of the Offer Document - Standard Offer Document for Mutual Funds (SEBI format) - Summary Information -Glossary of Defined Terms - Risk Disclosures - Legal and Regulatory Compliance – Expenses - Condensed Financial Information of Schemes - Constitution of the Mutual Fund - Investment Objectives and Policies -Management of the Fund - Offer Related Information - Scheme Information Document (SID) - Statement of Additional Information (SAI) and Key Information Memorandum (KIM). | | |
| Unit 4 | Different Investment Plans and Services for Investors. | 15 Hours |
| Accumulation Plans - Systematic Investment Plans - Automatic Reinvestment Plans - Retirement Plans - Switching Within Family of Funds – Voluntary Withdrawal Plans - Redeeming Shares - Services Performed by Mutual Funds- Nomination Facilities - Phone Transactions/Information – Check Writing, Pass Books - Periodic Statements and Tax Information – Statutory -Others - Loans Against Units. | | |

| Pedagogy: |
|--|
| The following methods and forms of study are used in the course: |

- The methodology used in the class will combine lectures, applications, and case discussions. Lectures will address the assigned reading materials.
- The required readings, lecture notes, and the assigned home works and cases of Offer Document and Various schemes are intended to support learning objectives. They will prepare the students adequately for the examinations.
- In addition to the lectures, review sessions will be scheduled to address assignments, end-of-chapter questions, and on some occasions, to examine Offer documents as assigned cases.

Reference / Readings:

1. H. Sadhak, **Mutual Funds in India, Marketing strategies & Investment Practices**, SAGE Response; India, 2nd Edition, 2003.
2. H.R. Singh & Dr. Meera Singh, **Mutual fund & Indian Capital Market**, Kanishka Publishers Distributors, India, 2012.
3. K.G. Sahadevan & M. Thiripalraju, **Mutual Funds Data, Interpretation & analysis**, Prentice-Hall of India Pvt. Ltd, 1997.
4. L.M. Bhole and Jitendra Mahakud, **Financial Institutions & Markets**, McGraw Hill Education; India, 6th Edition, 2017.
5. Lalit Bansal, **Mutual Funds: Management and Working**, Deep & Deep Publications, India, 1993.
6. National Institute of Securities Markets (NISM), **Mutual Funds Distributor**, Taxmann Publications Pvt. Ltd., India, 2022.
7. National Institute of Securities Markets (NISM), **Mutual Funds Distributor** (Level2), Taxmann; India, 2022.
8. National Institute of Securities Markets (NISM), **Mutual Funds Foundation**, Taxmann Publications Pvt. Ltd.; India, 2022.
9. Sanjeev Agarwal, **Guide to Indian Capital Market**, Bharat Law House; India, 2000.
10. Seema Vaid, **Mutual fund operation in India**, Rishi Publications, India, 2000.

Reference Websites: www.amfiindia.com / www.mutualfundsindia.com / www.moneycontrol.com.

Online Resources:

Online E-Books:

1. Mutual Funds for Dummies by Tyson & Eric Kevin
<https://www.pdfdrive.com/mutual-funds-for-dummies-7th-edition-e200464342.html>
2. Common Sense on Mutual Funds by John C. Bogle
<https://www.pdfdrive.com/common-sense-on-mutual-funds-fully-updated-10th-anniversary-edition-e165099817.html>
3. Morningstar Guide to Mutual Funds
<https://www.pdfdrive.com/morningstar-guide-to-mutual-funds-e22124194.html>
4. The Fund Industry: How Your Money is Managed by Robert Pozen & Theresa Hamacher
<https://www.pdfdrive.com/the-fund-industry-how-your-money-is-managed-e177791363.html>
5. The Management of Mutual Funds by G.V. Satya Sekhar
<https://www.pdfdrive.com/the-management-of-mutual-funds-e158061534.html>

Website Links:

1. <https://mutualfund.adityabirlacapital.com/Investor-Education/our-sections/read/beginners-guide>
2. <https://pdfcoffee.com/download/ncfm-module-on-mutual-funds-pdf-free.html?reader=1>
3. <https://pdfcoffee.com/download/ncfm-mutual-fund-begginer-module-pdf-free.html?reader=1>
4. <http://egyankosh.ac.in/handle/123456789/6442>
5. <http://egyankosh.ac.in/handle/123456789/6374>
6. <http://egyankosh.ac.in/handle/123456789/30891>
7. <https://www.elearnmarkets.com/financial-guides/mutual-fund-investment-guide>
8. <http://www.pbhanalytics.com/wp-content/uploads/2017/04/NISM-Series-II-A-Registrars-toan-Issue-Share-Transfer-AgentsCorporate-Certification-Examination.pdf>

Course Outcomes :

Upon completion of the course, the students will be able to:

CO1: Understand the basics of mutual funds, their role and different types of mutual fund schemes, and their features.

CO2: Understand the organisational structure of mutual funds and role of each of the parties as per SEBI regulations.

CO3: Get oriented to different Offer Document of mutual fund schemes – NFO, SID, SAI and KIM.

CO4: Understand the different Investment Plans and its Services for Investors.

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Programme : **Master of Commerce [M.Com]**
 Course Code : **COM-507**
 Course Title : **Security Analysis & Portfolio Management**
 Number of Credits : **4**
 Effective from AY : **2022 – 2023**

Pre-requisites for the Course:

Nil

Objectives of the Course:

The following are the main objectives of the course -

1. To enable students to understand the analysis of Return and Risk of Securities.
2. To enable students to analyze the Equity and Debt of companies.
3. To enable students to study and select a Portfolio.
4. To enable students to evaluate Portfolio performance and revise the portfolios.

Course Content

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|---------------|--|-----------------|
| Unit 1 | Introduction to Security Analysis | 15 Hours |
|---------------|--|-----------------|

Introduction to Investments-Objectives-Avenues-Investment v/s Speculation- Investment v/s Gambling-Process of Portfolio Management-Approaches to Investment Decision. Risk and Return Analysis - Security return and risk – Systematic and Unsystematic Risk –

| | | |
|---|--|-----------------|
| Sources of Risk - Measurement of Risk and Return- Risk and Return analysis (Including problems) - Fundamental Analysis: Meaning – Objectives – Economy Analysis – Economic Forecasting –Forecasting Techniques – Industry Analysis – Industry Life Cycle – Company Analysis – Operating Analysis – Management Analysis – Financial Analysis - Technical Analysis: Meaning – Assumption of Technical Analysis – Dow Theory – Trends and Trend Reversal –Oscillators – Relative Strength Index – Charting – Types of Price Charts – Price Patterns – Other Technical Indicators | | |
| Unit 2 | Equity and Debt Valuation and Analysis | 15 Hours |
| Valuation of Equity: Share valuation Model – Dividend Discount Model - One Year Holding Period – Multiple Year Holding Period – Constant Growth Model – Multiple Growth Model – Multiplier Approach to Share Valuation (Including problems) - Valuation of Debt: Issuers of debt securities- Features of debt securities- Types of bonds - Current Yield- Discounted cash flow approach- Yield to maturity- Relationship between bond price and its yield to maturity- Yield Curve (Including problems) | | |
| Unit 3 | Portfolio Analysis and Selection | 20 Hours |
| Meaning of portfolio management – Portfolio Management Process - Objectives of Portfolio - Traditional and Modern Portfolio Theories - Feasible Set of Portfolios – Efficient Frontier – Optimal Portfolios – Corner Portfolios - Return on Portfolio – Risk on Portfolio – Diversification of Portfolio - Efficient Frontier – Minimum Variance Analysis - Portfolio theory - Markowitz Model - Sharpe's single index model – Capital Asset Pricing Model - Arbitrage Pricing Theory, Fama-Fench Three Factor Model, (Including problems) | | |
| Unit 4 | Portfolio Performance Evaluation and Revision | 10 Hours |
| Portfolio Performance Evaluation - Need – Meaning – Risk-Adjusted Returns – Performance Evaluation Ratios – Sharpe's Ratio – Treynor's Ratio – Jensen Ratio- M^2 Measure of Performance-Fama's Net Selectivity-Information Ratio-Sortino's Ratio – Portfolio Revision - Need for Revision – Meaning – Constraints –Portfolio Revision strategies – Formula Plans – Constant Rupee Value Plan – Constant Ratio Plan – Dollar Cost Averaging. (Including problems) | | |

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| Pedagogy: |
| Lectures / classroom discussion / presentation / case studies / group project / assignment or a combination of some of these. The sessions shall be interactive to enable peer group learning. Practical problems may be solved using available open source software. |
| Reference / Readings: |
| <ol style="list-style-type: none"> 1. Chandra, P. <i>Investment Analysis and Portfolio Management</i>. McGraw-Hill Education, 6th Edition, 2021 2. Fischer, D. E. & Jordan, R. J. <i>Security Analysis and Portfolio Management</i>, Pearson Education India, 7th Edition, 2018 3. Graham, N., & Dodd, D. L. <i>Security Analysis</i>. McGraw-Hill Education, 6th Edition, 2017 4. Punithavathy, P. <i>Security Analysis and Portfolio Management</i> (Second Edition). Vikas Publishing House, 2nd Edition, 2012 5. Ranganatham and Madhumathi, M. <i>Investment Analysis and Portfolio Management</i>. Pearson Education India, 2nd Edition, 2012 6. Reilly, F. K., & Brown, K. C. <i>Analysis of Investment and Management of Portfolios</i>. Cengage Learning, 9th Edition, 2012 7. Shalini Talwar, <i>Security Analysis and Portfolio Management</i>, Cengage Learning, |

| |
|--|
| 1 st Edition, 2016 |
| Online Resources: |
| 1. e-PG Pathshala – Commerce – Security Analysis and Portfolio Management https://epgp.inflibnet.ac.in/Home/ViewSubject?catid=6 2. ICAI – Security Analysis https://resource.cdn.icai.org/57041bos46238cp3.pdf 3. ICAI – Portfolio Management https://resource.cdn.icai.org/57043bos46238cp5.pdf 4. ICSI – Financial and Strategic Management https://www.icsi.edu/media/webmodules/Final_FSM_Book_DecSession.pdf |
| Course Outcomes : |
| Upon completion of this course, students will be able to: CO1: Perform Return and Risk analysis of Companies. CO2: Analyse the Equity and Debt of companies. CO3: Analyse and Select a Portfolio. CO4: Evaluate Portfolio Performance and Revise the Portfolios. |

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|-------------------|-------------------------------------|
| Programme | : Master of Commerce [M.Com] |
| Course Code | : COM-508 |
| Course Title | : Financial Derivatives |
| Number of Credits | : 4 |
| Effective from AY | : 2022 – 2023 |

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|---|--|-----------------|
| Pre-requisites for the Course: | | |
| NIL | | |
| Objectives of the Course: | | |
| 1. To understand the derivative markets and the trading mechanism in India. 2. To learn the risk management techniques in derivative markets. 3. To understand the possibility of exploring the arbitrage possibilities with the integration of stock and derivatives markets. 4. To learn the logical and analytical skills to understand the applications of risk management techniques in the field of derivatives markets. | | |
| Course Content | | |
| Unit 1 | : Introduction of Derivatives Markets (Theory) | 12 Hours |
| Derivatives – Features of a Financial Derivative – Types of Financial Derivatives – Basic Financial derivatives – History of Derivatives Markets – Uses of Derivatives – Critiques of Derivatives – Financial Derivatives Market in India – Need for Derivatives – Evolution of Derivatives in India – Major Recommendations of Dr. L.C. Gupta Committee – Equity Derivatives – Strengthening of Cash Market – Benefits of Derivatives in India – Categories of Derivatives Traded in India – Derivatives Trading at NSE/BSE Eligibility of Stocks – Emerging Structure of Derivatives Markets in India -Regulation of Financial Derivatives in India | | |
| Unit 2 | Forward and Futures Derivatives (Theory and Problems) | 16 Hours |
| Forward Market: Trading Mechanism - Futures Market –Types of Financial Futures Contract –Traders in Futures Market in India –Trading Mechanism – Specification of the Future Contract – Pricing of Futures - Cost of Carry and Reverse Cost of Carry Pricing Models – Risk Management – Arbitrage – Hedging – Speculation. Hedging - Stock Index Futures – Concepts – Perfect Hedging Model – Basic Long and Short Hedges – Cross | | |

Hedging – Basis Risk and Hedging – Basis Risk Vs. Price Risk – Hedging Effectiveness – Stock Index Futures Trading in Indian Stock Market.

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| Unit 3 | Options Derivatives (Theory and Problems) | 16 Hours |
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Concept of Options – Types of options – Payoff and Moneyness of Options - Option Valuation – Option Positions Naked and Covered Option – Underlying Assets in Exchange-traded Options – Determinants of Option Prices – Binomial Option Pricing Model – Black-Scholes Option Pricing – Basic Principles of Options Trading Strategies – Greek Letters of Options - Risk Management – Arbitrage – Hedging – Speculation

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| Unit 4 | Interest Rate Futures and Forward Rate Agreements and Currency Swaps (Theory and Problems) | 16 Hours |
|---------------|---|-----------------|

Introduction – short term Interest Rate Futures – Contract Specifications and Settlement – Pricing Interest Rate Futures – Arbitrage with Interest Rate Futures – Cash and Carry – Reverse Cash and Carry – Long term Interest Rate Futures – Hedging – Forward Rate Agreement (FRA) – Quotes of FRA – FRA's in Hedging – **Currency Swaps** - Introduction – Evolution Swap Market – Motives of Swaps – Interest Rate Swaps – Parties in Swap – Swap Rates – Valuation of Interest Rate Swap – Types of Interest Rate Swaps – Forward Swaps – Option on Swaps – Commodity Swaps – Equity Swaps – Currency Swaps – Types of Currency Swaps – Pricing of Swaps.

Pedagogy:

ICT enabled Classroom teaching / Case study / Practical / live assignment / Interactive classroom discussions. Practical problems may be solved using available open source software.

Reference / Readings:

1. Chance, ***Introduction to Derivatives and Risk management***, Thomson Learning, 10th Edition, 2019
2. D C Patwari, ***Options and Futures in an Indian Perspective***, Jaico Publishers, 2000
3. Franklin R Edwards, ***Futures and Options***, Tata McGraw Hill, New Delhi, 1992
4. I.M, Pandey, ***Advanced Financial Management***, Vikas Publishing House, New Delhi, 2016
5. John C Hull, ***Fundamentals of Futures and Options market***, Pearson Education, New Delhi, 9th Edition, 2018
6. N.D.Vohra and B.R.Bagri, ***Futures and Options***, Tata McGraw Hill, New Delhi, 2017
7. Prafulla Kumar Swain, ***Fundamentals of Derivatives***, HPH, 2015
8. R.Mahajan, ***Futures, and Options***, Vision Books Pvt Ltd, New Delhi, 2007
9. Robert W Kolb, ***Understanding Futures Markets***, PHI, 6th Edition, 2006
10. William F. Sharpe, Gordon J Alexander, and Jeffery V Bailey, ***Investments***, Prentice Hall New Delhi, 2000

List of Journals/Periodicals/Magazines/Newspapers/Web resources, etc. Indian Journal of Finance / International Journal of Financial Markets and Derivatives / Business Standard / The Economic Times / Financial Express / NSE & BSE, SEBI, FMC, RBI Websites / ICFAI journal of Derivative Market / Business Today / Business India / Business World / Finance India / Treasury Management / Financial Risk Management

Online Resources:

1. Indian Journal of Finance- <http://www.indianjournaloffinance.co.in/>
2. International Journal of Financial Markets and Derivatives
<https://www.inderscience.com/jhome.php?jcode=ijfmd>

3. Business Standard - <https://www.business-standard.com/>
4. The Economic Times - <https://economictimes.indiatimes.com/defaultinterstitial.cms>
5. Financial Express- <https://www.financialexpress.com/>
6. NSE - <https://www.nseindia.com/>
7. BSE - <https://www.bseindia.com/>
8. SEBI - <https://www.sebi.gov.in/>
9. FMC - <https://www.fmc.com/en>
10. RBI - <https://www.rbi.org.in/>
11. ICFAI Journal of Derivative Market-<https://www.worldcat.org/title/icfaijournal-of-derivatives-markets/oclc/243600392>
12. Business Today - <https://www.businesstoday.in/>
13. Business India - <https://businessindia.co/>
14. Business World- <https://www.businessworld.in/>
15. Finance India- <https://www.financeindia.org>
16. Treasury Management- <https://www.fvcbank.com/what-is-treasurymanagement/>
17. Financial Risk Management - <https://www.investopedia.com/terms/r/riskmanagement.asp>

Course Outcomes:

After the completion of the course, the students will be able to:

CO1: Demonstrate an understanding of the risk management approaches and techniques.

