

GOA UNIVERSITY
Taleigao Plateau, Goa 403 206

FINAL AGENDA

For the 11th Meeting of the

X ACADEMIC COUNCIL

Day & Date

Friday, 9th December, 2022

Time

10.00 a.m.

Venue
Conference Hall
Administrative Block
Goa University

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

Reference Books recommended for Ph.D. (Research Methodology)

Part F.

Important points for consideration/approval of Academic Council

- i. The important points/recommendations of BoS that require consideration/approval of Academic Council (points to be highlighted) as mentioned below
 - a) **Recommendations of Syllabus for Research Methodology for Ph.D.**
 - b) **Reference Books recommended for Ph.D. (Research Methodology)**
- ii. The declaration by the Chairperson that the minutes were readout by the Chairperson at the meeting itself.

Date: 29.09.2022

Place: Altinho, Panaji-Goa

Sd/-

Signature of the Chairperson

Part G. The Remarks of the Dean of the Faculty

- 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: 11.11.2022

Place: Goa University

Sd/-

Signature of the Dean

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D 3.10

Minutes of the Board of Studies in Commerce (PG) meeting held on 02.06.2022.

Part A

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

PG BOS 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 AR-PG) is attached as [Annexure I](#) (Refer page No. 410).

1. **Proposed Course Structure of M.Com Program and syllabus for all Four Semesters.**

Part B

- (i) Scheme of examinations at the Post-graduate level: **NIL**
- (ii) Panel of examiners for different examinations at Post-graduate level: **NIL**
[The same will be submitted for approval by the Academic Council soon before the commencement of the Program in 2022]

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**

Part D

1. Recommendations regarding general academic requirements in the Department of University or affiliated Colleges: **NIL**

Part E

1. 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.

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 PG-BOS minutes will be submitted to the Academic Council, after obtaining approval from the PG-BOS members.

Sd/-

Date: 02.06.2022
Place: Taleigao Plateau

Professor K. B. Subhash
Chairperson,
Sub-Board of Studies in Commerce (PG)

Part G

Remark of the Dean

- i) The Minutes are in order.
- ii) The following important points / recommendations of BOS (to be highlighted) may be considered / approved by the Academic Council.
- iii) May be recommended for approval of Academic Council.
- iv) Special remarks, if any:

Date: 02.06.2022
Place: Taleigao Plateau

Sd/-
Dean, Goa Business School

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D 3.11

Minutes of the Board of Studies in English meeting held on 17.10.2022.

Part A.

- i. Recommendations regarding courses of study in the subject or group of subjects at the undergraduate level: **NIL**
- ii. Recommendations regarding courses of study in the subject or group of subjects at the postgraduate level:
 1. The BoS approved Research Specific Optional Courses and Generic Optional Courses for Semester III & IV from the academic year 2023-24 onwards ([Annexure I Refer page No. 451](#))
 2. The BoS also prepared Research Methodology Course for PhD students in English ([Annexure II Refer page No.468](#))

D 3.10 Minutes of the Board of Studies in Commerce (PG) meeting held on 02.06.2022.

Annexure I

Goa University
P.O. Goa University, Taleigao Plateau, Goa 403 206, India
Syllabus of M.Com Programme offered under OA 18A
w.e.f the Academic Year 2022-23

Course Structure of M.Com. Programme Offered in Commerce, Goa Business School and Affiliated Colleges under OA 18A from the Batch Admitted in the Academic Year 2022-23 onwards.

A BRIEF DESCRIPTION OF THE PROGRAMME

The 2-year Master of Commerce course which to be conducted under semester CBCS System, is offered with an objective to provide an extensive specialized knowledge in different domains of Commerce and Business for inculcating an appropriate multiple skills and ethical values in the students. More specifically, the course aims at developing the human potential to serve the various fields of 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 the conceptual knowledge and its applications in various areas of commerce discipline.
2. To facilitate the students the various opportunities of studying the professional courses in parallel with Commerce discipline.
3. To provide the knowledge to the students to become one of the growth agents in various fields, namely, academics, various 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 area of the Commerce Courses covered at the Degree level.

PROGRAMME OUTCOME

1. Enhancing the horizon of knowledge so as to enable the learners to carry out successful research and pursue academic or professional careers.
2. Developing Problem Analysis Skills and knowledge and applying the same in 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 ability to engage in lifelong learning, demonstrating empathetic social concern, contributing to the development of nation, by making use of awareness gained on various issues.

PROGRAMME SPECIFIC OUTCOME

1. Inculcates managerial skills and theoretical knowledge for managing business units with special focus on functional areas of business and management.
2. Imparts advanced accounting knowledge and skills and provides awareness regarding latest developments in the field of accounting.
3. Enables the acquiring advanced theoretical knowledge on research methods and techniques and also developing capabilities in the application of research in solving business related problems.
4. Acquires the expertise in specialized fields like finance, taxation, marketing, functional management and information technology.
5. Develops the quantitative aptitude and analytical skills of the learner.
6. Facilitates the learner to pursue career in professional areas of commerce and management such as taxation, financial services, consultancy etc.