CO2: Describe and explain the fundamental features of arranging key financial derivative instruments.

CO3: Ability to solve problems requiring pricing derivative instruments and hedge market risk based on numerical data and current market trends.

CO4: Ability to devise risk management strategies and solutions based on a detailed risk assessment analysis and associated factors.

CO5: Ability to understand clients' risk management needs and effectively communicate solutions comprising financial derivatives.

CO6: Ability to work independently or as part of a team to develop optimal investment strategies integrating financial derivative instruments

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Programme : **Master of Commerce [M.Com]**
 Course Code : **COM-525**
 Course Title : **Direct Taxes**
 Number of Credits : **4**
 Effective from AY : **2022 – 2023**

Pre-requisites for the Course:

NIL

Objectives of the Course:

This course aims at providing the students with a comprehensive introduction to Income Tax to enable them to compute income from different sources and calculate tax liability for individuals and corporate.

Course Content

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|---------------|----------------------------|-----------------|
| Unit 1 | Direct Tax Laws – I | 20 Hours |
|---------------|----------------------------|-----------------|

Introduction – Basic concepts under Income Tax Act of 1961 - Residential Status –

| | | |
|---|------------------------------|-----------------|
| Incomes exempt from tax under section 10. Income from Salaries – tax treatment of different forms of Salary Income, Perquisites – Valuation of Perquisites. (Includes Practical Problems) , Income from House Property – chargeability – computation of income from let out and self-occupied house property (Includes Practical Problems) . | | |
| Unit 2 | Direct Tax Laws – II | 20 Hours |
| Profits and gains of Business or Profession – chargeability – deductions allowed in respect of expenses/ allowances – depreciation – expenditure on scientific research – amortization of preliminary expenses – amounts expressly disallowed under the Act. (Includes Practical Problems) , Income from Capital Gains – chargeability – computation of capital gain – capital gains exempt from tax – short-term and long-term capital gains charged to tax (Includes practical problems) . | | |
| Unit 3 | Direct Tax Laws – III | 12 Hours |
| Income from Other Sources, Computation of Gross total income and tax liability. Clubbing of income – set off and carry forward of losses, Deductions from gross total income – Return of income and assessment TDS –TCS - Advance Payment of tax – Interest (Includes Practical Problems) Tax Planning, Tax Avoidance, Tax Evasion, and Tax Management. Filing of Income tax returns. | | |
| Unit 4 | Taxation of Companies | 8 Hours |
| Corporate Tax Planning: Meaning and objectives – Scope of corporate tax planning – Types of companies – residential status of a company and tax incidence – Areas for corporate tax planning – Tax management – Assessment of income – Filing of returns. Taxation of Companies: Computation of income under the heads of income applicable to corporate assesses – Set off and carry forward of losses – Deductions available in respect of gross total income – Computation of taxable income – Tax liability of a company (Only Theory) | | |

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| Pedagogy: |
| The teaching pedagogy of this course shall include the combination of the following: Interactive Lectures/Discussions/ presentations/individual or group projects/ assignments/Class activities or a combination of some of these. Practical Exercises to be solved in the classroom as well as for homework. Self-study concerning topics assigned |
| Reference / Readings: |
| <ol style="list-style-type: none"> 1. Bhagwati Prasad, Direct Taxes, New Age, New Delhi. (Latest Edition). 2. Mehrotra and Goyal, Direct Taxes – Tax Planning and Management, Sahitya Bhaavan, Agra. (Latest Edition) 3. Singhanian , et al., Direct Taxes: Planning and Management, Taxman Publication, New Delhi. (Latest Edition). 4. Singhanian, V. K., Students’ Guide to Income Tax, Taxmann Publications, New Delhi. (Latest Edition). 5. Singhanian, V.K., Direct Taxes: Laws and Practices, Taxman Publications, New Delhi. (Latest Edition). |
| Online Resources: |
| www.incometaxindia.gov.in / www.dateyvs.com / www.caclubindia.com / |

www.india.gov.in / www.dor.gov.in/direct-tax / www.moneycontrol.com – Personal Finance / https://www.icai.org/post.html?post_id=14466
 https://icmai.in/upload/Students/Syllabus-2012/Study_Material_New/Inter-Paper7-Revised.pdf

Course Outcomes:

Upon completion of this course, the student shall be able to:

CO 1: Explain the Income-tax Act provisions per the recent Finance bill.

CO 2: Discuss the tax provisions regarding computing the gross total income and tax liability.

CO 3: Compute an individual's gross total income and tax liability.

CO 4: Discuss the taxation of companies.

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Programme : **Master of Commerce [M.Com]**
 Course Code : **COM-526**
 Course Title : **Cost and Management Accounting**
 Number of Credits : **04**
 Effective from AY : **2022 – 2023**

Pre-requisites for the Course:

NIL

Objectives of the Course:

1. To understand the nature, scope, and utility of Cost and Management Accounting.
2. To understand how Cost Accounting arises from the need to make business decisions.
3. To acquire knowledge and understanding of the concepts, techniques, and practices of Cost and Management Accounting and to develop decision-making skills.

Course Content

| | | |
|---------------|---|-----------------|
| Unit 1 | Introduction to Cost and Management Accounting | 12 Hours |
|---------------|---|-----------------|

Cost Accounting- Meaning, Objectives, and Scope; Management Accounting-Meaning, Objectives and Scope, Tools and Techniques of Management Accounting; Relationship of Cost Accounting, Financial Accounting and Management Accounting; Conflicts in Profit versus Value Maximisation Principle; Role of Management Accountant in Decision Making.

| | | |
|---------------|-----------------------------------|-----------------|
| Unit 2 | Techniques of Cost Control | 18 Hours |
|---------------|-----------------------------------|-----------------|

Marginal Costing- Meaning, Advantages, Limitations and Applications, Breakeven Analysis; Cost-Volume Profit Analysis; P/V Ratio and its Significance; Margin of Safety. Absorption Costing: System of Profit Reporting and Stock Valuation, Difference between Marginal Costing and Absorption Costing, Income Measurement under Marginal Costing and Absorption Costing. (Practical Problems)
 Standard Costing- Definition, Significance and Applications, Various Types of Standards, Installation of Standard Costing System-for Material, Labour, and Overhead. Variance Analysis for Materials, Labour and Overheads, Accounting Treatment of Variances. Benchmarking for Setting of Standards, Variance Reporting to Management. (Practical Problems)
 Budgetary Control- Budget Concept, Manual, Fixed and Flexible Budgets, Preparation and Monitoring of Various Types of Budgets, Budgetary Control System- Advantages, Limitations, and Installation, Zero Base Budgeting, Programme and Performance

| | | |
|--|--|-----------------|
| Budgeting. (Practical Problems) | | |
| Unit 3 | Analysis and Interpretation of Financial Statements | 18 Hours |
| Financial Statements- Recent Trends in Presenting Financial Statements, Financial Statements Analysis- Types, Methods, Objectives, Limitations; Comparative Analysis- Meaning and Uses (Practical Problems); Common Size Analysis- Meaning and Uses (Practical Problems); Trend Analysis- Meaning and Uses (Practical Problems); Ratio Analysis- Uses, Classification (Practical Problems); Cash Flow Statement Analysis – Meaning and Uses of Cash Flow Statement (Practical Problems); Fund Flow Statement Analysis – Meaning, Uses and Steps for Preparation of Fund Flow Statement (Practical Problems); Difference between Cash Flow and Fund Flow Statement. | | |
| Unit 4 | Contemporary Developments in Accounting | 12 Hours |
| Accounting for Price Level Changes- Meaning, Objectives, Importance, and Methods; Environmental Accounting- Meaning, Objectives, and Importance; Social Accounting- Meaning, Objectives, and Importance; Human Resource Accounting- Meaning, objectives, Importance, and Methods; Forensic Accounting- Meaning, Objectives, and Importance; Responsibility Accounting- Meaning, Objectives, and Importance. | | |

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| Pedagogy: |
| The following methods and forms of study can be used in the course: <ol style="list-style-type: none"> 1. Lectures, Case Studies, and Self-study (doing home assignments based on solving practical problems) 2. Self-study on reading reference books and solving additional problems in Cost and Management Accounting. 3. In addition to the lectures, review sessions will be scheduled to address assignments, end-of-chapter questions, and occasionally assigned cases. |
| Reference / Readings: |
| <ol style="list-style-type: none"> 1. Arora, M. N.: Cost & Management Accounting; Vikas Publishing House, Noida. 10th Edition. 2. Bhattacharyya, A. K.: Principles & Practice of Cost Accounting; PHI Learning Private Limited, New Delhi. 3rd Edition, 2004 3. Gupta, S. K. and Sharma. R. K.: Management Accounting: Principles and Practice; Kalyani Publishers, Chennai. 13th Edition, 2017 4. Jain, S. and Narang, K.: Cost Accounting; Kalyani Publishers, Chennai. 25th Edition, 2016 5. Kishore, R. M.: Cost & Management Accounting; Taxman Allied Service Private Limited, New Delhi. 6th Edition, 2021 |
| Online Resources: |
| <ol style="list-style-type: none"> 1. https://www.icsi.edu/media/webmodules/publications/FULL_BOOK_PP-CMA-2017-JULY_4.pdf 2. https://edurev.in/studytube/Introduction-to-Cost-Management-Accounting-Notes-1/e598b5df-e4f9-4f87-bac5-46c1fe1f5f7b |
| Course Outcomes: |
| <p>Upon completion of the course, the students will be able to:</p> <p>CO1: Apply Cost Accounting concepts and techniques in the decision-making process.</p> <p>CO2: Make decisions such as pricing, special order pricing, make-or-buy, and elimination of a part of the company or replacement of equipment.</p> |

CO3: Understand the relevance of different costs in decision-making, such as relevant costs, sunk costs, or controllable costs.

CO4: Understand fundamental concepts in Financial, Cost & Management Accounting.

CO5: Develop analytical skills associated with the preparation and interpretation of Financial Statement

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Programme : **Master of Commerce [M.Com]**
 Course Code : **COM-527**
 Course Title : **Advertising and Sales Management**
 Number of Credits : **4**
 Effective from AY : **2022 – 2023**

Pre-requisites for the Course:

NIL

Objectives of the Course:

1. To ensure that students have complete clarity about the concept of Advertising Management and Media for Advertising.
2. To understand the importance of Creativity, Copy Writing, and Campaign in Advertising Management.
3. To acquire knowledge and understanding of Sales Management, Management of Sales Force, Budgeting, and Sales Control and Personnel Performance.

Course Content

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| Unit 1 | Introduction to Advertising Management and Media for Advertising | 15 Hours |
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Advertising–Definition – Advertising as a tool for Communication -Advertising Objectives - Importance – Role of Advertising– Advertising and Publicity - Advertising Management Process - AIDA – DAGMAR- Classification and Types of Online Advertising.

Media for Advertising– Need and Importance of Media Planning–Planning and Operations of Advertising Media– Media Selection (Media Mix) – Media Planning – Media Strategy – Media Research– Types of Media – Media Planning Process – Digital Media.

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| Unit 2 | Creativity, Copy Writing, and Campaign in Advertising Management | 15 Hours |
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Creativity in Advertising–Importance of Creativity in Advertising – Different perspectives of Advertising Creativity – Planning Creativity Strategy – Taking Creative Risk – Creative Process – Creative Strategy Development.

Copy Writing in Advertising - Concept of Copy - Theme and Appeal- Copy Writing and Copy Research- Message: Design and Evaluation – Advertising Appropriation.

Advertising Campaign - Planning an Advertising Campaign - Criteria for Choice - Evaluation of Advertising Campaign - Agency Client Relations - Preparation of The Campaign.

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| Unit 3 | Sales Management and Management of Sales Force: | 15 Hours |
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Objectives of Sales Management - Exchange Process - Interdependence of Sales and Distribution - Key Decision Areas in Sales Management - Sales Management Cycle - Sales manager – Responsibilities of a Sales Manager – types of sales manager – Essential qualities of an efficient Sales manager.

Management of Sales Force – Setting the sales objectives – Recruitment and Selection – Training of Sales Force – Sales Force Compensation – Sales Force motivation – Sales Force

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| Control. | | |
| Unit 4 | Sales Budgeting, Control, and Sales Personnel Performance: | 15 Hours |
| <p>Sales Budgeting - Purpose of Sales Budget - Methods of Sales Budgeting - Preparation of Sales Budget.</p> <p>Sales Control (Purpose of Sales Control - Sales Control System - Methods of Sales Control) - Sales Analysis (Marketing Cost Analysis - Sales Management Audit) - Sales Quotas (Purpose - Controlling Sales Person's Activities) - Types of Sales Quotas (Sales Volume Quotas - Methods of Setting Sales Volume Quotas) - Limitations of Sales Quotas - Administration of Quota System - Sales Territories - Developing Territories - Objectives and Criteria for Territory Formation - Purpose of Sales Territories.</p> <p>Sales Personnel Performance - Needs and Objectives - Parameters Used to Monitor Sales Force - Contents of Sales Reports - Basic Sales Reports and their Analysis (Weekly Sales Report Format - Regional Sales Analysis - Distribution of Accounts by Size) - Performance Appraisal and Evaluation - Issues in Salesman's Valuation – Setting Performance Standards.</p> | | |

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| Pedagogy: |
| <p>The following methods and forms of study are used in the course:</p> <ul style="list-style-type: none"> • Lectures, Case Studies, and Self-study (doing home assignments based on reading and understanding of Advertising and Sales Management) • Self-study on reading reference books in Advertising and Sales Management to understand the importance of Advertising, Media, Creativity, Advertising campaigns, Sales Force Management, Budgeting, Sales Control, and Sales Personnel Performance. • Review sessions with self-learning, i.e., of advanced areas in the course and the latest developments. |
| Reference / Readings: |
| <ol style="list-style-type: none"> 1. Belch. George and Michael Belch, <i>Advertising and Promotion: An Integrated Marketing Communications Perspective</i>; McGraw Hill Education; India, 12th Edition, 2021. 2. Kavita Sharma, <i>Advertising: Planning and Decision Making</i>, Taxmann; India, 2011. 3. R. Krishnamoorthy; <i>Personal Selling and Sales Management</i>; Himalaya Publishing House; 1st Edition, 2015. 4. Rajeev Batra, John Myers, and David Aakar , <i>Advertising Management</i>; Pearson Education; India, 5th Edition, 2002. 5. Richard R. Still, Edward W. Cundiff, Norman A. P. Govoni, and Sandeep Puri; <i>Sales and Distribution Management</i>; Pearson Education; India, 6th Edition, 2017. 6. S. A. Chunawalla and K.C Sethia, <i>Advertising: An Introduction Text</i>, Himalaya Publishing House; 6th Edition, 2018. 7. S. A. Chunawalla, <i>Sales Management</i>, Himalayan Publishing House; Himalaya Publishing House; 7th Edition, 2019. 8. S. A. Chunawalla; <i>Advertising, Sales and Promotion Management</i>; Himalaya Publishing House; 6th Edition, 2016. 9. Spiro, Rosann, William J. Stanton, and Gregory A. Rich; <i>Management of a Sales Force</i>; McGraw Hill Education; 11th Edition, 2003. 10. Still, Richard R., Edward W. Cundiff, Norman A. P. Govoni and Sandeep Puri; <i>Sales Management: Decisions, Strategies, and Cases</i>; Pearson Education; 6th Edition, 2017. |