DURAPROGRAMME:

The M.Com (Semester pattern with Credit System) degree Programme shall be of 2 years' duration divided into two parts, Part I and Part II, and 4 semesters. Overview of the Course Structure is as follows (numbers shown are the Credits):

Courses and Credit Distribution

	SEM 1	SEM 2	SEM 3	SEM 4	Total
Discipline Specific Core Course [DSCC]	16	16			
Discipline Specific Optional Course [DSOC]	4	4			
Research Specific Optional Course [RSOC]			8	4	
Optional Generic Course [OGC]			12		
Discipline Specific Dissertation [DSD]				16	
Total Credits	20	20	20	20	80

- There are FIVE (5) Courses with 4 Credits each in Semester 1 and 2, having FOUR Core Courses [DSCC] and ONE Optional Course [DSOC].
- Semester 3 will have FIVE Optional Courses with 4 Credits each, of this TWO are Research Specific [RSOC] and THREE are Generic [OGC] Courses.
- Semester 4 have only ONE Research Specific Optional Course [RSOC] and remaining FOUR Courses equivalent are Compulsory Dissertation [DSD].
- The Total Credits and Marks of M.Com Degree Examination of Part I and II shall be 80 Credits and 2000 Marks.
- Optional Courses will be offered only if 20% of the students opt for the Courses and also the availability of Faculty Members. Optional courses from other disciplines of Goa University and also the courses available at the SWAYAM portal are also allowed to be taken.

CREDITS (Core, Optional & Dissertation)

In order to award M. Com degree, the candidate must have earned 80 Credits during two years, comprises of 32 Credits of Core Courses, 32 Credits of Optional Courses, and 16 Credits of Compulsory Dissertation.

SCHEME OF TEACHING

There will be 4 sessions of 60 minutes each per week per Course. The classes will be conducted on both Offline and Online Mode. The Faculty member(s) engaging the concerned Courses may decide which component of the syllabus to be offered on Off-line / Online Mode, and the required resources for each of the Courses are provided at the end of the Syllabus of each of the Courses, and also will be given during the course of study.

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Semester I

Code No	Name of the Course	Credits	Page No
DSCC011	Advanced Financial Management	4	04
DSCC012	Capital Markets and Stock Exchange Operations	4	06
DSCC013	Entrepreneurship and Venture Capital	4	08
DSCC014	Organisational Behaviour	4	11
<u>ACCOUNTING AND FINANCE</u>			
DSOC015	Advanced Corporate	4	14
DSOC016	Accounting Financial Services	4	16
DSOC017	Operations	4	19
<u>BUSINESS MANAGEMENT</u>			
DSOC018	Human Resource Management Strategic Management	4	22

Semester 2

Code No	Name of the Course	Credits	Page No
DSCC021	Marketing and Consumer Behaviour	4	24
DSCC022	Management of Mutual Funds	4	26
DSCC023	Security Analysis and Portfolio Management	4	29
DSCC024	Financial Derivatives	4	31
<u>ACCOUNTING AND FINANCE</u>			
DSOC025	Direct Tax	4	34
DSOC026	Cost and Management Accounting	4	36
<u>BUSINESS MANAGEMENT</u>			
DSOC027	Advertising and Sales Management	4	38
DSOC028	Business Environment and International Trade	4	41

Semester 3

Code No	Name of the Course	Credits	Page No
RSOC031	Research Methodology	4	43
RSOC032	Basic Econometrics	4	45
RSOC033	Qualitative Research	4	47

Semester 4			
Code No	Name of the Course	Credits	Page No
	<u>ACCOUNTING AND FINANCE</u>		
OGC031	Corporate Valuation	4	50
OGC032	Corporate Mergers and	4	52
OGC033	Acquisitions Indirect Tax	4	55
OGC034	Financial Risk Management	4	57
OGC035	Treasury and Forex	4	59
OGC036	Management Cost	4	61
OGC037	Management and Control	4	63
OGC038	<u>BUSINESS MANAGEMENT</u>	4	65
OGC039	Banking and Financial	4	67
OGC040	Institutions Insurance	4	70
OGC041	Management International	4	72
OGC042	Marketing	4	74
	Retail Marketing		
	Customer Relationship		
	Management Travel and Tourism		
	Management		
RSOC041	Advanced Econometrics	4	72
RSOC042	Business Analytics	4	78
DSD041	Dissertation	16	80

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Semester 3

Program : **Master of Commerce [M.Com]**
 Course Code : **Research Methodology**
 Course Title : **RSOC 031**
 Number of Credits : **4**
 Effective from AY : **2022 – 2023**

Need of the Course:
To familiarize students with the meaning and importance of carrying out successful research, its wide applications in various fields of study and the importance of making calculated decisions in the present globalised business world.
Description of the Course:
This course is designed to give an overview of different approaches to research design (focusing on quantitative, qualitative and mixed) which will motivate the students to identify research gap, identification and collection of relevant data (uni-Variate, bi-Variate, and multi-Variate data sets) and finally analysis of data using various statistical techniques starting from reliability/normality testing, organising, describing, relationship and prediction, and testing the significance. Students are also familiarized with intellectual honesty and ethics while preparing a research report.
Objectives of the Course:
<ol style="list-style-type: none"> 1. To understand the significance of research, carrying out literature review, preparing content analysis, and identifying research gap. 2. To develop research questions, objective and related hypothesis. 3. To learn how to process the data and interpret results.