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| Online Resources: | |
| Online E-Books: | |
| 1. | Advertising and Promotion by Chris Hackley https://www.pdfdrive.com/advertising-advertising-and-promotion-communicating-brandse33486240.html |
| 2. | Advertising Management Theory and Practice by Kyle Hill https://www.pdfdrive.com/advertising-management-theory-and-practice-e53503768.html |
| 3. | Consumer Behavior and Advertising Management by Matin A. Khan https://www.pdfdrive.com/consumer-behavior-and-advertising-management-e156849603.html |
| 4. | Selling and Sales Management by David Jobber and Geoffrey Lancaster https://www.pdfdrive.com/selling-and-sales-management-8th-e11572.html |
| 5. | Sales Management: With Personal Selling and Salesmanship by S. A. Chunawalla https://www.pdfdrive.com/sales-management-with-personal-selling-and-salesmanshipe54054630.html |
| 6. | Sales Management (Marketing Series: Practitioner) by CHRIS NOONAN https://www.pdfdrive.com/sales-management-marketing-series-practitioner-e159854171.html |
| 7. | Sales Force Management: Leadership, Innovation, Technology by Mark W. Johnston & Greg W. Marshall https://www.pdfdrive.com/sales-force-management-leadership-innovation-technology-12thedition-e158203760.html |
| Website Links: | |
| 1. | https://ebooks.lpude.in/management/bba/term_4/DMGT205_SALES_MANAGEMENT.pdf |
| 2. | https://ebooks.lpude.in/commerce/mcom/term_2/DCOM405_DMGT408_MARKETING_MANAGEMENT_DMGT203_ESSENTIALS_OF_MARKETING.pdf |
| 3. | https://ebooks.lpude.in/management/mba/term_3/DMGT507_SALES_AND_PROMOTIONS_MANAGEMENT.pdf |
| 4. | http://www.ddegjust.ac.in/studymaterial/mba/mm-308.pdf |
| 5. | http://cloudportal.sathyabama.ac.in/coursematerial_staging/uploads/SBAA7010.pdf |
| 6. | http://egyankosh.ac.in/handle/123456789/38388 |
| 7. | http://egyankosh.ac.in/handle/123456789/15404 |
| 8. | http://egyankosh.ac.in/handle/123456789/38409 |
| 9. | https://nptel.ac.in/courses/110/105/110105122/ |
| 10. | http://egyankosh.ac.in/handle/123456789/38407 |
| Course Outcomes: | |
| Upon completion of the course, the students will be able to: | |
| CO1: Understand the concept of Advertising and Media Planning. | |
| CO2: Discuss Creativity in Advertising, Copy Writing, and Advertising Campaigns. | |
| CO3: Develop skills and understanding of Sales Management and Management of Sales Force | |
| CO4: Understand Sales Budgeting, Sales Control, and Sales Personnel Performance. | |

Programme : **Master of Commerce [M.Com]**
 Course Code : **COM-528**
 Course Title : **Business Environment and International Trade**
 Number of Credits : **04**
 Effective from AY : **2022 – 2023**

Pre-requisites for the Course:

NIL

Objectives of the Course:

1. To develop the ability to understand and scan Business Environment.
2. To understand the various economic factors and policies.
3. To equip with knowledge of social and cultural factors.
4. To enable the learning of international factors.

Course Content

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| Unit 1 | Theoretical Framework of Business Environment | 15 Hours |
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Concept, significance, and nature of business environment; Elements of environment micro and macro; Techniques of environmental scanning and monitoring.
 Constitution of India-Preamble, Features, Fundamental Rights, Directive Principles and Union - State Relations, Critical elements of the political environment; Government and business; Competition Act 2002, FEMA and Consumer Protection Act 1986.

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| Unit 2 | Economic Environment | 15 Hours |
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Significance and elements of economic environment; Economic system and business environment; Economic planning in India; Government policies, industrial policy, fiscal policy, monetary policy, EXIM policy. Public Sector, Private Sector, Joint Sector, and Co-operative Sector in India;
 Balance of Payment; Special Economic Zones (SEZs); Micro, Small, and Medium Enterprises (MSMEs); Village and Cottage Industries; Parallel Economy; Privatization; Devaluation of Rupee and Disinvestments.

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| Unit 3 | Demographical Environment (Socio-Cultural) | 15 Hours |
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Nature of Indian Society and Ethos; Social Interest, Institutions and Values Vis-à-vis Industrial Development; Responsibility of Business-Rationale, Scope, Responsibility Towards Self, Owners, Creditors, Depositors and Employees, Business Ethics-Meaning, Assumptions, Features, Principles, Need and Importance; Standards, Consumerism; Social Audit-Definition, Characteristics, Importance, Scope, Audit Process and Social Audit in India

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| Unit 4 | International Business Environment | 15 Hours |
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Globalization-Concept, Merits, Demerits, and Interdependency; India's International Trade; MNCs-Meaning; Characteristics; Merits and Demerits; Multinational and Govt. Policy; Foreign Capital Inflows-Concept, Merit, Demerits, and Present Trend; Collaborations and Agreements-Bilateral, Multilateral; Memorandum of Understanding (MOUs); International Economic Institutions – GATT, WTO, UNCTAD, World Bank, IMF; Transfer of Technology; Technology Policy.
 Factors Influencing Technological Environment. Role and Impact of Technology on Business.

Pedagogy:

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| The methodology used in the class will combine lectures and case discussions. |
| Reference / Readings: |
| <ol style="list-style-type: none"> 1. Adhikary, M.: <i>Economic Environment of Business</i>; Sultan Chand & Sons, New Delhi. 6th Edition, 2012 2. Agrawal and Diwan: <i>Business Environment</i>; Excel Books. 2nd Edition, 2002 3. Ahluwalia, I. J.: <i>Industrial Growth in India</i>; Oxford University Press, New Delhi, 1985. 4. Alagh and Yoginder K.: <i>Indian Development Planning and Policy; An Alternative View</i>; Vikas Publishing House, New Delhi, 1991. 5. Aswathappa, K.: <i>Legal Environment of Business</i>; Himalaya Publishing House, Mumbai, 1992. 6. Chakravarty, S. : <i>Development Planning</i>; Oxford University Press, New Delhi, 1998. 7. Daniel, Radebaugh and Sullivan: <i>International Business Environment and Operations</i>; Pearson, Noida. 11th Edition, 2005 8. Francis, Cherunillam: <i>Business Environment and Government</i>; Himalaya Publishing House, Mumbai. 25th Edition, 2017 9. Ghosh, B.: <i>Economic Environment of Business</i>, Vikas Publishing House, New Delhi. 2nd Edition, 2018 |
| Online Resources: |
| <ol style="list-style-type: none"> 1. https://examupdates.in/international-business-environment-notes/ 2. https://www.dynamictutorialsandservices.org/2018/10/business-environment-notes-theoretical.html 3. https://corporatefinanceinstitute.com/resources/knowledge/economics/macro-environment/ |
| Course Outcomes: |
| <p>After the completion of this course, the students will be able to:</p> <p>CO 1: Scan the environment and its effects on business.</p> <p>CO 2: Analyze the economic system and policies.</p> <p>CO 3: Equip with provisions of the Government concerning the business.</p> <p>CO 4: Be updated with the international practices in the industry.</p> |

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| Semester 3 | |
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| Programme | : Master of Commerce [M.Com] |
| Course Code | : COM-601 |
| Course Title | : Research Methodology |
| Number of Credits | : 4 |
| Effective from AY | : 2022 – 2023 |
| Pre-requisites for the Course: | |
| NIL | |
| Objectives of the Course: | |
| <ol style="list-style-type: none"> 1. To understand the significance of the research, carry out the literature review, prepare content analysis, and identify the research gap. 2. To develop research questions, objectives, and related hypotheses. 3. To learn how to process the data and interpret results. | |
| Course Content | |

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| Unit 1 | Introduction to Research | 08 Hours |
| <p>Need, Purpose, and Importance of Research – Application of Research – Approaches to Research Design and steps to be followed in research (Quantitative, Qualitative, and Mixed).</p> <p>Identifying Research Gap – Content Analysis of the existing literature – Develop Research Questions, related Objectives, and Hypotheses – Research Design.</p> <p>Importance of Data (sample Vs. population/sampling methods/primary Vs. secondary) identification, collection, and analysis – Preparation of Questionnaire.</p> <p>Measurement and Scaling Techniques – Validity and Reliability – Data collection (pilot studies and Pre-tests).</p> | | |
| Unit 2 | Data Analysis – 1 | 24 Hours |
| <p>Uni / Bi / Multi-Variate Data – Organizing sample data (Tabulation and Graphs). [<i>self-study of reading relevant research papers</i>] [<i>Includes practical problems on testing Cross Tabulation</i>].</p> <p>Describe the nature of sampling distribution – How to assess Performance, Reliability, Symmetry, and Normality. [<i>Discussion on reading relevant research papers</i>] [<i>Includes practical problems</i>].</p> <p>Analyzing relationships and prediction using Regression and Time Series Analysis (Predictive Analytics) – Assessing relationships, reliability, cause and effect, lag and lead, and significance level. [<i>Discussion on reading relevant research papers</i>] [<i>Includes practical problems</i>].</p> <p>Application of probability, Mathematical Expectation, and probability distributions (Binomial / Poisson / Normal). [<i>Includes practical problems</i>].</p> | | |
| Unit 3 | Data Analysis – 2 | 22 Hours |
| <p>Importance of Theory of Estimation and Testing of Hypothesis (Large and Small Sample Testing, Non-Parametric Testing). [<i>includes practical problems</i>]</p> <p>Importance of Multi-variate data analysis using Exploratory Factor Analysis (EFA), Confirmatory Factor Analysis (CFA), and Structural Equation Modelling (SEM). [<i>reading and discussion of relevant research papers</i>].</p> | | |
| Unit 4 | Report Writing | 6 Hours |
| <p>What constitutes a research report – Types of reports – Intellectual honesty and ethics (Plagiarism, Cheating, Fabrication and Falsification, Multiple Submission, Misuse of Academic Materials, Complicity in Academic Dishonesty).</p> | | |

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| Pedagogy: |
| <p>Lectures, Case Studies, and Discussions.</p> <p>Discussion on carrying out the literature review and preparing the content analysis.</p> <p>Discuss solving home assignments using M.S. Excel and other statistical software, working with psychometric data, and identifying relevant research problems.</p> |
| Reference / Readings: |
| <ol style="list-style-type: none"> 1. Aizel, Amir D and Sounderpandian, Jayavel. Complete Business Statistics, Tata McGraw Hill., 2020. 2. C. R. Kothari, Research Methodology: Methods and Techniques, New Age International Publishers. 2nd Edition, 2020. 3. Chawla, Deepak, and Sondhi, Neena. Research Methodology: Concepts and Cases, Vikas Publishing House Private Ltd. 2nd Edition, 2020. 4. Cooper, Donald R, and Schindler, Pamela S, Business Research Methods, Tata McGraw |

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| <p>Hill. 11th Edition, 2020.</p> <p>5. Gupta, S.C. <i>Fundamentals of Statistics</i>, Himalaya Publishing House. 7th Edition, 2020.</p> <p>6. Krishnaswami, O. R, Ranganathan. M and Harikumar P. N. <i>Research Methodology</i>, Himalaya Publishing house. 2020.</p> <p>7. Sherri L. Jackson, <i>Research Methods and Statistics: A Critical Thinking Approach</i>, Cengage. 5th Edition, 2020.</p> |
| Online Resources: |
| <p>1. https://mfs.mkcl.org/images/ebook/Fundamental%20of%20Research%20Methodology%20and%20Statistics%20by%20Yogesh%20Kumar%20Singh.pdf</p> <p>2. http://www.ascdegreecollege.ac.in/wp-content/uploads/2020/12/Research-Methods-and-Statistics.pdf</p> <p>3. https://ccsuniversity.ac.in/bridge-library/pdf/Research-Methodology-CR-Kothari.pdf</p> <p>4. https://www.statisticssolutions.com/research-methodology/</p> |
| Course Outcomes: |
| <p>Upon completion of the course, the students will be able to:</p> <p>CO1: Successfully identify research gap and frame relevant research questions.</p> <p>CO2: Identify the type of sample data required, collect and analyse, identify nature of sampling distribution and also reliability of the sample data.</p> <p>CO3: Perform testing procedure to ensure randomness of the sample for further statistical inferences</p> <p>CO4: Ensuring intellectual honesty and ethics while preparing a research report.</p> |

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Programme : **Master of Commerce [M.Com]**
 Course Code : **COM-602**
 Course Title : **Basic Econometrics**
 Number of Credits : **4**
 Effective from AY : **2022 – 2023**

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| Pre-requisites for the Course: | | |
| NIL | | |
| Objectives of the Course: | | |
| <ol style="list-style-type: none"> 1. To acquire foundational knowledge of regression analysis and develop skills in applying regression models to data. 2. To understand basic knowledge and skills of diagnostic testing concerning regression models. 3. To enable learners to master basic econometric techniques for analysis of cross-section data. 4. To enable learners to acquire basic time series analysis and forecasting skills using econometric and event study methodology. | | |
| Course Content | | |
| Unit 1 | Introduction to Econometric Methodology and Regression Analysis | 15 Hours |
| Econometrics – meaning and significance of econometrics in business decisions - Methodology of econometric analysis – Nature and sources of data for econometric analysis – Preparation of data for analysis - Introduction to classical linear regression | | |

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| model - Assumptions of CLRM – Specification and estimation of bivariate and multiple regression models – Hypothesis testing and statistical inference – Properties of least square estimators (BLUE) – Basic model diagnostics using the goodness of fit statistics– Regression terminology – Regression vs. causation – Regression vs. correlation – Reporting the results of regression analysis. | | |
| Unit 2 | Econometric Modelling and Diagnostic Testing | 20 Hours |
| Selection of model variables – Selection of functional form of regression – Model selection criteria – Issues in regression modeling - Autocorrelation, Heteroscedasticity, Multicollinearity – Consequences, tests for detection and remedial measures – Model misspecification errors – Types, consequences, and tests of misspecification errors – Errors of measurement and relevant consequences. | | |
| Unit 3 | Analysis of Cross-Section Data | 10 Hours |
| Cross-section data – Data considerations and preparation, Sources of cross-sectional data – Cross-section data models - Dummy variables: Nature, ANOVA & ANCOVA Models – Cautions in the use of Dummy Variable – Interaction Effect using Dummy Variable – Applications of Dummy Variables - Seasonal Analysis, Structural breakpoint analysis using dummy variables. | | |
| Unit 4 | Analysis of Time Series Data | 15 Hours |
| Time series concepts – Stationarity in time series: Concept, Significance, Tests of stationarity in time series, ACF and PACF functions, Unit root tests, Transforming non-stationary time series – Econometric modeling and forecasting using time series data – A.R., MA, ARMA and ARIMA modeling – Diagnostics and forecasting using ARIMA – Event study methodology. | | |

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| Pedagogy: |
| Lectures / case analysis / assignments / classroom interaction / lab. Practical problems may be solved using available open source software. |
| Reference / Readings: |
| <ol style="list-style-type: none"> 1. Asteriou Dimitrious, Stephen Hall, <i>Applied Econometrics</i>, Palgrave Macmillan, New York, 4th edition, 28th May 2021. 2. Cameroon Samuel, <i>Econometrics</i>, McGraw Hill, New York, 2005. 3. Davidson, J, <i>Econometric Theory</i>, Blackwell, USA, 1st edition, 7th April 2000. 4. Goldberger, A.S. <i>Introductory Econometrics</i>, Harvard University Press, Cambridge, 1998. 5. Greene, W. <i>Econometric Analysis</i>, Prentice Hall, New York, 5th edition. 6. Gujarati, D. <i>Basic Econometrics</i>, McGraw Hill, New Delhi, 5th edition, 1st July 2017. 7. Hayashi, F, <i>Econometrics</i>, Princeton University Press, Princeton, 19th November 2000. 8. Pattreson, Kerry, <i>An Introduction to Applied Econometric: Time Series Approach</i>, Palgrave Macmillan, New York, 2000th edition 29th June 2000. 9. Ramanathan Ramu, <i>Introductory Econometrics with applications</i>, Thomson South Western, Singapore, 5th edition, 15th March 2005. 10. Wooldridge, <i>Introductory Econometrics</i>, Thomson-South Western, Singapore, 5th edition, |

26th September 2012.