Course Content		
Unit 1	Introduction to Research	08 Hours
Need, Purpose and Importance of research – Application of research – Approaches to Research Design and steps to be followed in carrying out research (Quantitative, Qualitative and Mixed). Identification of Research Gap – Content Analysis of the existing literature – Develop Research Questions, related Objectives and Hypothesis – Research Design. Importance of Data (sample Vs population / sampling methods / primary Vs secondary) identification, collection and analysis – Preparation of Questionnaire. Measurement and Scaling Techniques – Validity and Reliability – Collection of data (pilot studies and Pre-tests).		
Unit 2	Data Analysis – 1	24 Hours
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>]. Describe the nature of sampling distribution – How to assess Performance, Reliability, Symmetry and Normality. [<i>self-study of reading relevant research papers</i>] [<i>Includes practical problems</i>]. Analysing relationships and prediction using Regression and Time Series Analysis (Predictive Analytics) – Assessing relationships, reliability, cause and effect, lag and lead, and level of significance. [<i>self-study of reading relevant research papers</i>] [<i>Includes practical problems</i>].		
Application of probability, Mathematical Expectation and probability distributions (Binomial / Poisson / Normal). [<i>Includes practical problems</i>].		
Unit 3	Data Analysis – 2	22 Hours

Importance of Theory of Estimation and Testing of Hypothesis (Large and Small Sample Testing, Non-Parametric Testing). [*includes practical problems*]

Importance of Multi-variate data analysis using Exploratory Factor Analysis (EFA), Confirmatory Factor Analysis (CFA) and Structural Equation Modelling (SEM). [*Self-study of reading relevant research papers*].

Unit 4	Report Writing	6 Hours
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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).

Pedagogy:

Lectures, Case Studies and Discussions.

Self-study on carrying out literature review and preparing content analysis.

Self-study of solving home assignments using MS Excel and other statistical software's, working with psychometric data and also identification of relevant research problems.

Reference / Readings:

1. C. R. Kothari, **Research Methodology: Methods and Techniques**, New Age International Publishers. (Latest edition)
2. Chawla, Deepak and Sondhi, Neena. **Research Methodology: Concepts and Cases**, Vikas Publishing House Private Ltd. (Latest edition)
3. Cooper, Donald R and Schindler, Pamela S, **Business Research Methods**, Tata McGraw Hill. (Latest edition)
4. Sherri L. Jackson, **Research Methods and Statistics: A Critical Thinking Approach**, Cengage. (Latest edition)
5. Krishnaswami, O. R, Ranganathan. M and Harikumar P. N. **Research Methodology**, Himalaya Publishing house. (Latest edition)
6. Gupta, S.C. **Fundamentals of Statistics**, Himalaya Publishing House. (Latest edition)
7. Aizel, Amir D and Sounderpandian, Jayavel. **Complete Business Statistics**, Tata McGraw Hill. (Latest edition)

Course Outcome:

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

CO1: Successfully carry out literature review, content analysis, and identify relevant research problems.

CO2: Identify and collect relevant psychometric data and use appropriate tool for analysing the data.

CO3: Ensuring intellectual honesty and ethics while preparing research report.

Online Resources:

<https://mfs.mkcl.org/images/ebook/Fundamental%20of%20Research%20Methodology%20and%20Statistics%20by%20Yogesh%20Kumar%20Singh.pdf>

<http://www.ascdegreecollege.ac.in/wp-content/uploads/2020/12/Research-Methods-and-Statistics.pdf>

<https://ccsuniversity.ac.in/bridge-library/pdf/Research-Methodology-CR-Kothari.pdf>

<https://www.statisticssolutions.com/research-methodology/>

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Program : **Master of Commerce [M.Com]**
 Course Code : **RSOC032**
 Course Title : **Basic Econometrics**
 Number of Credits : **4**

Effective from AY : **2022 – 2023**

Need of the Course:		
<p>Econometrics as a discipline provides tremendous opportunity for understanding observed phenomena and relationships in the domain of social sciences. While the discipline of econometrics offers simple to very complex models for examining these relationships, a course in basic econometrics is needed to create foundation for grasping these advanced techniques and developing models that are able to explain more complex behaviour of economic variables. Basic econometrics course serves as the preliminary step in understanding econometric tools and modelling procedures.</p>		
Description of the Course:		
<p>Basic econometrics course is designed to provide knowledge of fundamental concepts in econometrics and familiarise learners with basic econometric tools. The course details on regression methodology of modelling including its forms, assumptions and diagnostics. It further includes topics in econometric analysis of cross-section data with particular focus on dummy variables and basic time series econometric models for forecasting.</p>		
Objectives of the Course:		
<ul style="list-style-type: none"> (i) To provide foundational knowledge of regression analysis and develop skills in applying regression models to data. (ii) To provide knowledge and skills of diagnostic testing with respect to regression models. (iii) To enable learners master basic econometric techniques for analysis of cross-section data. (iv) To enable learners acquire skills in basic time series analysis and forecasting using econometric and event study methodology. 		
Course Content		
Unit 1	Introduction to Econometric Methodology and Regression Analysis	15 Hours
<p>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 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 goodness of fit statistics– Regression terminology – Regression vs causation – Regression vs correlation – Reporting the results of regression analysis.</p>		
Unit 2	Econometric Modelling and Diagnostic Testing	20 Hours
<p>Selection of model variables – Selection of functional form of regression – Model selection criteria – Issues in regression modelling - 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.</p>		
Unit 3	Analysis of Cross-Section Data	10 Hours
<p>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</p>		

variables.