Online Resources:

1. <https://www.youtube.com/user/econometricsacademy>
2. <https://www.youtube.com/user/patobi1>
3. <https://sites.google.com/site/econometricsacademy/home>
4. <https://www.economicsnetwork.ac.uk/teaching/Online%20Text%20and%20Notes/Econometrics>
5. <https://www.ssc.wisc.edu/~bhansen/econometrics/Econometrics.pdf>

Course Outcomes:

Upon completion of the course, learners will be able to:

CO1: Apply methodology of regression analysis in developing models for data in social sciences.

CO2: Perform diagnostic tests on regression models and improvise their models.

CO3: Demonstrate application of dummy variables for varied purposes in the context of cross-section data.

CO4: Develop basic time series models for forecasting using the ARIMA structure.

CO5: Apply event study methodology on time series data for research and analytical purposes.

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Programme : **Master of Commerce [M.Com]**

Course Code : **COM-603**

Course Title : **Qualitative Research**

Number of Credits : **4**

Effective from AY : **2022 – 2023**

Pre-requisites for the Course:

NIL

Objectives of the Course:

1. Identify the role and importance of various research approaches (quantitative, qualitative, and mixed).
2. To understand the process of carrying out qualitative research and identify relevant areas, develop research questions and related interview questions.
3. To enable and acquire the ability to active listening skills in interviews and focus group discussions on engaging in data collection, by expressing interest in collecting the information, so participants get encouraged to provide relevant and in-depth information promptly.
4. To engage in preliminary interviews in classrooms, improvise the skill by listening, reviewing, and understanding the recorded interviews, and conducting mock interviews and role-plays to have more clarity before going for the final interview.
5. To conduct various ways of analyzing the qualitative data collected to provide appropriate and relevant interpretations.
6. To prepare and submit a qualitative research report.

Course Content

| Unit 1 | Introduction to Research Approaches | 10 Hours |
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Evolution of Research (Ancient to Classical to Modern) – Research Approaches – Quantitative (variables, experimental and non-experimental) – Qualitative (art and science of knowing Ontology, Epistemology, Phenomenology, Ethnography, Narrative Inquiry, Case Study Research, Grounded Theory, Historical Research) – Mixed Methods Research – Examples of when a quantitative, qualitative and mixed research approaches

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| are used (<i>Discussion of relevant research papers</i>). | | |
| Unit 2 | Introduction to Qualitative Research | 10 Hours |
| Significance of Qualitative Research – Multifaceted role of Qualitative Research – Competencies in doing Qualitative Research – Managing Field-based Research – Ethics and maintaining Ethical Standards of Conduct in Qualitative Research – How to ensure Ethical Standards – Role and importance of Literature Review (Research Purpose Statements, Research Hypothesis, and Research Questions) (<i>preparing and submitting a research proposal – conducting a literature review and finding research gap, identification of a peer-reviewed journal that accepts submission of qualitative research works</i>). | | |
| Unit 3 | Qualitative Research Design | 10 Hours |
| Developing qualitative research design – the role of identifying relevant research problems - role and importance of appropriate research questions, in-depth interview, and identifying good interview questions – Active listening as a key qualitative research skill – Applying active listening skills in interviews and focus group discussions – Reviewing Research Literature (revisited) – Qualitative research sampling. (<i>preparing research questions, good and effective interview questions, and conducting a preliminary survey</i>) | | |
| Unit 4 | Qualitative Data Collection, Analysis, and Interpretation | 30 Hours |
| Types of Data and How to Collect them – Digital and Internet Data – Triangulation and Mixed methods – Qualitative data collection and data analysis skills – Doing fieldwork – Role of gaining, maintaining access, and nurturing field relationships – Interaction and carrying out participant-observation – Making field visits for data collection (Interviewing – Observing – Collecting and examining – Feelings). Data Analytic Strategies – Types of Data and Their Analysis – Recording data – What to record – Note-taking – Converting field notes into fuller notes – Recording data through Audio/Video mediums – Personal Journals – Importance of Online Data. Using and Assessing Qualitative Data Analysis – Analysing and Interpretation of Qualitative Data – Qualitative Data Analytic Phases – Online Data Analysis (Compiling, Disassembling, Reassembling (<i>Arraying</i>), Interpreting, and Concluding). Presenting Qualitative Research results – Narrative, Tabular, Graphic, and Pictorial – Creating Slides for Oral Presentations – Composing Qualitative Research for the Benefit of Stakeholders – Challenges of doing Qualitative Research. (<i>qualitative data collection, identifying techniques used for analysis, carry out data analysis, interpretation of results, and preparing research report</i>) | | |

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| Pedagogy: |
| Lectures, Case Studies, and Self-study (based on reading research papers in qualitative research and watching educational videos on carrying out qualitative research). |
| Reference / Readings: |
| <ol style="list-style-type: none"> 1. Jennifer Mason, Qualitative Research, Sage. 3rd Edition, 2017. 2. John W. Creswell, Research Design: Qualitative, Quantitative and Mixed methods Approaches, Sage. 5th Edition, 2018. 3. Matthew B. Miles, A. Micheal Huberman, and Johnny Saldana, Qualitative Data Analysis: A Methods Sourcebook, Sage. 4th Edition, 2019. 4. Norman K. Denzin and Yvonna S. Lincoln, The Sage Handbook of Qualitative Research, Sage. 5th Edition, 2017. |

5. Patricia Leavy, ***Research Design: Quantitative, Qualitative, Mixed Methods, Arts-Based, and Community-Based Participatory Research Approaches***, The Guilford Press. 1st Edition, 2017.
6. R. Burke Johnson and Larry Christensen, ***Educational Research: Quantitative, Qualitative, and Mixed Approaches***, Sage. 5th Edition, 2018.
7. Robert K. Yin, ***Qualitative Research from Start to Finish***, The Guilford Press. 2nd Edition, 2017.
8. Scott W. Vanderstoep and Dierdre D. Johnston, ***Research Methods for Everyday Life***, John Wiley & Sons. (2017)
9. Sharan B. Merriam and Elizabeth J. Tisdell, ***Qualitative Research: A Guide to Design and Implementation***, Wiley. 4th Edition, 2018.
10. Stephen D. Lapan, ***Qualitative Research: An Introduction to Methods and Design***, Wiley. (2018)
11. Steven J. Taylor, Robert Bogdan, and Marjorie L. DeVault, ***Introduction to Qualitative Research Methods: A Guidebook and Resource***, Wiley. 4th Edition, 2018.
12. Uwe Flick, ***The SAGE Handbook of Qualitative Data Collection***, Sage 1st Edition, 2017.
13. Uwe Flick (Editor), ***The SAGE Handbook of Qualitative Data Analysis***, Sage. 1st Edition, 2016.

Online Resources:

1. <https://course.ccs.neu.edu/is4800sp12/resources/qualmethods.pdf>
2. <https://www.alnap.org/system/files/content/resource/files/main/qualitative-research-methodology.pdf>
3. <http://mirror-ejd.eu/wp-content/uploads/sites/34/2017/03/Introduction-to-qualitative-research-methods.compressed.pdf>
4. https://mpra.ub.uni-muenchen.de/85654/1/MPRA_paper_85654.pdf
5. <https://www.questionpro.com/blog/qualitative-research-methods/#:~:text=Qualitative%20research%20is%20defined%20as,looking%20to%20improve%20its%20patronage.>
6. <https://www.scribbr.com/methodology/qualitative-research/>
7. https://www.physio-pedia.com/Qualitative_Research_Methodology [imp]
8. <https://neurorespract.biomedcentral.com/articles/10.1186/s42466-020-00059-z> [imp]
9. https://en.wikipedia.org/wiki/Qualitative_research
10. <https://www.omniconvert.com/blog/qualitative-research-definition-methodology-limitation-examples/>
11. <https://www.daneshnamehicsa.ir/userfiles/files/1/9-%20The%20Oxford%20Handbook%20of%20Qualitative%20Research%20by%20Patricia%20Leavy.pdf>
12. http://www.sxf.uevora.pt/wp-content/uploads/2013/03/Mason_2002.pdf

Course Outcomes:

Upon completion of the course, the students will be able to:

CO1: Understand various approaches to carryout successful research.
CO2: Understand how and in what way a successful qualitative research is carried out.
CO3: Develop relevant interview questions, carry out field survey, collect data and analyze the same to have better clarity about the research problem.
CO4: Prepare an effective and impressive qualitative research report.

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Programme : **Master of Commerce [M.Com]**
 Course Code : **COM-621**
 Course Title : **Corporate Valuation**
 Number of Credits : **4**
 Effective from AY : **2022 – 2023**

Pre-requisites for the Course:

NIL

Objectives of the Course:

The following are the main objectives of the course -

1. To enable students to apply the various approaches to Corporate Valuation.
2. To enable students to apply the Enterprise Discounted Cash Flow valuation techniques in companies.
3. To enable students to apply the Relative Valuation & Non-DCF- Approaches to Valuation in companies.
4. To enable students to apply Value Enhancement techniques in companies.

Course Content

| Unit 1 | Overview of Corporate Valuation | 15 Hours |
|--------|---------------------------------|----------|
|--------|---------------------------------|----------|

Context of Valuation, Approaches to Valuation, Features of the Valuation Process: Bias in Valuation, uncertainty in valuation & Valuation complexity. Corporate Valuation in Practice, Information Needed for Valuation, Judicial Review and Regulatory Oversight on Evaluation, Intrinsic Value, and the Stock Market, Role of Valuation.

| Unit 2 | Enterprise Discounted Cash Flow Valuation | 20 Hours |
|--------|---|----------|
|--------|---|----------|

Enterprise DCF Model: Introduction, meaning, advantage & Disadvantages. Similarities and differences in valuing a firm and capital project. Steps involved in Enterprise DCF model: Analyzing Historical Performance, Estimating the Cost of Capital-CAPM and WACC, Forecasting Performance, Estimating the Continuing Value, Calculating and Interpreting Results. Enterprise DCF valuation: Two Stage and Three Stage Growth Model (Including problems/Cases).

| Unit 3 | Relative Valuation & Non-DCF Approaches to Valuation | 15 Hours |
|--------|--|----------|
|--------|--|----------|

Steps Involved in Relative Valuation, Equity Valuation Multiples, Enterprise Valuation Multiples, Choice of Multiple, Best practices Using Multiples, Assessment of Relative Valuation, Market Transaction Method, Non-DCF- Approaches: Book Value Approach, Stock and Debt Approach, Strategic Approach to Valuation, Guidelines for Corporate Valuation. (Including Problems/Cases).

| Unit 4 | Value Enhancement and Value Report | 10 Hours |
|--------|------------------------------------|----------|
|--------|------------------------------------|----------|

Discounted Cash Flow (DCF) Approach to Value Creation, Economic Value Added (EVA) Approach to Value Creation, and Value of intangibles, and the Challenge of Value Enhancement –Reporting Standards as per USPAP and ICAI (Including Problems/Cases).

Pedagogy:

Lectures/ classroom discussion/ presentation/case study/ group project/ assignment or a

combination of some of these. The sessions shall be interactive to enable peer group learning.

1. Allman, K. A. **Corporate Valuation Modeling – A Step by Step Guide**. John Wiley & Sons, New Jersey. 1st Edition, 2010
2. Chacko, G., & Evans, C. L. **Valuation – Methods and Models in Applied Corporate Finance**. Pearson Education Ltd, 2nd Edition, 2014
3. Chandra, P. **Corporate Valuation; Text and Cases**. Tata McGraw Hill Education Private Limited, New Delhi. 2nd Edition, 2020
4. Chandra, P. **Corporate Valuation and Value Creation**. Tata McGraw Hill Education Private Limited, New Delhi. 1st Edition, 2011
5. Chandra, P. **Corporate Valuation – A Guide for Analysts, Managers, and Investors**. McGraw Hill Education (India) Private Limited. 1st Edition, 2014
6. Damodaran, A. **Damodaran on Valuation: Security Analysis for Investment and Corporate Finance**. John Wiley & Sons, New Jersey, 2nd Edition, 2006
7. De-Luca, Pasquale. **Corporate Valuation – Fundamental Analysis, Asset Pricing, and Company Valuation**. Springer Nature, Switzerland, 1st Edition, 2018
8. Massari, M., Gianfrate, G., & Zanetti, L. **Corporate Valuation – Measuring the Value of Companies in Tribulent Times**. John Wiley & Sons, New Jersey. 1st Edition, 2016
9. Monks, R. A. G., & Lajoux, A. R. **Corporate Valuation for Portfolio Investment – Analysing Assets, Earnings, Cash Flow, Stock Price, Governance, and Special Situations**. John Wiley & Sons, New Jersey, 1st Edition, 2010

Online Resources:

ICAI – Corporate Valuation
<https://resource.cdn.icai.org/57050bos46238cp12.pdf>
 ICMAI – Business Valuation Management
<https://icmai.in/upload/Students/Syllabus-2008/StudyMaterialFinal/P-18.pdf>
 ICMAI – Financial Analysis and Business Valuation
https://icmai.in/upload/Students/Syllabus-2012/Study_Material_New/Final-Paper20-Revised.pdf
 ICSI – Valuations and Business Modelling
https://www.icsi.edu/media/webmodules/FINALVALUATIONBOOKFOR_UPLOADING_FEB_5.pdf
 Corporate Finance Institute
<https://corporatefinanceinstitute.com/resources/knowledge/valuation/>

Course Outcomes:

Upon completion of this course, students will be able to:

- CO1:** Understand various approaches to Corporate Valuation.
CO2: Apply the Enterprise Discounted Cash Flow valuation techniques to companies
CO3: Analyse the Relative Valuation & Non-DCF- Approaches to Valuation in companies
CO4: Apply the various aspects of Value Enhancement techniques in Companies.

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Programme : **Master of Commerce [M.Com]**
 Course Code : **COM-622**
 Course Title : **Corporate Mergers and Acquisitions**
 Number of Credits : **4**

Effective from AY : 2022 – 2023

| Pre-requisites for the Course: | | |
|---|---|----------|
| NIL | | |
| Objectives of the Course: | | |
| <ol style="list-style-type: none"> 1. To understand the Mergers and Acquisitions, Various Forms of Corporate Restructuring, and Corporate Restructuring in Recent times in India 2. Understand Theories of Mergers, Types of Mergers & Mergers, and Acquisitions Process. 3. To acquire knowledge and understanding of Takeover defenses. | | |
| Course Content | | |
| Unit 1 | Mergers and Acquisitions - An Overview. | 15 Hours |
| An overview- Various Forms of Corporate Restructuring- Expansion – Contraction- Corporate Control- Changes in Ownership Structure- Restructuring: Underlying Issues - The growing need for Corporate Restructuring Recent times in India | | |
| Unit 2 | Theories of Mergers | 15 Hours |
| Efficiency Theories – Information and Signaling – Agency Problems and Managerialism – Free Cash Flow Hypothesis – Market Power – Taxes and their Impact on Merger Decisions – Hubris Hypothesis. | | |
| Unit 3 | Types of Mergers & Acquisitions and Acquisition Process | 15 Hours |
| Types of Mergers - Horizontal Mergers - Vertical Mergers - Conglomerate Mergers – Financial Conglomerate mergers - Product Extension Mergers - Geographic Market extension and Pure Conglomerate Mergers - Merger and Acquisition Process– Participants in the Restructuring Activities - Post-Merger Management/Horizontal Mergers - Vertical Mergers - Conglomerate Mergers- Financial Conglomerate mergers - Product Extension Mergers - Geographic Market extension and Pure Conglomerate Mergers - Merger and Acquisition Process– Participants in the Restructuring Activities - Post-Merger Management. | | |
| Unit 4 | Takeover Defenses | 15 Hours |
| Takeover Defences - Friendly vs. Hostile Takeovers – Bear Hug – Proxy Contests –Impact of shareholder's value- Proxy Fight Process- Tender offers – Two tiered tender offers – Any–or–all–offers- Partial Offers- Open market Operations- Street Sweeps- Dawn raid – Saturday Night Special - Alternative Takeover Tactics –Takeover Defenses – Preventive Anti-Takeover Measures – Active Antitakeover. | | |

| Pedagogy: |
|--|
| <p>The following methods and forms of study are used in the course</p> <ul style="list-style-type: none"> • The methodology used in the class will combine lectures, applications, and case discussions. • Lectures will address the assigned reading materials. The required readings, study notes, and assigned home works are intended to support learning objectives and prepare the students adequately for the examinations. • Review sessions will address assignments, end-of-chapter questions, and occasionally assigned cases. |
| Reference / Readings: |
| <ol style="list-style-type: none"> 1. John Humphrey, Kaplinsky, and Saraph, Corporate Restructuring, SAGE Publications Pvt. Ltd; India, 1998. |

2. Ranjit Kumar Mandal, **Corporate Mergers in India: Objectives and Effectiveness**, Kanishka Publishers, Distributors, India, 1995.
3. S.Shiva Ramu, **Corporate Growth through Mergers & Acquisitions**, SAGE Publications Pvt. Ltd; India, 1st Edition, 1998.
4. Sudarshan, **The Essence of mergers and acquisitions** Pearson P T R; India, 1995.
5. Vijay Kumar Kaushal, **Corporate Takeovers in India**, Sarup & Sons, India, 1995.
6. Weston, Chung, Hoag, **Mergers, Restructuring and Corporate Control**, PHI, India, 1st Edition, 2015.
7. J. Fred Weston, Juan A. Siu and Brian A. Johnson, **Takeovers, Restructuring and Corporate Governance**, Pearson; India, 3rd Edition, 2000.

Online Resources:

Online E-Books:

Mergers and Acquisitions from A to Z by Andrew J. Sherman

<https://www.pdfdrive.com/mergers-and-acquisitions-from-a-to-z-e157133810.html>

Mergers, Acquisitions, and Other Restructuring Activities: An Integrated Approach to Process by Donald DePamphilis

<https://www.pdfdrive.com/mergers-acquisitions-and-other-restructuring-activities-an-integratedapproach-to-process-tools-cases-and-solutions-e157351328.html>

Mergers, Acquisitions, and Corporate Restructurings by Patrick A. Gaughan

<https://www.pdfdrive.com/mergers-acquisitions-and-corporate-restructurings-e49474813.html>

Mergers, Acquisitions, and Corporate Restructuring by Vishwanath S.R. and Chandrashekar Krishnamurti

<https://www.pdfdrive.com/mergers-acquisitions-and-corporate-restructuring-e38366324.html>

Website Links:

1. <https://www.wtamu.edu/~jowens/FIN6320/MERGER%20WAVES.html>
2. <https://archive.mbda.gov/news/blog/2012/04/5-types-company-mergers.html>
3. <https://corporatefinanceinstitute.com/resources/knowledge/strategy/corporate-reorganizationclause/>
4. <https://cleartax.in/s/corporate-restructuring>
5. <https://ibusinessmotivation.com/corporate-restructuring-meaning/>
6. <https://theintactone.com/2018/04/23/macru1-topic-5-hubris-hypothesis-of-takeovers/>
7. <https://www.slideshare.net/saurangpatel1/corporate-restructuring>
8. <https://www.icsi.edu/media/webmodules/publications/3.%20Corporate%20Restructuring,%20Valuation%20and%20Insolvency.pdf>
9. <http://egyankosh.ac.in/handle/123456789/6742>
10. <http://egyankosh.ac.in/handle/123456789/6280>

Course Outcomes:

On successful completion of Course, the candidate will be prepared with a

CO1: Comprehensive and in-depth knowledge about Mergers and Acquisitions and broad-based knowledge about various forms of re-structuring,

CO2: To understand the Theories of Mergers.

CO3: To learn the Types of Mergers, M&A Process and role of different parties.

CO4: To understand the Takeover defenses and Antitakeover measures.

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Programme : **Master of Commerce [M.Com]**
 Course Code : **COM-623**
 Course Title : **Indirect Taxes**
 Number of Credits : **4**
 Effective from AY : **2022 – 2023**

Pre-requisites for the Course:

NIL

Objectives of the Course:

This course aims to gain expert knowledge of Goods and Service Tax and Customs Duty principles, its relevant laws, and provisions.

Course Content

| | | |
|---|---|-----------------|
| Unit 1 | Introduction to Indirect taxes and GST | 8 Hours |
| Indirect taxes – an overview – list of indirect taxes – taxation system before the implementation of GST – taxes merged into GST - GST- an overview – taxable event in GST – Basic concepts under GST, GST Structure and Council, GST Act and Definitions - advantages of GST – Cascading effect under old tax regime. | | |
| Unit 2 | GST Provisions | 20 Hours |
| Exemption from GST – Rates of GST – Levy and Collection of GST - supply of goods or services or both – Composite supply and mixed supply - classification of goods and services – the value of taxable supply of goods or services or both – valuation rules if the value for GST is not ascertainable. Composition scheme in GST – Input Tax Credit – utilization of input tax credit (Includes Practical Problems) . – input service distributor – person liable to pay tax – reverse charge – Time and Place of supply credit (Includes Practical Problems) . | | |
| Unit 3 | Basic Procedures in GST | 20 Hours |
| Basic procedures in GST – Registration under GST – Tax invoice, credit, and debit notes – E-way bill for transport of goods- Payment of taxes by cash and through input tax credit – returns under GST – Assessment – Demands and Recovery – Refunds | | |
| Unit 4 | Customs Act 1962 and Customs Tariff Act 1975 | 12 Hours |
| Customs Act, 1962 and Customs Tariff Act, 1975: Nature of Customs duty – Territorial waters and customs waters – 'Goods' under Customs Act – Basic Customs Duty Customs Tariff Act (CTA) 1975 – Additional Customs Duty – Protective Duties – Countervailing Duties – Safeguard Duty – NCCD of Customs - Transaction Value at the time and place of importation – the rate of exchange for customs valuation – Inclusions and exclusions from Assessable value credit (Includes Practical Problems) – Methods of Valuation of Customs – Baggage – the rate of Customs duty of Baggage (Includes Practical Problems) . | | |

Pedagogy:

The teaching pedagogy of this course shall include the following: Interactive Lectures/Discussions/presentations/ individual or group projects/ assignments/Class activities /Self-study concerning topics assigned.

Reference / Readings:

Latest Editions of:

1. V. S. Datey : ***Taxmann's GST Ready Reckoner***, (Latest edition)
2. V. S. Datey : ***Taxmann's Indirect Taxes Law and Practice***, (Latest edition)
3. V. S. Datey : ***Taxmann's Student's Guide to Service Tax & VAT***, (Latest edition)

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|--|
| Reference Websites: www.dateyvs.com / www.gstcouncil.gov.in / www.cbic.gov.in / www.gst.gov.in |
| Online Resources: www.gstcouncil.gov.in / www.gst.gov.in / www.cbic.gov.in / www.dateyvs.com www.taxmann.com / www.india.gov.in / www.caclubindia.com |
| Course Outcomes: Upon completion of this course, the student shall be able to: CO1: Understand basic concepts of Goods and Service Tax, CGST, SGCT, IGST, Classification of Goods, and Valuation Rules. CO2: Discuss the tax provisions concerning the Composition Scheme under GST, Exemptions under GST, Concept of Supply of goods, and Nature of Supply. CO3: Learn the basic procedures under GST, incorporating the Registration, Filing of Returns, and Tax Payment. CO4: Understand the tax provisions of Customs Law, Valuation, and Baggage Rules. |

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Programme : **Master of Commerce [M.Com]**
 Course Code : **COM-624**
 Course Title : **Financial Risk Management**
 Number of Credits : **4**
 Effective from AY : **2022 – 2023**

| | | |
|--|-------------------------------|-----------------|
| Pre-requisites for the Course: | | |
| NIL | | |
| Objectives of the Course: | | |
| To enable the students to learn about the various types of risks faced by businesses, learn techniques of managing the risks, and apply these techniques in different scenarios. | | |
| Course Content | | |
| Unit 1 | Introduction to Risk | 16 Hours |
| Concept and definitions of Risk – Risk vs. Uncertainty – Classification of Risk (Internal, External, Controllable, Uncontrollable, Inherent, and Residual) – Types of Risk (Market Risk, Foreign Exchange Risk, Interest Rate Risk, Liquidity Risk, Purchasing Risk, Legal Risk, Management Risk, Technology Risk) - Sources of Risk - Identification of Risk – Risk identification approaches – Root Cause Analysis – Tools for Risk Identification (PESTLE, SWOT) - Risk Assessment – Methods of Risk Assessment (Qualitative and Quantitative Measures) – Quantification of Risk (Judgement and intuition, Delphi approach, Scoring, Expected Money Value, Simulation, Decision tree, Scenario Analysis) — Risk Treatment | | |
| Unit 2 | Risk Management | 16 Hours |
| Concept of Risk Management – Risk Tolerance – Objectives of Risk Management –Risk management process (Assessment, Analysis, Evaluation, Treatment, and Monitoring) – Risk Management Techniques (Risk Questionnaire, Flow Charts, Risk Event Maps, Risk Scorecards, Capital Budgeting, Value at Risk, Risk Heat Maps) – Loss forecasting – Selecting appropriate technique for treating loss exposure – Risk financing – Implementing and administering risk management Programme – Personal risk management | | |
| Unit 3 | Credit Risk Management | 16 Hours |
| Overview of Credit Risk – Creation of credit risk – Need for management of credit risk – Components of Credit Risk – Factors affecting credit risk – Types of credit exposures | | |

(Short term, long term, non-fund based) – Evaluating Credit Risk – Mitigating Credit Risk – Qualitative Techniques of credit risk management (Credit Due Diligence, Credit Rating Scales, Portfolio Risk Management, Credit Loss Estimation, Credit Default Swaps, Credit Insurance) – Quantitative Techniques of Credit Risk Management (Altman Z Score, Risk Adjusted Capital/Returns, Value at Risk (VaR), Ratios on Financial Assessment, Credit Scoring)

| | | |
|---------------|------------------------------------|-----------------|
| Unit 4 | Operational Risk Management | 12 Hours |
|---------------|------------------------------------|-----------------|

Meaning of Operational Risk – Need for operational risk management – Risk identification and types of risk – Insourcing and Outsourcing risk – Technology risk – Cyber Risk – Risk and control self-assessment – Business continuity plan – Operational risk governance – Risk grading - Scenario Assessment – Operational loss data management – Risk Mitigation and Monitoring – Business analytics and artificial intelligence – Insurance

Pedagogy:

The teaching pedagogy of this course shall include the combination of the following: Interactive Lectures/Discussions/ presentations/case studies/ individual or group projects/ assignments/Class activities or a combination of some of these. The sessions shall be interactive to enable peer group learning.

Reference / Readings:

1. Chapelle, A. **Operational Risk Management: Best Practices in the Financial Services Industry**. United Kingdom: Wiley., 2018
2. Chapman, R. J. **Simple Tools, and Techniques for Enterprise Risk Management**. Germany: Wiley, 1st Edition, 2006
3. Corelli, A. **Understanding Financial Risk Management**. United Kingdom: Taylor & Francis. 2nd Edition, 2019
4. Fraser, J., Simkins, B. **Enterprise Risk Management: Today's Leading Research and Best Practices for Tomorrow's Executives**. Germany: Wiley, 2021
5. Girling, P. **Operational Risk Management: A Complete Guide to a Successful Operational Risk Framework**. United Kingdom: Wiley, 2013
6. Loader, D. **Operations Risk: Managing a Key Component of Operational Risk**. Switzerland: Elsevier Science, 1st Edition, 2006
7. Rejda, G. E. **Principles of Risk Management and Insurance**. India: Pearson, 13th Edition, 2016
8. Vaidyanathan, K. **Credit Risk Management for Indian Banks**. India: SAGE Publications, 2013
9. Van Gestel, T., Baesens, B. **Credit Risk Management: Basic Concepts: Financial Risk Components, Rating Analysis, Models, Economic and Regulatory Capital**. United Kingdom: OUP Oxford, 2008

Online Resources:

1. <https://www.investopedia.com/terms/r/riskmanagement.asp>
2. https://www.investopedia.com/terms/o/operational_risk.asp
3. <https://www.investopedia.com/terms/c/creditrisk.asp>
4. https://papers.ssrn.com/sol3/papers.cfm?abstract_id=3201337
5. ICAI – Risk Management (https://www.icaai.org/post.html?post_id=16038)

Course Outcomes:

Upon completion of this course, the student shall be able

CO1: To gain a conceptual understanding of risk, risk management, and the role of risk managers

CO3: To discuss operational risk, its management, and mitigations

CO4: To discuss credit risk and the situations that give rise to credit risk.

CO5: To understand the concept of enterprise risk and the enterprise risk management process.

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Programme : **Master of Commerce [M.Com]**
 Course Code : **COM-625**
 Course Title : **Treasury and Forex Management**
 Number of Credits : **4**
 Effective from AY : **2022 – 2023**

Pre-requisites for the Course:

NIL

Objectives of the Course:

1. To understand and assess the objectives of Treasury Management
2. To learn and understand the function and scope of Treasury Management

Course Content

| Unit 1 | Introduction to Treasury Management | 12 Hours |
|---|--|----------|
| Meaning, Objectives, Significance – Functions and Scope of Treasury Management – Organization Structure of Treasury - Relationship between Treasury and Financial Management - Treasury Management - Systems and Techniques - Treasury Policy and Procedure Manual - Open Position Limits – Deal Size Limits - Stop Loss Limits - Control and Reporting Requirements - Dealing and Trading Operations - Liquidity and Cash Flow Management - Treasury Management Processes - Payment & Settlement Systems | | |
| Unit 2 | Domestic Treasury Management (Theory and Problems) | 16 Hours |
| Classification of Treasury Market – Money Market – Need for money market – Participants in money markets – Money Market Instruments – Capital Markets – Bond Markets – Commodity Market – Current Yields – YTM – Changes in Yields - Different Maturities of Treasury Bonds- Mark to Market - Value at Risk (VaR) | | |
| Unit 3 | Introduction to Forex Management | 16 Hours |
| Introduction– Nature of Forex Management– Scope of Forex Management– Significance of Forex Management – Forex Manager and his Skills– Foreign Exchange Market and its Structure – Role of Banks in Forex Market - Organization of Foreign Exchange Market in India – Participant in Forex Market. | | |
| Unit 4 | Foreign Exchange Exposure Management | 16 Hours |
| Foreign Exchange Rates and its Determination – Exchange Rate Quotes – Exchange Rate Mechanism - Types of Exchange Rates (Spot, Cross, and Forward Rates) – Forex Trading – Hedging and Arbitrage - Currency Futures, Options, and Swaps - Covered Interest Rate Arbitrage – Borrowings and Investing Markets – Foreign Exchange Risk Exposures and their Management–Exchange Rate Forecasting– Risk in Foreign Exchange Business. (Theory and Problems) | | |

Pedagogy:

The following methods and forms of study are used in the course Lectures/ classroom discussions/presentations/case studies/ group projects/assignments, or a combination of some of these. The sessions shall be interactive to enable peer group learning.

| Reference / Readings: |
|--|
| <ol style="list-style-type: none"> 1. Dudley Lockett, Money and Banking, McGraw Hill. (Latest edition) 2. Gerald Hatler, Bank Investments and Funds Management, Macmillan, 1999 3. M. Y. Khan, Indian Financial System, Tata McGraw Hill, 6th Edition, 2009 4. P. K. Srivastava, Banking Theory and Practice, Himalaya Publishing House, 2013 5. Srivastava, Divya Nigam, Management of Indian Financial Institutions, Himalaya Publishing House, 2015 6. Stigum, Managing Bank Assets, and Liabilities, Dow-Jones Irwin (Latest edition) 7. Vasant Desai, Banks and institutional management, Himalaya Publishing House, 2010 8. Vasant Joshi, Vinay Joshi, Managing Indian Banks- Challenges Ahead", Response Books, 3rd Edition, 2009 |
| Online Resources: |
| <ol style="list-style-type: none"> 1. ICAI - Forex and Treasury Management modules: https://www.icai.org/post.html?post_id=9992 2. https://resource.cdn.icai.org/40183cfmip29920mod1.pdf 3. https://www.icsi.edu/media/webmodules/publications/FTFM_Final.pdf |
| Course Outcomes: |
| <p>After the completion of the course, the students will be able to:</p> <p>CO1: To have a contextual appreciation of the changes in the global financial market, the issues facing the corporate financial manager, the development of academic theory and of practice in explaining and managing the financial risk these changes bring.</p> <p>CO2: Understand and conquer the complexities of F.X. and treasury management</p> <p>CO3: Solve integrated and practical treasury problems</p> <p>CO4: Identify and evaluate exchange rate risks facing domestic and multinational companies.</p> |