Unit 4	Analysis of Time Series Data	15 Hours
<p>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 modelling and forecasting using time series data – AR,MA, ARMA and ARIMA modelling – Diagnostics and forecasting using ARIMA – Event study methodology.</p>		
Pedagogy:		
Lectures / case analysis / assignments / class room interaction / lab. Practical problems may be solved using available open source software's.		
Reference / Readings:		
<ol style="list-style-type: none"> 1. Asteriou Dimitrious, <i>Applied Econometrics</i>, Palgrave Macmillan, New York (Latest edition) 2. Cameroon Samuel, <i>Econometrics</i>, McGraw Hill, New York. (Latest edition) 3. Davidson, J, <i>Econometric Theory</i>, Blackwell, USA (Latest edition) 4. Goldberger, A.S. <i>Introductory Econometrics</i>, Harvard University Press, Cambridge. (Latest edition) 5. Greene, W. <i>Econometric Analysis</i>, Prentice Hall, New York. (Latest edition) 6. Gujarati, D. <i>Basic Econometrics</i>, McGraw Hill, New Delhi. (Latest edition) 7. Hayashi, F, <i>Econometrics</i>, Princeton University Press, Princeton. (Latest edition) 8. Pattersen, Kerry, <i>An Introduction to Applied Econometric: Time Series Approach</i>, Palgrave Macmillan, New York (Latest edition) 9. Ramanathan Ramu, <i>Introductory Econometrics with applications</i>, Thomson South Western, Singapore. (Latest edition) 10. Wooldridge, <i>Introductory Econometrics</i>, Thomson-South Western, Singapore.(Latest edition) 		
Course Outcome:		
Upon completion of the course learners will be able to:		
CO01. Apply methodology of regression analysis in developing models for data in social sciences.		
CO02. Perform diagnostic tests on regression models and improvise their models.		
CO03. Demonstrate application of dummy variables for varied purposes in the context of cross-section data.		
CO04. Develop basic time series models for forecasting using ARIMA structure. Apply event study methodology on time series data for research and analytical purposes.		
Online Resources:		
https://www.youtube.com/user/econometricsacademy https://www.youtube.com/user/patobi1 https://sites.google.com/site/econometricsacademy/home https://www.economicnetwork.ac.uk/teaching/Online%20Text%20and%20Notes/Econometrics https://www.ssc.wisc.edu/~bhansen/econometrics/Econometrics.pdf		

Program : **Master of Commerce [M.Com]**
 Course Code : **RSOC033**
 Course Title : **Qualitative Research**

Number of Credits : 4

Effective from AY : 2022 – 2023

Need of the Course:	
<p>Qualitative Research is gaining prominence, and knowing in-depth knowledge of the theoretical and methodological approaches to qualitative research enables the students to explore and apply these methodologies in practical situations related to their field of study. The course helps to examine the value of qualitative research design in understanding social and behavioural phenomena, with a primary focus on narrative approaches to qualitative inquiry across the research process, from theory/guiding frameworks to method (data collection) to analyzing data to presenting/writing translatable results. The course enables the students to understand the importance of active listening during in-depth interview stage while carrying out qualitative research, which helps them to gather relevant and required data effectively on time.</p>	
Description of the Course:	
<p>The course is divided into four components:</p> <ol style="list-style-type: none"> 1. Understanding how and when the concept of research originated and evolved over a period of time. Reasons for using quantitative, qualitative and mixed methods criteria and their use in scientific research, and strategies for development of research questions and designs. 2. Understanding the role and importance of conducting field-based qualitative research, ethics to be followed, and identifying research purpose statements, research hypothesis and research questions relevant to the topic under study. 3. How and in what way qualitative research design is developed, identifying relevant and good questions for conducting in-depth interview, learning the art of active listening, and understanding qualitative research sampling. 4. How and in what way the qualitative data collection is carried out, understand various tools, techniques used for qualitative data analysis, and finally how to provide detailed interpretation to make the report effective. 	
Objectives of the Course:	
<ol style="list-style-type: none"> 1. To identify the role and importance of various research approaches (quantitative, qualitative and mixed). 2. To understand the process of carrying out qualitative research and also to identify relevant areas of qualitative research, develop research questions and related research interview questions. 3. To enable and acquire the ability to active listening skills in interviews and focus group discussions to engage in data collection, by expressing interest in collecting the information so participants gets encouraged to provide relevant and in-depth information promptly. 4. To engage preliminary interviews in classrooms, improvise the skill by listening, reviewing and understanding the recorded interviews, also conducting mock interviews and role-plays to have more clarity before going for final interview. 5. To conduct various ways of analysing the qualitative data collected for the purpose of providing appropriate and relevant interpretations. 6. To prepare and submit a qualitative research report. 	
Course content	
Unit 1	Introduction to Research Approaches
	10 Hours

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 are used (*self-study of relevant research papers*).

Unit 2	Introduction to Qualitative Research	10 Hours
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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) (*preparing and submitting a research proposal – conducting literature review and finding research gap, Identification of a peer-reviewed journal that accepts submission of qualitative research works*).

Unit 3	Qualitative Research Design	10 Hours
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Developing qualitative research design – 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. (*preparing research questions, good and effective interview questions, and conducting preliminary survey*)

Unit 4	Qualitative Data Collection, Analysis and Interpretation	30 Hours
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Types of Data and How to Collect them – Digital and Internet Data – Triangulation and Mixed methods – Qualitative data collection and data analysis skills – Doing field work – 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 (*Array*ing), 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.

(*qualitative data collection, identifying techniques used for analysis, carry out data analysis, interpretation of results and preparing research report*)

Pedagogy:

Lectures, Case Studies and Self-study (based on reading research papers in the area of qualitative research and watching educational videos on carrying out qualitative research).

Reference / Readings:

1. Sharan B. Merriam and Elizabeth J. Tisdell, ***Qualitative Research: A Guide to Design and Implementation***, Wiley. (Latest Edition)
2. Steven J. Taylor, Robert Bogdan, and Marjorie L. DeVault, ***Introduction to Qualitative Research Methods: A Guidebook and Resource***, Wiley. (Latest Edition)

3. Robert K. Yin, *Qualitative Research from Start to Finish*, The Guilford Press. (Latest Edition)
4. Patricia Leavy, *Research Design: Quantitative, Qualitative, Mixed Methods, Arts-Based, and Community-Based Participatory Research Approaches*, The Guilford Press. (Latest Edition)
5. John W. Creswell, *Research Design: Qualitative, Quantitative and Mixed methods Approaches*, Sage. (Latest Edition)
6. R. Burke Johnson and Larry Christensen, *Educational Research: Quantitative, Qualitative, and Mixed Approaches*, Sage. (Latest Edition)
7. Scott W. Vanderstoep and Dierdre D. Johnston, *Research Methods for Everyday Life*, John Wiley & Sons.
8. Uwe Flick, *The SAGE Handbook of Qualitative Data Collection*, Sage (Latest Edition)
9. Uwe Flick (Editor), *The SAGE Handbook of Qualitative Data Analysis*, Sage. (Latest Edition)
10. Norman K. Denzin and Yvonna S. Lincoln, *The Sage Handbook of Qualitative Research*, Sage.
11. Jennifer Mason, *Qualitative Research*, Sage. (Latest Edition)
12. Matthew B. Miles, A. Micheal Huberman and Johnny Saldana, *Qualitative Data Analysis: A Methods Sourcebook*, Sage. (Latest Edition)
13. Stephen D. Lapan, *Qualitative Research: An Introduction to Methods and Design*, Wiley. (Latest Edition)

Course Outcome:

Upon Completion of the course the students will be able to:

CO1: Identify relevant research problems, research hypothesis using qualitative data.

CO2: Develop relevant interview questions, carry out field survey, collect qualitative data and analyse the same for understanding the qualitative research problem so identified.

CO3: Prepare an effective and impressive qualitative research report.

Online Resources:

<https://course.ccs.neu.edu/is4800sp12/resources/qualmethods.pdf>

<https://www.alnap.org/system/files/content/resource/files/main/qualitative-research-methodology.pdf>

<http://mirror-eid.eu/wp-content/uploads/sites/34/2017/03/Introduction-to-qualitative-research-methods.compressed.pdf>

https://mpra.ub.uni-muenchen.de/85654/1/MPRA_paper_85654.pdf

<https://www.questionpro.com/blog/qualitative-research-methods/#:~:text=Qualitative%20research%20is%20defined%20as,looking%20to%20improve%20its%20patronage.>

<https://www.scribbr.com/methodology/qualitative-research/>

https://www.physio-pedia.com/Qualitative_Research_Methodology

[imp]

<https://neurorespract.biomedcentral.com/articles/10.1186/s42466-020-00059-z> [imp]

https://en.wikipedia.org/wiki/Qualitative_research

<https://www.omniconvert.com/blog/qualitative-research-definition-methodology-limitation-examples/>

<https://www.daneshnamehicsa.ir/userfiles/files/1/9->

[%20The%20Oxford%20Handbook%20of%20Qualitative%20Research%20by%20Patricia%20Leavy.pdf](https://www.daneshnamehicsa.ir/userfiles/files/1/9-%20The%20Oxford%20Handbook%20of%20Qualitative%20Research%20by%20Patricia%20Leavy.pdf)

http://www.sxf.uevora.pt/wp-content/uploads/2013/03/Mason_2002.pdf

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Program : **Master of Commerce [M.Com]**
 Course Code : **OGC031**
 Course Title : **Corporate Valuation**
 Number of Credits : **4**
 Effective from AY : **2022 – 2023**

Need of the Course:

Corporate Valuation is a process and a set of procedures used to estimate the economic value of an owner's interest in a business. An accurate valuation of a closely held business is an essential tool for the companies to assess both opportunities and opportunity costs as they plan for future growth and eventual transition. It provides either a point-in-time assessment of relative value for an owner, or perhaps the price a buyer would be willing to acquire the business. Thus, the need of this course is to provide a good understanding about various aspects of Corporate Valuation.