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Programme : **Master of Commerce [M.Com]**
 Course Code : **COM-626**
 Course Title : **Cost Management and Control**
 Number of Credits : **4**
 Effective from AY : **2022 – 2023**

| Pre-requisites for the Course: | | |
|--|---------------------------------|----------|
| NIL | | |
| Objectives of the Course: | | |
| <p>The main objectives of the course are:</p> <ol style="list-style-type: none"> 1. To understand the basis of cost management and how cost control is carried out. 2. To have an in-depth knowledge of various cost management techniques used to control costs. 3. To understand the practical applications of linear Programming, network analysis, transportation problems, and assignment problems | | |
| Course Content | | |
| Unit 1 | Introduction to Cost Management | 10 Hours |
| Introduction, Meaning, Uses of Cost Management, Cost Control, Cost Reduction, Cost Avoidance, Strategic Cost Management – Competitive Advantage, Cost Leadership, Differentiation, Focusing. Contemporary Business Environment, Classification of Costs for | | |

| | | |
|---|--|-----------------|
| Decision Making. | | |
| Unit 2 | Cost Management and Control Techniques - Basics | 10 Hours |
| Activity Based Costing – Meaning, Objectives, ABC and Traditional costing, Advantages and Limitations of ABC, Cost Pools, Cost Drivers and Cost objects, Criteria for successful implementation of ABC system (Including problems). Target Costing – Meaning, Steps, Benefits of target costing, Value engineering in target costing. Transfer Pricing – Meaning, Objectives, Methods of transfer pricing, Transfer pricing in MNCs and Service Organisations. Balanced Scorecard – Balanced Scorecard perspective. Learning Curve Model – Phases, factors affecting learning curve, Applications of a learning curve. | | |
| Unit 3 | Linear Programmemeing Problems and Network Analysis | 20 Hours |
| Linear Programmemeing – Meaning, assumptions, Applications of L.P. techniques in cost control, Constraints, Limitations (Including Problems). Network Analysis – Introduction, objectives, stages, drawing network diagram, PERT, and CPM (<i>Including Problems</i>). | | |
| Unit 4 | Transportation and Assignment Problems | 20 Hours |
| Transportation Problems – Introduction, applications of Transportation in Cost reduction and control, conditions, stages, Methods for an initial basic feasible solution, Unbalanced Transportation problems (Including problems). Assignment Problems – Introduction, stages, Application of Assignment problems in cost control, unbalance and assignment problems, maximize the objective function (<i>Including Problems</i>) | | |

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| Pedagogy: | |
| The pedagogy for this course constitutes a mixture of Lectures, Case study, Assignment on reading relevant research papers, and Group Discussions. | |
| Reference / Readings: | |
| <ol style="list-style-type: none"> 1. Edward Blocher, Cost Management: A Strategic Emphasis, Tata McGraw Hill. 8th Edition, 2020. 2. Frederick S. Hillier, Gerald J. Lieberman, Bodhibrata Nag, Preetam Basu, Introduction to Operation Research, McGraw Hill 10th Edition, 2017. 3. Hilton, Maher, & Selto, Cost Management, Tata McGraw-Hill Publishing Co. Internatinal Edition, 2019. 4. Horngreen, Foster, & Datar, Cost Accounting: A Managerial Emphasis, Prentice Hall. 16th Edition, 2019. 5. Jawahar Lal, Strategic Cost Management. Himalaya Publishing House, 1st Edition, 2020. 6. Ravi M. Kishore, Strategic Cost Management, Taxmann, 5th Edition, 2020. | |
| Online Resources: | |
| <ol style="list-style-type: none"> 1. https://icmai.in/upload/Students/Syllabus2016/Final/Paper-15-Oct-2020.pdf 2. https://icmai.in/upload/Students/Syllabus2016/Inter/Paper-9-April-2021.pdf 3. https://globalcma.in/wp-content/uploads/2018/05/Final-Strategic-Cost-Management-Theory.pdf | |
| Course Outcomes: | |
| CO1: Understand the basics of Cost Management and elements of costs. CO2: Understand various techniques to be used to control the costs. CO3: Understand and apply cost tools for making managerial decision. CO4: Able to do project planning and review of controlling techniques. | |

Programme : **Master of Commerce [M.Com]**
 Course Code : **COM-627**
 Course Title : **Banking and Financial Institutions**
 Number of Credits : **04**
 Effective from AY : **2022 – 2023**

Pre-requisites for the Course:

NIL

Objectives of the Course:

1. To provide students with an overview of commercial banking in India;
2. To familiarize students with the regulatory framework of banks in India, Modern Banking services, and the ALM system of Banks.
3. To provide knowledge of Financial Intermediaries and other Non-Banking Financial Institutions.

Course Content

| | | |
|---------------|---------------------------------------|-----------------|
| Unit 1 | Overview of the Banking Sector | 15 Hours |
|---------------|---------------------------------------|-----------------|

Definition and meaning of banking, and importance of banks, Functions of Bank - Fundamental role and evolution of banking, the structure of Indian Banking system.; Licensing of banks in India, Branch licensing, Foreign Banks, Private Banks – Capital and voting rights, Corporate Governance, Challenges faced by Indian Commercial Banking system, Role & Functions of RBI.

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|---------------|--------------------------------|-----------------|
| Unit 2 | Banking and the Economy | 15 Hours |
|---------------|--------------------------------|-----------------|

Banking and the Economy; Cash Reserve Ratio (CRR), Statutory Liquidity Ratio (SLR), Repo and Reverse Repo, Open Market Operations, Security Valuation, Bank – Customer Relationship, Security Creation; Pledge, Hypothecation, Mortgage and Assignment, Capital Account Convertibility, Other Banking Services: Fee-based - Fund Based Services, Money Remittance Services, and Banking Channels, E-Banking services, Central Banking and Monetary Policy.

| | | |
|---------------|--|-----------------|
| Unit 3 | Asset Liability Management of Banks | 15 Hours |
|---------------|--|-----------------|

Asset and Liability Management; - Investment Portfolio of Banks: - Investment Management - Components of Bank's Investment Policy – Liability Management: ALM Information Systems; ALM Organization; Liquidity Risk Management; Non-Performing Assets, NPA categories, NPA Provisioning Norms, SARFAESI Act. CAMELS Framework, Bank for International Settlements (BIS), Basel Framework, Regulatory Framework: Anti-Money Laundering and Know Your Customer, Banking Ombudsman Scheme, 2006.

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|---------------|-------------------------------|-----------------|
| Unit 4 | Financial Institutions | 15 Hours |
|---------------|-------------------------------|-----------------|

Financial Intermediaries, Economic Role of Financial Intermediaries, Non-Banking Financial Institutions: India Infrastructure Finance Company Ltd(IIFCL), Small Industries Development Bank of India, Export-Import Bank of India (EXIM), National Housing Bank (NHB), NABARD, Credit Unions, Insurance Companies, Development and Growth in Banking and Financial Institutions, Financial/ Banking Crisis in India and its impact on Economy.

Pedagogy:

Lectures/ Class room Discussions/Assignments/Seminar/ Presentations.

Reference / Readings:

1. Burton M. and Lombra R.: *The Financial System and the Economy: Principles of*

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|---|
| <p>Money and Banking; South-Western. 4th Edition, 2005</p> <ol style="list-style-type: none"> Deva, V.: E-Banking; Commonwealth Publishers, New Delhi, 2007. Hubbard, R. G. and O'Brien, A.P.: Money, Banking and the Financial System; Pearson Education. 2nd Edition, 2019 Khan, M. Y. : Indian Financial System; McGraw Hill. 11th Edition, 2019 Padmalatha, S. and Paul, J.: Management of Banking & Financial Services; Pearson Education, New Delhi. 4th Edition, 2017 Rao, P.: Management of Banking and Financial Institutions; Deep & Deep Publications, 2002. Smith, G.: Money and Banking: Financial Markets and Institutions; Longman Higher Education, 1982. Varshney, P. N.: Banking Law & Practice; Sultan Chand & Sons, New Delhi, 2017. NSE, NCFM Banking Sector Intermediate Module |
| <p>Online Resources:</p> <ol style="list-style-type: none"> https://www.bankbazaar.com/finance-tools/emi-calculator/repo-rate-vs-bank-rate.html https://profitmart.in/blog/what-is-slr-crr/ https://www.slideshare.net/rajuindukoori/rbis-monetary-policy-168619160 https://topbankcoachingchandigarh.wordpress.com/2017/01/03/primary-security-vs-collateral-security/ |
| <p>Course Outcomes:</p> <p>After completion of these courses, Students will be able to:</p> <p>CO1: Understand the role of Banking in the Economy.</p> <p>CO2: Understand the Risk management of the Banking Sector and gain in-depth knowledge of banking services.</p> <p>CO3: Understand the Economic Role of Financial Intermediaries.</p> <p>CO4: Gain knowledge of other Non-Financial Institutions.</p> |

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Programme : **Master of Commerce [M.Com]**
 Course Code : **COM-628**
 Course Title : **Insurance Management**
 Number of Credits : **04**
 Effective from AY : **2022 – 2023**

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| Pre-requisites for the Course: | | |
| NIL | | |
| Objectives of the Course: | | |
| <ol style="list-style-type: none"> To understand the fundamentals of insurance management To have In-depth knowledge of Insurance company operations To evaluate various insurance policies and marketing strategies adopted by the insurance company | | |
| Course Content | | |
| Unit 1 | Introduction to Insurance and Risk Management | 15 Hours |
| Insurance Management – Introduction, Meaning, Advantages and Disadvantages, Elements of Insurance Contract, Principles of Insurance, Kinds of Insurance, Insurance Intermediaries, Insurance Vs. Gambling, Role of Insurance in India. Risk Management – Risk, Peril, and Hazards, Categories of risk, Risk Management Process, Developments in | | |

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| the Insurance industry, Globalisation of Insurance Market. | | |
| Unit 2 | Life Insurance Business | 15 Hours |
| Life insurance – Concept and Definition, Features, Benefits, Types of life insurance policy – Term policy, Whole life, Endowment, Money back, Unit Link Insurance Plan (ULIP), Annuities and Pension plans, Individual and Group insurance. Documentation in Life insurance, Method of Risk Classification in Life insurance, Measurement of Risk and Mortality Table, Calculation of Premium, Life insurance Claims Management. | | |
| Unit 3 | General Insurance Business | 15 Hours |
| Introduction to General Insurance, Need and Advantages, Types of general insurance – Marine insurance, Fire insurance, Motor vehicles insurance, Health insurance, Liability and Property insurance, Personal accident insurance, Travel insurance, Rural Insurance. Pricing of non-life insurance products – rate making methods in general insurance, Documentation in General Insurance, Claim settlement in the general insurance business | | |
| Unit 4 | Regulatory Framework and Insurance Marketing | 15 Hours |
| Regulatory Framework – Growth of Insurance in India, Regulatory Framework, IRDA – Objective, purpose, duties and functions, Formation of LIC/GIC, Insurance Act, Underwriting in life and non-life insurance, Reinsurance, Bancassurance. Insurance Marketing – Meaning, objective, Product innovations in Insurance, Marketing Strategies of insurance companies for life and non-life insurance, Customer Relationship Management in Insurance. | | |

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| Pedagogy: |
| The pedagogy for this course constitutes a mixture of Lectures, Case study, Assignment, and Group Discussions. |
| Reference / Readings: |
| <ol style="list-style-type: none"> 1. Vaughan, E. and Vaughan, T.: Fundamentals of Risk and Insurance; John Wiley and Sons Inc. 11th Edition, 2014 2. Khan, M. Y.: Indian Financial System; McGraw Hill. 11th Edition, 2019 3. Mishra, M. N. & Mishra, S. B.: Insurance Principles and Practice; S. Chand. 22nd Edition, 2016 4. Gupta, P. K.: Fundamentals of Insurance; Himalaya Publishing House, 2017. 5. Pal, K., Bodla, B.S., and Garg, M.C.: Insurance Management, Principles, and Practice; Deep & Deep Publication, 2008. 6. Principles and Practice of General Insurance, ICAI 7. Principles and Practice of Life Insurance, ICAI 8. Insurance Law and Practice, ICSI 9. Insurance Intermediate Module NSE, NCFM |
| Online Resources: |
| <ol style="list-style-type: none"> 1. https://licindia.in/ / https://www.gicofindia.com/en/ 2. https://www.icsi.edu/media/webmodules/publications/9.3%20INSURANCE%20LAW%20AND%20PRACTICE.pdf 3. https://www.insuranceinstituteofindia.com/web/guest/agents1 4. https://www.insuranceinstituteofindia.com/web/guest/insurance-marketing-firm 5. https://www.google.co.in/books/edition/Insurance_Principles_and_Practice_22ndE/vDRIDwAAQBAJ?hl=en&gbpv=1&dq=inauthor:%22Mishra+M.N.+%26+Mishra+S.B.%22&printsec=frontcover |

| Course Outcomes: |
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| After completion of this course, the students will be able to: CO1: Understand the fundamentals of the Insurance sector in India. CO2: Gain in-depth knowledge of various insurance policies, rating mechanisms, and claim management. CO3: Understand the marketing strategies used in the insurance sector. CO4: Develop marketing strategies for insurance companies. |

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Programme : **Master of Commerce [M.Com]**
 Course Code : **COM-629**
 Course Title : **International Marketing**
 Number of Credits : **4**
 Effective from AY : **2022 – 2023**

| Pre-requisites for the Course: | | |
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| NIL | | |
| Objectives of the Course: | | |
| 1. To understand International marketing and the Global marketing environment. 2. To understand the Product Strategy, Branding, and Pricing of products. 3. To acquire knowledge and understanding of International marketing research, Global E-marketing, communicating, and negotiating with customers. | | |
| Course Content | | |
| Unit 1 | Introduction to International Marketing and Global Marketing Environment | 15 Hours |
| Introduction to International Marketing – Introduction – Scope of International Marketing - Environmental and Cultural Dynamics of Global Markets - Main Functions in International Marketing - International Marketing vs. Domestic Marketing - Principles of International Marketing - Management Orientations (Ethnocentric, Polycentric, Regiocentric, and Geocentric Orientations) - Benefits of International Marketing. Global Marketing Environment – Definition –Reasons for Global Marketing Environment – Models of Environmental Analysis – PEST – SLEPT – STEEPLE - Factors within the Global Environment. | | |
| Unit 2 | Product Strategy and Branding for International Markets | 15 Hours |
| International Products - New Product Development (Identifying New Product ideas – International New Product Department – Testing New products in National Markets)- International Product Planning - Product Adoption vs. Standardization - International Product Marketing - Factors influencing Product Adaptation in International Markets – International Product Life Cycle - Product Strategy (Importance of Product Strategy - Elements of a Product Strategy - Creating Product Strategy - Power of the Product Strategy). Branding Issues – Strategic International Branding – Themes of Brand as Differentiator – Local Vs. Global Brands – Strategic Advantages of Building International Brands. | | |
| Unit 3 | Pricing and Communication Decision for International Markets | 15 Hours |
| Pricing Decisions - Factors affecting International Pricing Strategies - Factors affecting Pricing Decisions - Pricing Approaches - Pricing Issues in International Marketing. Communication in Marketing - Steps in Developing an Effective Communication - | | |