Description of the Course:

The course outlines the topics such as Overview of Corporate Valuation, Enterprise Discounted Cash Flow valuation, Relative Valuation & Non-DCF Approaches to Valuation, and Value Enhancement which are vital elements of corporate valuation.

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.

Reference / Readings:

1. Allman, K. A. **Corporate Valuation Modeling – A Step by Step Guide**. John Wiley & Sons, New Jersey. (Latest edition)
2. Chacko, G., & Evans, C. L. **Valuation – Methods and Models in Applied Corporate Finance**. Pearson Education Ltd, (Latest edition)
3. Chandra, P. **Corporate Valuation; Text and Cases**. Tata McGraw Hill Education Private Limited, New Delhi. (Latest edition)
4. Chandra, P. **Corporate Valuation and Value Creation**. Tata McGraw Hill Education Private Limited, New Delhi. (Latest edition)
5. Chandra, P. **Corporate Valuation – A Guide for Analysts, Managers, and Investors**. McGraw Hill Education (India) Private Limited. (Latest edition)
6. Damodaran, A. **Damodaran on Valuation: Security Analysis for Investment and Corporate Finance**. John Wiley & Sons, New Jersey, (Latest edition)
7. De-Luca, Pasquale. **Corporate Valuation – Fundamental Analysis, Asset Pricing, and Company Valuation**. Springer Nature, Switzerland, (Latest edition)
8. Massari, M., Gianfrate, G., & Zanetti, L. **Corporate Valuation – Measuring the Value of Companies in Turbulent Times**. John Wiley & Sons, New Jersey. (Latest edition)
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, (Latest edition)

Course Outcome:

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 in companies **CO3:**

Analyse the Relative Valuation & Non-DCF- Approaches to Valuation in companies **CO4:** Apply the various aspects of Value Enhancement techniques in Companies.

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/>

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

Course Code : **OGC032**

Course Title : **Corporate Mergers and Acquisitions**

Number of Credits : 4
 Effective from AY : 2022 – 2023

Need of the Course:		
<p>Mergers and acquisitions in recent years have become one of the notable trends of Indian economy. Dynamics of M & A market in India is one of the catalysts of high rates of economic growth. Although the crisis of Financial Markets has declined significantly the volume and value of deals in Mergers and Acquisitions, they are still regarded as one of the most effective strategies for the development of Companies. Hence course of “Corporate Mergers and Acquisitions” has been designed to facilitate the candidates in preparing for Certification Examination of Merger and Acquisitions and make their career in Corporate Mergers and Acquisitions which is growing at a fast pace.</p>		
Description of the Course:		
<p>This course covers all essential topics that will enhance the knowledge of students in “Corporate Mergers and Acquisitions”. It covers topics related to the basics of Various Forms of Corporate Restructuring, Restructuring Underlying Issues -- Growing need for Corporate Restructuring in Recent times in India, Theories of Mergers, Types of Mergers&Mergers and Acquisitions Process and Takeover Defenses. It will be immensely useful to all those who want to have a better understanding of Corporate Mergers and Acquisitions.</p>		
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. To 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
<p>An overview- Various Forms of Corporate Restructuring- Expansion Mergers and Acquisitions – Amalgamation – Absorption- Tender Offers - Asset Acquisition- Joint Venture–Contraction- Spin-offs- Split-offs – Split-ups– Divestiture- Equity Carve-out- Asset Sale - Corporate Control- Takeover Defenses- Share Repurchase -Exchange Offers- Proxy Contests - Changes in Ownership Structure-Leverage Buyout- Going Private – ESOP – MLPs -Restructuring: Underlying Issues – Growing need for Corporate Restructuring in Recent times in India.</p>		
Unit 2	Theories of Mergers	15 Hours
<p>Efficiency Theories – Information and Signaling – Agency Problems and Managerialism –Free Cash Flow Hypothesis – Market Power – Taxes and their Impact on Merger Decisions – Hubris Hypothesis.</p>		
Unit 3	Types of Mergers & Acquisitions and Acquisition Process	15 Hours
<p>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.</p>		

Unit 4	Takeover Defenses	15 Hours
<p>Takeover Defenses - 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 – SaturdayNight special - Alternative Takeover Tactics –Takeover Defenses – Preventive Anti-Takeover Measures – Active Antitakeover.</p>		
<p>Pedagogy:</p> <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 discussion. • Lectures will address the assigned reading materials. The required readings, lecture notes, and the assigned home works that 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 in some occasion’s assigned cases. 		
<p>Reference / Readings:</p> <ol style="list-style-type: none"> 1. Weston, Chung, Hoag, <i>Mergers, Restructuring and Corporate Control</i>, PHI, (Latest edition) 2. S.Shiva Ramu, <i>Corporate Growth through Mergers & Acquisitions</i>, SAGE PublicationsPvt. Ltd; (Latest edition) 3. John Humphrey, Kaplinsky and Saraph, <i>Corporate Restructuring</i>, SAGE PublicationsPvt. Ltd; (Latest edition) 4. Sudarshan, <i>The Essence of mergers and acquisitions</i> Pearson P T R; (Latest edition) 5. Weston, <i>Takeovers, Restructuring and Corporate Governance</i>, Pearson; (Latest edition) 6. T.P Ghosh, <i>Buyback of shares</i>, Taxmann, (Latest edition) 7. Ranjit Kumar Mandal, <i>Corporate Mergers in India: Objectives and Effectiveness</i>, Kanishka Publishers, Distributors, (Latest edition) <p>Vijay Kumar Kaushal, <i>Corporate Takeovers in India</i> , Sarup & Sons, (Latest edition)</p>		
<p>Course Outcome:</p> <p>On successful completion of Course, the candidate will be prepared with a CO1: Comprehensive and in-depth knowledge about Mergers and Acquisitions. And comprehensive and broad-based knowledge about various forms of re-Organizations, CO2: Learn the Theories of Mergers, Types of Mergers, Mergers and Acquisitions Process and Takeover Defenses.</p>		
<p>Online Resources:</p> <p>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</p>		

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>

Program : **Master of Commerce [M.Com]**
 Course Code : **OGC033**
 Course Title : **Indirect Taxes**
 Number of Credits : **4**
 Effective from AY : **2022 – 2023**

Need of the Course:

Goods and Service Tax (GST) is one of the most crucial Indirect tax reforms in India since independence. GST renders numerous benefits to different parties such as business and industry, central and state governments and the ultimate consumers. Therefore, this course is designed to equip the students with the new concept of GST, the various tax provisions under GST law, relevant rules and procedures. This course would enable students to build their careers as GST tax practitioners.

Description of the Course:

GST was implemented in India on July 1, 2017. This course is designed to develop the students with the various concepts of goods and service tax act law and procedures. The students learning this course shall understand about the persons liable to pay GST, valuation under GST, reverse charge, input tax credit, exemption from GST, composition scheme as well as the procedures of Customs duty.

Objectives of the Course:

The purpose of this course is to gain expert knowledge of the principles of Goods and Service tax and Customs Duty, 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 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 – value of taxable supply of goods or services or both – valuation rules if 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

Unit 3	Basic Procedures in GST	20 Hours
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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
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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 – rate of exchange for customs valuation – Inclusions and exclusions from Assessable value – Methods of Valuation of Customs – Baggage – rate of Customs duty of Baggage (**Includes Practical Problems**).

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 /Self-study with respect to topics assigned.

Reference / Readings:

Latest Editions of:

1. V. S. Datey : **Taxmann’s Indirect Taxes Law and Practice**, (Latest edition)
2. Sandip P Bhandare & Mangurish Pai Raikar : **A Guide To Goa VAT**, Trinity Publishers, (Latest edition)
3. V. S. Datey : **Taxmann’s Student’s Guide to Service Tax & VAT**, (Latest edition)
4. V. S. Datey : **Taxmann’s GST Ready Reckoner**, (Latest edition)

Reference Websites:

www.dateyvs.com / www.gstcouncil.gov.in / www.cbic.gov.in / www.gst.gov.in

Course Outcome:

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 with reference to Composition Scheme under GST, Exemptions under GST, Concept of Supply of goods, Nature of Supply.

CO3: Learn the basic procedures under GST incorporating the Registration, Filing of Returns and Payment of tax.

CO4: Understand the tax provisions Customs Law, Valuation and Baggage Rules.

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

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Program : **Master of Commerce [M.Com]**
Course Code : **OGC034**
Course Title : **Financial Risk Management**

Number of Credits : 4
 Effective from AY : 2022 – 2023

Need of the Course:		
<p>The world is constantly in a state of change with respect to climate, global events, business scenarios, innovations, artificial intelligence, regulatory intervention, volatility of prices. These changes create complexities in managing a business. An entrepreneur must have the qualities to identify the risks that these uncertainties and changes propose to the business and manage them. Risk management is the process of identifying, assessing and controlling threats to an organization's capital and earnings. This course is designed to impart those qualities onto the students.</p>		
Description of the Course:		
<p>The course will provide an understanding of the concept of risk and the application of risk management techniques to identify, evaluate and mitigate the various types of risk. Students will also be able to understand operational risk, credit risk and be equipped with the knowledge of managing these risks. Further students will also be able to understand risk management and surveillance system in Indian stock markets.</p>		
Objectives of the Course:		
<p>To enable the students to gain knowledge into the various types of risks faced by businesses, learn techniques of managing the risks and to apply these techniques in different scenarios.</p>		
Course content		
Unit 1	Introduction to Risk	16 Hours
<p>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</p>		
Unit 2	Risk Management	16 Hours
<p>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 program – Personal risk management</p>		
Unit 3	Credit Risk Management	16 Hours
<p>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)</p>		
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 study/ 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. Rejda, G. E. *Principles of Risk Management and Insurance*. India: Pearson. (Latest edition)
2. Corelli, A. *Understanding Financial Risk Management*. United Kingdom: Taylor & Francis. (Latest edition)
3. Loader, D. *Operations Risk: Managing a Key Component of Operational Risk*. Switzerland: Elsevier Science. (Latest edition)
4. Chapelle, A. *Operational Risk Management: Best Practices in the Financial Services Industry*. United Kingdom: Wiley. (Latest edition)
5. Girling, P. *Operational Risk Management: A Complete Guide to a Successful Operational Risk Framework*. United Kingdom: Wiley. (Latest edition)
6. Vaidyanathan, K. *Credit Risk Management for Indian Banks*. India: SAGE Publications. (Latest edition)
7. Van Gestel, T., Baesens, B. *Credit Risk Management: Basic Concepts: Financial Risk Components, Rating Analysis, Models, Economic and Regulatory Capital*. United Kingdom: OUP Oxford. (Latest edition)
8. Chapman, R. J. *Simple Tools and Techniques for Enterprise Risk Management*. Germany: Wiley. (Latest edition)
9. Fraser, J., Simkins, B. *Enterprise Risk Management: Today's Leading Research and Best Practices for Tomorrow's Executives*. Germany: Wiley. (Latest edition)