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| Integrated Marketing Communication - Global Communication Strategy - Factors Influencing Communication Decisions – Advertising - Public Relations - Personal Selling - Sales Promotion. | | |
| Unit 4 | Negotiating with International Customers, International Marketing Research, and Global E-Marketing | 15 Hours |
| <p>Negotiating with International Customers – The Pervasive Impact of Culture on Negotiation Behaviour - Implications for Managers and Negotiators - Negotiations with Interest to Customers - Cultural Differences - Differences in Language and Non-verbal Behaviours – Differences in Values - Differences in Thinking and Decision-making Process.</p> <p>International Marketing Research - Scope of International Marketing Research - Research of Industry, Market Characteristics, and Market Trends (Buyer Behaviour Research - Product Research - Distribution Research - Promotion Research - Pricing Research).</p> <p>Global E-Marketing - Benefits of Global E-Marketing - Factors influencing the Global E-Marketing Strategy (Diversity of regulations - Infrastructure - Geographical distance - Language - User Demographics - Buyer behavior - Payment systems).</p> | | |

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| Pedagogy: |
| <p>The following methods and forms of study are used in the course</p> <ul style="list-style-type: none"> • Lectures, Case Studies, and Self-study (doing home assignments based on reading and understanding different International marketing) • Self-study on reading reference books in International marketing management to understand the importance of international marketing, product decisions, pricing decisions, marketing research, communication, and negotiating with customers. • Review sessions with self-learning, i.e., of advanced areas in the course with the latest developments. |
| Reference / Readings: |
| <ol style="list-style-type: none"> 1. Gerald Albaum, Edwin Duerr and Alexander Josiassen; International Marketing and Export Management; Pearson, 8th Edition, 2016. 2. Kiefer Lee and Steve Carter; Global Marketing Management; Oxford University Press, India, 3rd Edition, 2012. 3. Michael R. Czinkota and Ilkka Ronkainen; International Marketing; South-Western College Publishing, India, 11th Edition, 2022. 4. Phillip R. Cateora, John L. Graham and Mary C. Gilly; International Marketing; McGraw-Hill Education. India, 18th Edition, 2019. 5. Sak Onkvisit and John J. Shaw; International Marketing: Strategy and Theory; Routledge Publishing, India, 5th Edition, 2008. 6. Shakeel Ahmad Siddiqui; International Marketing; Dreamtech Press, India, 1st Edition, 2011. 7. Vasudeva PK; International Marketing; Excel Books, India, 4th Edition, 2010. |
| Online Resources: |
| <p>Online E-Books:</p> <ol style="list-style-type: none"> 1. International Marketing: Analysis and Strategy By John Shaw, Sak Onkvisit https://www.pdfdrive.com/international-marketing-analysis-and-strategy-fourthedition-e18760455.html 1. International Marketing by Francis Cherunilam |

<https://www.pdfdrive.com/international-marketing-e53714846.html>

2. International Marketing & Export Management by Gerald Albaum & Edwin Duerr
<https://www.pdfdrive.com/international-marketing-export-managemente188290586.html>

Website Links:

1. https://www.tutorialspoint.com/advertisement_and_marketing_communications/marketing_communications_introduction.htm
2. <https://www.linkedin.com/pulse/difference-between-swot-pest-steep-steep-analysismohammadpourfard/>
3. <https://www.business-to-you.com/scanning-the-environment-pestel-analysis/>
4. <https://strategicmanagementinsight.com/tools/pest-pestel-analysis.html>
5. <https://nptel.ac.in/courses/110/104/110104068/>
6. <http://egyankosh.ac.in/handle/123456789/3159>
7. <http://egyankosh.ac.in/handle/123456789/3143>
8. <http://egyankosh.ac.in/handle/123456789/15879>
9. <http://egyankosh.ac.in/handle/123456789/17435>
10. <https://www.youtube.com/watch?v=sP2sDw5waEU>

Course Outcomes:

Upon completion of the course, the students will be able to:

CO1: Evaluate the International marketing environment.

CO2: Understand and learn New product development ideas, marketing strategies, and branding issues.

CO3: Realize pricing, strategy, and communication decisions in International marketing.

CO4: Develop skills for International marketing research and negotiating with customers.

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Programme : **Master of Commerce [M.Com]**
 Course Code : **COM-630**
 Course Title : **Retail Marketing**
 Number of Credits : **04**
 Effective from AY : **2022 – 2023**

Pre-requisites for the Course:

NIL

Objectives of the Course:

1. To understand the role, importance, and significance of retailing
2. To understand how and in what way FDI helps in developing retailing business, various retail marketing strategies for improving competitive advantage.
3. To effectively identify the location for a retail business and the layout pattern for easy accessibility.
4. To carry out merchandise planning w.r.t procurement and pricing.

Course Content

| Unit 1 | An Overview of Retailing | 15 Hours |
|--------|--------------------------|----------|
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Introduction to Retail Industry – Growth of Retail in India – Global Retailers – Classification of retail organizations – types of ownership – merchandise offered – the type of retail store – store retailing – non-store retailing – Traditional and Modern retail formats in India – Product retailing v/s Service Retailing – Role of Services in Retailing – Trends in the Indian Retail industry – Airport Retailing – Railway Retailing – Multichannel

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|---|--|-----------------|
| Retailing (Case Studies). International retail marketing – FDI in Indian Retail Sector – Single Brand & multi-Brand Retail – Global scenario of FDI in the retail sector – FDI Policy Initiatives (Case Studies). | | |
| Unit 2 | Retail Marketing Strategy | 15 Hours |
| Retail Strategy – Process of formulating retail strategy – Target Market and Retail Format – Growth strategies – diversification strategies – achieving competitive advantage and positioning – International expansion – Financial Management in retail – Sources of finance – Global growth opportunities (Case Studies) | | |
| Unit 3 | Retail Location and Layout | 15 Hours |
| Importance of store locations – types of locations – steps involved in choosing a retail location Country/region analysis – trade area analysis – site evaluation and selection – steps in site selection – store design and layout – exterior design and layout – interior design and layout – interior design elements – Visual merchandising – Space planning – Store Atmospherics (Case Studies) | | |
| Unit 4 | Merchandise Planning and Retail Marketing Mix | 15 Hours |
| Merchandising – Merchandise planning – the process of merchandise planning – Develop sales forecast – factors affecting merchandise function – functions of merchandise manager – Assortment Planning – Merchandise Budget – methods of determining inventory valuation - Merchandise buying – Branding Strategies – Private label brands – national brands – Process of merchandise procurement – Global sourcing – vendor relations - Merchandise Pricing – Retail price – Setting retail price – elements – Price adjustments – pricing strategy – external influences on a retail pricing strategy – retail pricing objectives - Analyzing merchandise performance (Case Studies) | | |

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| Pedagogy: |
| The following methods and forms of study are used in the course: Lectures, Case Studies, and Self-study (doing home assignments based on reading research papers in the area of Retail Marketing). |
| Reference / Readings: |
| <ol style="list-style-type: none"> 1. Chetan Bajaj, Rajnish Tuli and Nidhi Srivastava: Retail Management; Oxford University Press, Noida . 3rd Edition, 2016 2. Madhan, K.V.S.: Fundamentals of Retailing; McGraw Hill Education, Noida. 1st Edition, 2009 3. Michael Levy, Barton Weiz and Ajay Pandit: Retailing Management; McGraw Hill Education, Noida. 8th Edition, 2017 4. Swapna Pradhan: Retailing Management–Text and Cases; McGraw Hill Education, Noida. 4th Edition, 2012 |
| Online Resources: |
| <ol style="list-style-type: none"> 1. https://en.wikipedia.org/wiki/Retail_marketing 2. https://www.open.edu/openlearn/money-business/business-strategy-studies/retail-marketing/content-section-0?active-tab=description-tab |
| Course Outcomes: |
| <p>Upon completion of the course, the students will be able to:</p> <p>CO1: Understand the significance of retail marketing in the present globalized business world.</p> |

CO2: Understand, identify, and apply various strategic options for making effective retail marketing plans.

CO3: Identify the appropriate location for establishing retail business units, make out a proper layout for easy accessibility of goods for the consumers, and adopt appropriate promotional strategies.

CO4: Carry out efficient and effective merchandise planning w.r.t procurement and pricing of goods for equating the supply with the potential demand.

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Programme : **Master of Commerce [M.Com]**
 Course Code : **COM-631**
 Course Title : **Customer Relationship Management**
 Number of Credits : **04**
 Effective from AY : **2022 – 2023**

Pre-requisites for the Course:

NIL

Objectives of the Course:

1. To understand and describe a customer relationship management application.
2. To understand how it has been successfully implemented in various organizations and what it takes to ensure a successful implementation.
3. Participate in implementing CRM by understanding the business case and the importance of implementing such a system in an organization.

Course Content

| Unit 1 | Introduction to CRM | 15 Hours |
|--------|---------------------|----------|
|--------|---------------------|----------|

Definition, concepts, and evolution of CRM; Objectives, need, essential features, components, and types of CRM; Benefits of CRM to the organization, customers, and market; limitations of CRM, success Factors of CRM and CRM myths.

| Unit 2 | CRM Process and Developing CRM Strategy | 15 Hours |
|--------|---|----------|
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Introduction and objectives of CRM process; The CRM cycle: Assessment Phase, Planning Phase, The Executive Phase; Modules in CRM, 4C's (Elements) of CRM process; CRM process for marketing organization; Stakeholders in CRM.

Developing CRM Strategy: Role of CRM in business strategy, Understanding Service Quality- Technical and Functional, Dimensions of Service Quality; Managing Customer Communications.

| Unit 3 | The Value Creation Process CRM Implementation | 15 Hours |
|--------|---|----------|
|--------|---|----------|

The value that the customer receives: the nature of value, value proposition, value assessment. The value that an organization receives: customer profitability, customer acquisition and its economics, customer retention, and its economics.
 Choosing the right CRM solution; Framework for Implementing CRM: A step-by-step Process: Five phases of CRM projects- development customizations; beta test and data import; train and retain; roll out and system hand-off; support.

| Unit 4 | CRM in Service Industry and E-CRM | 15 Hours |
|--------|-----------------------------------|----------|
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Status of CRM in service industry in India; Relevance of CRM for hospital services; CRM in banking and financial services; CRM in the insurance sector; The past, present, and future of CRM.

An insight into E-CRM: need and key features for E-CRM, basic requirement of E-CRM. CRM links in E-business: E-Commerce and customer relationships on the internet.

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| Pedagogy: |
| Lectures/ case analysis/assignments/class room interaction/lab |
| Reference / Readings: |
| <ol style="list-style-type: none"> 1. Adrian Payne: HANDBOOK OF CRM: Achieving Excellence in Customer Management; Butterworth-Heinemann. 1st Edition, 2005 2. Jerry fjerrestad and Nicholas Romano: Electronic Customer Relationship Management; Routledge. 1st Edition, 2015 3. John Gosney and Thomas Boehm: Customer Relationship Management Essentials; Prima Tech, 2000. 4. Judith, W.: Customer Relationship Management: Getting it Right; Pearson Education. 4th Impression, 2009 5. Kavitha, B.; Customer Relationship Management; Orange Books Publication, Chhattisgarh, 2020. 6. Mohamed, H. P. and Sagadevan, A.: Customer Relationship Management: A Step by Step Approach; Vikas Publishing House, New Delhi. 1st Edition, 2003 7. Sheela Rani: Customer Relationship Management; Margham Publications, Chennai. 1st Edition, 1999 |
| Online Resources: |
| <ol style="list-style-type: none"> 1. http://www.sasurieengg.com/e-course-material/MBA/II-Year-Sem-3/BA7015%20CUSTOMER%20RELATIONSHIP%20MANAGEMENT.pdf 2. https://www.businessmanagementideas.com/crm/customer-relationship-management/customer-relationship-management-crm-introduction-what-is-objectives-notes-examples/18371 3. https://www.brainkart.com/subject/Customer-Relationship-Management_77/ |
| Course Outcomes: |
| <p>Upon completion of the course, the students will be able to:</p> <p>CO1: Gain insight into business drivers and what it takes to implement a CRM application in a company successfully.</p> <p>CO2: Design customer relationship management strategies by understanding customers' preferences for the long-term sustainability of the Organizations.</p> <p>CO3: Choose the right CRM solution.</p> <p>CO4: Gain insights into E-CRM.</p> |

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Programme : **Master of Commerce [M.Com]**
 Course Code : **COM-632**
 Course Title : **Travel and Tourism Management**
 Number of Credits : **4**
 Effective from AY : **2022 – 2023**

Pre-requisites for the Course:

NIL

Objectives of the Course:

1. To understand the significance of the travel and tourism industry
2. To understand the socio-economic impact of travel and tourism
3. To learn the effect caused by Covid19 on the travel and tourism industry
4. To assess the demand for and supply of the travel and tourism industry
5. To explore the future potential of the travel and tourism industry

Course Content

| Unit 1 | Introduction to Tourism and Travel | 14 Hours |
|--|--|----------|
| Evolution of travel and tourism (ancient / classical / neo-classical / modern) – Dynamics of Travel and Tourism – Types of Tourism – Structure and components of travel and tourism industry – Socio-cultural-economic-environmental impact of travel and tourism – Catalytic role of travel and tourism – Positive and Negative impacts of tourism – responsible Vs. Irresponsible tourism – Sustainable tourism – Significance of 4A's in travel and tourism & assessing the spending pattern of tourists. | | |
| Unit 2 | Demand for Travel and Tourism and Tourist Destinations | 14 Hours |
| Demand: Concepts and Definitions of Demand for Tourism – Consumer Behaviour and Tourism Demand – Determinants of Tourism Demand – Measuring the Demand for Tourism – Patterns of Demand – Assessment of Quality and Satisfaction [IPA, SERVQUAL, SERVPERF, and HOLSAT]. Tourist Destination: The Geography of Tourism – Patterns and Characteristics of the Supply of Tourism – The Socio-cultural and Environmental Impacts – Tourist Motivation – Skills for the Key Sectors of the Travel and Tourism Industry – Tourism and Development Planning – Determination of Carrying Capacity. | | |
| Unit 3 | Supply of Travel and Tourism and Marketing of Tourism | 14 Hours |
| Assessing the 4A's of the travel and tourism industry – Attractions (how to plan and market) – Accessibility (how to plan transportation to make travel comfortable) – Accommodation (how to plan and ensure a comfortable stay) – Amenities (how to plan and keep infrastructure ready for making the visit memorable) – Sustainable Tourism Role of intermediaries (attractions, accessibility, accommodation, amenities) – How to market tourism products effectively - Role of Government organizations and marketing of tourism – Travel and Tourism Marketing – Marketing Planning – Marketing Mix – Impact of Social Media on Travel and Tourism. | | |
| Unit 4 | Future of Travel and Tourism | 18 Hours |
| Socio-economic impact of disasters (natural and man-made) on travel and tourism industry – What makes the impact of Covid19 different on travel and tourism industry – Pre-pandemic and Pandemic period – What lies ahead Future of travel and tourism around the world – Emergence of Medical, Health, and Wellness tourism as a modern trend – Emergence of Spiritual, Religious, and Pilgrimage Tourism around the globe - Space Tourism: Problems and Prospects – Virtual Tourism: Role of Social Networking Sites and impact on Destination Image – What to Look for in the Next Century. | | |

Pedagogy:

The following methods and forms of study are used in the course:
Lectures / Case studies /Self-Study (literature) and fact-based assignments to better understand the importance of the supply of tourism and demand for tourism.

Reference / Readings:

1. Kotler, Bowen and Make, *Marketing for Hospitality and Tourism*, Pearson. 7th Edition,

2019.

2. Lucius Walker, **Tourism and Hospitality Management**, Library Press. (2018)
3. Marianna Sigala, Evangelos Christou, and Ulrika Gretzel, **Social Media in Travel, Tourism, and Hospitality: Theory, Practice, and Cases**, Ashgate. (2017)
4. Melanie Smith and Laszlo Puczko, **Health and Wellness Tourism**, Elsevier, 1st Edition, 2017.
5. Nigel Evans, David Campbell, and George Stonehouse, **Strategic Management for Travel and Tourism**, Elsevier. 1st Edition, 2017.
6. Nigel Evans, **Strategic Management for Tourism, Hospitality and Events**, Routledge. 2nd Edition, 2018.
7. Stephen J. Page, **Tourism Management: Managing for Change**, Elsevier. 2nd Edition, 2017.
8. Victor T. C. Middleton, Alan Fyall, Michael Morgan, and Ashok Ranchhod, **Marketing in Travel and Tourism**, Elsevier. 4th Edition, 2018.

Online Resources:

1. <https://www.unwto-tourismacademy.ie.edu/>
2. <https://icieducation.com/courses/business/travel-tourism/>
3. <https://ourworldindata.org/tourism> /
4. <https://wtcc.org/>
5. <https://www.unwto.org/>
6. <https://www.oxfordhomestudy.com/courses/travel-and-tourism-online-courses/free-tourism-courses>
7. https://www.tutorialspoint.com/tourism_management/tourism_management_tutorial.pdf
8. <https://tourismnotes.com/travel-tourism/>
9. https://www.collegetutor.net/notes/Travel_and_Tourism_notes

Course Outcomes:

Upon completion of the course, the students will be able to:

CO1: Understand the dynamics of tourism as a catalyst of socio-economic transformation.

CO2: Identify demand for and supply of tourism, including assessing level of satisfaction.

CO3: Identify and develop a tourist destination based on 4 A's of tourism, and efficiently marketing the same to potential tourists.

CO4: Understand trends in tourism and also importance of responsible and sustainable tourism practices.

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Semester 4

Programme : **Master of Commerce [M.Com]**
 Course Code : **COM-604**
 Course Title : **Advanced Econometrics**
 Number of Credits : **4**
 Effective from AY : **2022 – 2023**

Pre-requisites for the Course:

NIL

Objectives of the Course:

1. To enable learners to apply cross-section regression models on limited dependent

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| <p>variables.</p> <ol style="list-style-type: none"> To enable learners to acquire time series modeling and forecasting skills with advanced analytical techniques for short-term and long-term relationships in variables of interest. To enhance skills in estimation and forecasting of volatility. To provide skills in building panel data models for examining dependency relationships amongst financial variables. | | |
| Course Content | | |
| Unit 1 | Limited Dependent Variable Models | 15 Hours |
| <p>Nature – Linear Probability Model – Limitations of LPM – Logit and Probit Models: Structure and specifications, Estimation, Interpretations, Computing marginal effects – Tobit Model: estimations and specification issues.</p> | | |
| Unit 2 | Multivariate Time Series Analysis | 15 Hours |
| <p>Vector autoregressive (VAR) models – Estimation and forecasting with VAR – Forecast error variance decomposition - Impulse response function – Generalized VAR - Forecasting with VAR models - Granger causality test – VAR based Granger causality test – Johansen Co-integration test – VECM model – ARDL model.</p> | | |
| Unit 3 | Advanced Volatility Models | 15 Hours |
| <p>Multivariate GARCH and conditional correlations models – Constant and Dynamic Conditional Correlations models – BEKK GARCH model – Stochastic volatility models: Concept, structure, Kalman filter.</p> | | |
| Unit 4 | Panel Data Econometrics | 15 Hours |
| <p>Panel data structure – Advantages of Panel Data – Pooled OLS Regression – Fixed Effects model – Random effects model – Properties of Various Estimators - Fixed Effects versus Random effects model – Wald test - Breush and Pagan Lagrange Multiplier Test – Hausman Test – Non-Stationary Panel - Panel unit root and cointegration tests.</p> | | |

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| Pedagogy: |
| Lectures / case analysis / assignments / classroom interaction / lab. Practical problems may be solved using available open source software. |
| Reference / Readings: |
| <ol style="list-style-type: none"> Asteriou Dimitrios, <i>Applied Econometrics</i>, Palgrave Macmillan, New York, 4th edition, 28th May 2021. Cameroon Samuel, <i>Econometrics</i>, McGraw Hill, New York, 2005. Davidson, J, <i>Econometric Theory</i>, Blackwell, USA, 1st edition, 7th April 2000. Fabozzi, F., Focardi, S., Rachev, S. and Arshanapalli, B. <i>The Basics of Financial Econometrics: Tools, Concepts and Asset Management</i>, Wiley, 7th March 2014. Goldberger, A.S. <i>Introductory Econometrics</i>, Harvard University Press, Cambridge, 1998. Greene, W. <i>Econometric Analysis</i>, Prentice Hall, New York, 5th edition. Guidolin, M. and Pedio, M. <i>Essentials of Time Series for Financial Applications</i>, Academic Press, UK, May 2018. Gujarati, D. <i>Basic Econometrics</i>, McGraw Hill, New Delhi, 5th edition, 1st July 2017. |

9. Hayashi, F, **Econometrics**, Princeton University Press, Princeton, 19th November 2000.
10. Pattreson, Kerry, **An Introduction to Applied Econometric: Time Series Approach**, Palgrave Macmillan, New York, 2000th edition, 29th June 2000.

Online Resources:

1. <https://www.youtube.com/user/econometricsacademy>
2. <https://www.youtube.com/user/patobi1>
3. <https://sites.google.com/site/econometricsacademy/home>
4. <https://www.economicsnetwork.ac.uk/teaching/Online%20Text%20and%20Notes/Econometrics>
5. <https://www.ssc.wisc.edu/~bhansen/econometrics/Econometrics.pdf>
6. <https://otexts.com/fpp2/arima.html>
7. <https://online.stat.psu.edu/stat510/>

Course Outcomes:

Upon completion of the course, learners will be able to:

COO1: Apply probability-based models, including LPM, logit, and probit models, to data in social sciences.

COO2: Perform forecasting by developing VAR models.

COO3: Estimate Granger causality models, including the VAR framework.

COO4: Develop models for examining the long-run relationship between financial variables using Johansen's cointegration and ARDL models.

COO5: Forecast financial market volatility using advanced GARCH volatility models and Kalman filter.

COO6: Demonstrate ability to develop useful panel data models with appropriate diagnostic procedures.

Programme : **Master of Commerce [M.Com]**
 Course Code : **COM-605**
 Course Title : **Business Analytics**
 Number of Credits : **4**
 Effective from AY : **2022 – 2023**

Pre-requisites for the Course:

Research Methodology

Objectives of the Course:

1. To apprise the learners about the Business analytics process and provide exposure to relevant applications and Programmeming used in Business analytics.
2. To develop expertise in learners in using data visualization tools and techniques for obtaining business insights.
3. To train learners in Python.
4. To enable learners to apply machine learning techniques.

Course Content

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| Unit 1 | Introduction to Business Analytics | 10 Hours |
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Meaning and significance of business analytics - What is a business analyst and what value do they provide-Responsibilities of Business Analyst- Applications of business analytics – Types of business analytics - Descriptive analytics - Predictive analytics – Prescriptive

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| analytics - Building analytics capability – Business analytics process – Role of business analytics in strategy – Deployment of business analytics model – Requirements for effective implementation of business analytics models – Big data analytics – Challenges in data-driven decision making – Application software in business analytics. | | |
| Unit 2 | Exploratory Data Analysis | 15 Hours |
| Meaning of EDA – Applications of EDA - Data collection and data management – Data classification – Dealing with missing data - Data visualization: Univariate visualization, Bivariate visualization, Multivariate visualization - Graphical exploratory data analysis (Box-plots, heatmap, Histograms, Scatterplots) – Building business intelligence dashboard – Mapping – Interactive data charts – Data Mining. | | |
| Unit 3 | Introduction to Machine Learning | 20 Hours |
| Concept and applications of machine learning —Understanding the python platform-working with python-Obtain and understanding basic information about the dataset (shape, size, and type) using python-Graphs-Crosstabs- Identify the features and target. | | |
| Unit 4 | Applications of Machine Learning using Python | 15 Hours |
| Supervised Machine Learning using Python - Dummy classifier, Logistic regression, Decision tree, and Random forest - Confusion Metrix - ROC curve. | | |

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| Pedagogy: |
| Lectures / case analysis / assignments / classroom interaction / lab. Practical problems may be solved using available open source software. |
| Reference / Readings: |
| <ol style="list-style-type: none"> 1. Abbott, D., <i>Applied Predictive Analytics</i>, Wiley, May 2014. 2. Baesens, B., <i>Analytics in a Big Data World</i>, Wiley, 1st edition, 9th May 2014. 3. Gujarati, D, <i>Basic Econometrics</i>, McGraw Hill, New Delhi, 5th edition, 1st July 2017. 4. Hayashi, F, <i>Econometrics</i>, Princeton University Press, Princeton, 19th November 2000. 5. Kang, M. and Choi, E, <i>Machine Learning: Concepts, Tools and Data Visualization</i>, World Scientific, 29th March 2021. 6. Kumar, U, <i>Business Analytics: The Science of data-Driven Decision Making</i>, Wiley, 1st January 2017. 7. Laursen, G. and Thorlund, J, <i>Business Analytics for Managers</i>, Wiley, 2nd edition, 28th October 2016. 8. Mitchelle, T, <i>Machine Learning</i>, McGraw Hill, 1st edition, 1st July 2017. 9. Rao, P., <i>Business Analytics: An Application Focus</i>, PHI Learning, Delhi, 30th October 2013. 10. Tatsat, H., Puri, S., Lookabaugh, B, <i>Machine Learning and Data Science Blueprints for Finance</i>, O'Reilly Media Inc., Boston, USA, 30th November 2020. 11. Winston, W, <i>Microsoft Excel Data Analysis and Business Modeling</i>, Pearson, 7th edition, 26th February 2022. |

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| Online Resources: |
| <ol style="list-style-type: none"> 1. https://www.coursera.org/specializations/analytics#courses 2. https://www.python.org/ 3. https://www.udemy.com/course/python-for-data-science-and-machine-learning-bootcamp/ 4. https://www.udemy.com/course/python-for-data-analysis-step-by-step/ 5. https://www.youtube.com/watch?v=y4S2gNbl9Ec 6. https://numpy.org/ |
| Course Outcomes: |
| <p>CO1: Explain the concepts in business analytics, its process, and strategic significance.</p> <p>CO2: Perform descriptive analytics on data with techniques of descriptive statistics and data visualization.</p> <p>CO3: Learn how to work with Python.</p> <p>CO4: Apply techniques of Dummy classifier, Logistic regression, Decision tree, and Random forest</p> |

Programme : **Master of Commerce [M.Com]**
 Course Code : **COM-651**
 Course Title : **Dissertation**
 Number of Credits : **16**
 Effective from AY : **2022 – 2023**

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| Pre-requisites for the Course: | | |
| Research Methodology | | |
| Objectives of the Course: | | |
| <ol style="list-style-type: none"> 1. To identify the research gap using extensive literature review and preparation of content analysis. 2. To identify the source of data, ways of collecting the data and applying relevant tools and techniques for analysing the data collected. 3. To develop a standard quality research report clearly showing all the relevant components of an effective report and preparing a working paper. | | |
| General Instructions | | |
| Stage 1 | Research Problem Identification | 60 Hours |
| <ul style="list-style-type: none"> • Extensive Literature Review [Content Analysis – <i>If done systematically, this itself can be used for preparing a research paper</i>] • Identification of Research Gap and Research Topic [Qualitative / Quantitative / Mixed] • Identification of research journals where the result of the work can be submitted. • Exploring the possibility of research collaboration with research scholars working in similar areas (within India and outside) & interacting with the identified research scholars about the proposed research problem, and ensuring research association. [if possible] [by strictly following the academic and research ethics] • Making the weekly presentation of the progress made w.r.t. <ul style="list-style-type: none"> ➤ WHAT needs to be researched [Research Topic] ➤ WHY the research is relevant [Research Questions / Objectives / Hypotheses] ➤ HOW the research is going to be completed [Data source / collection / | | |

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| analysis / interpretation] | | |
| <ul style="list-style-type: none"> Preparation of Introduction and Literature Review Chapter [<i>Draft copy submission and revision</i>]. | | |
| [During the period December-January] | | |
| Stage 2 | Data Management [Source / Collection Methods / Tools and Techniques to be used] | 60 Hours |
| <ul style="list-style-type: none"> Preparation of methodology section [<i>Draft copy submission and revision</i>]. Identification of Source of Data – Collection of Data [<i>by strictly following the academic and research ethics</i>] – Coding and Compilation of Data. Testing Normality, Validity, and Reliability of Data. Analysis and Interpretation of Data + Report Writing [<i>Draft copy submission and revision</i>]. Making the weekly presentation of the progress made. | | |
| [During the period January-February] | | |
| Stage 3 | Report Writing | 60 Hours |
| <ul style="list-style-type: none"> Finalization of Introduction, Literature Review and Methodology sections. Draft copy submission of Analysis & Interpretation section [<i>Draft copy submission, revision and finalization</i>]. Draft copy submission of Theoretical contributions, Practical and Managerial implications, and Suggestions for further research based on the Content Analysis and Data Analysis results – Revision and finalization. Final Copy of the Dissertation. [<i>by strictly following the academic and research ethics</i>] Making the weekly presentation of the progress made. | | |
| [During the period February-March] | | |
| Stage 4 | Working Paper Writing | 60 Hours |
| <ul style="list-style-type: none"> Preparing the draft copy of the research paper in line with the identified journal submission requirements. [<i>by strictly following the academic and research ethics</i>] Sharing the draft copy of the paper with research collaborators (if any) – revising and finalizing the paper. Submission of the paper (<i>optional</i>) – Revising the paper based on reviewer comments (<i>if received on time</i>) – resubmission – final acceptance of the paper (<i>if received on time</i>) | | |
| [During the period March-April] | | |

Pedagogy:

Discussion on relevant research papers – Case Studies – Periodic presentations on the progress of dissertation – Practicals on the tools and techniques used for data analysis – Discussions on methods used for data collection – assisting in data collection, validation, reliability, and analysis – assisting in carrying out Content Analysis, Report writing, Working paper writing, Plagiarism Testing, Article submission, and review process.

| Reference / Readings: |
|--|
| <ol style="list-style-type: none"> 1. Adrian Wallwork, <i>English for Writing Research Papers</i>, Springer. 2nd Edition, 2018. 2. David Evans, Paul Gruba, and Justin Zobel, <i>How to Write a Better Thesis</i>, Springer. 3rd Edition, 2019. 3. Kate L. Turabian, <i>A Manual for Writers of Research Papers, Theses, and Dissertations</i>, The University of Chicago Press. 7th Edition, 2017. 4. Margret Cargill and Patrick O'Conner, <i>Writing Scientific Research Articles: Strategy and Steps</i>, Wiley Blackwell. (2017) 5. Simon Kendel, <i>How to write a Research Paper</i>, Bookboon.com. (2018). 6. Stephen Howe, <i>PhraseBook for Writing Papers and Research in English</i>, The Whole World Company Press. 4th Edition, 2017. 7. Wayne C. Booth; Gregory G. Colomb; Joseph M. Williams; Joseph Bizup; and William T. Fitzgerald, <i>The Craft of Research</i>, The University of Chicago Press. 4th Edition, 2016. <p>Research Papers:</p> <ul style="list-style-type: none"> • Justin Paul and Alex Raip Criado (2020), The Art of writing literature review: What do we know and what do we need to know? <i>International Business Review</i>, 29, 1-7 [https://doi.org/10.106/j.ibusrev.2020.101717] • Thomas V. Perneger and Patricia M. Hudelson (2004), Writing a research article: advice to beginners, <i>International Journal of Quality in Health Care</i>, 16/3, 191-192 • Pietro Beritelli, Sara Dolnicar, David Ermen and Christian Laesser , (2016), Research in a culturally diverse world: reducing redundancies, increasing relevance, <i>Tourism Review</i>, 71/1, 1-5. |
| Online Resources: |
| <ol style="list-style-type: none"> 1. https://www.scribbr.com/category/research-paper/ 2. https://www.grammarly.com/blog/how-to-write-a-research-paper/ 3. https://www.editage.com/insights/the-complete-guide-to-writing-a-brilliant-research-paper 4. https://thebestschools.org/resources/how-to-write-research-paper/ 5. https://www.wlc.edu/uploadedFiles/Content/Academics/Student_Success_Center/ResearchPaper.pdf |
| Course Outcomes: |
| <p>Students learn how to prepare a:</p> <ol style="list-style-type: none"> 1. Standard quality dissertation work 2. Standard quality research paper 3. Standard quality working paper 4. Submit the paper for review in a standard academic journals (<i>if completed the work on time</i>) |

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