Course Outcome:

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 about operational risk, its management and mitigations

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

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

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.icai.org/post.html?post_id=16038)

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Program : **Master of Commerce [M.Com]**
 Course Code : **OGC035**
 Course Title : **Treasury and Forex Management**

Number of Credits : 4

Effective from AY : 2022 – 2023

Need of the Course:		
The Committee on Capital Market and Investors Protection conducts Certificate Course on Forex and Treasury Management (FXTM) for professional development of the members in this field. This course covers foreign exchange market, money market, bond market operations and related financial products. It therefore analyses the international finance environment within which banks, other intermediaries and companies operate and how it affects their operations in treasury		
Description of the Course:		
This course aims at enabling the students to acquire skills for treasury management and understand the intellectual foundations of global financial markets, instruments and products, as also their use in managing financial risks.		
Objectives of the Course:		
The object of the study is enabling the students understand		
<ol style="list-style-type: none"> 1. Objectives of Treasury Management 2. 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. (<i>Theory and Problems</i>)		
Pedagogy:		
The following methods and forms of study are used in the course 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.		
Reference / Readings:		

1. P. K. Srivastava, ***Banking theory and Practice***, Himalaya Publishing House. (Latest edition)
2. Dudley Lockett, ***Money and Banking***, McGraw Hill. (Latest edition)
3. Gerald Hatler, ***Bank Investments and Funds Management***, Macmillan (Latest edition)
4. M. Y. Khan, ***Indian Financial System***, Tata McGraw Hill. (Latest edition)
5. Srivastava, Divya Nigam, ***Management of Indian Financial Institutions***, Himalaya Publishing House. (Latest edition)
6. Stigum, ***Managing Bank Assets and Liabilities***, Dow-Jones Irwin (Latest edition)
7. Vasant Desai, ***Banks and institutional management***, Himalaya Publishing House (Latest edition)
8. Vasant Joshi, Vinay Joshi, ***Managing Indian Banks- Challenges Ahead***, Response Books. (Latest edition)

Course Outcome:

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

CO1: To have a contextual appreciation of the changes taking place 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 which these changes bring.

CO2: Understand and conquer the complexities of FX and treasury management

CO3: Be able to solve integrated and practical treasury problem and identify and evaluate exchange rate risks facing domestic and multinational companies.

Online Resources:

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

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Program : **Master of Commerce [M.Com]**
 Course Code : **OGC036**
 Course Title : **Cost Management and Control**
 Number of Credits : **4**
 Effective from AY : **2022 – 2023**

Need of the Course:

The success of business depends on many factors and one attribute to measure success is profit. In order to increase the profit of the enterprise, management must know the various tools and techniques which can be used to control and to reduce cost. This course will help the students to understand the basics of cost management, and to familiarised with practical applications of the latest tools and techniques used for controlling cost.

Description of the Course:

This course is designed to provide knowledge about the basics of Cost management. This course also helps the students to understand the various techniques and performance evaluation methods used for controlling cost. It will also help the students to understand how to take decision to control the various costs by using LPP model, transportation and assignment problems.

Objectives of the Course:

The main objectives of the course are:		
<ol style="list-style-type: none"> 1. To understand the basis of cost management and how controlling of cost 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 learning curve.		
Unit 3	Linear Programming Problems and Network Analysis	20 Hours
Linear Programming – Meaning, assumptions, Applications of LP techniques in cost control, Constraints, Limitations (Including Problems). Network Analysis – Introduction, objectives, stages, drawing network diagram, PERT and CPM (Including Problems).		
Unit 4	Transportation and Assignment Problems	20 Hours
Transportation Problems – Introduction, applications of Transportation in Cost reduction and control, conditions, stages, Methods for 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 (Including Problems)		
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. Ravi M. Kishore, Strategic Cost Management, Taxmann, (Latest edition) 2. Jawahar Lal, Strategic Cost Management. Himalaya Publishing House, (Latest edition) 3. Edward Blocher, Cost Management: A Strategic Emphasis, Tata McGraw Hill. (Latest edition) 4. Hilton, Maher, & Selto, Cost Management, Tata McGraw-Hill Publishing Co. (Latest edition) 5. Frederick S. Hillier, Gerald J. Lieberman, Bodhibrata Nag, Preetam Basu, Introduction to Operation Research, McGraw Hill, 2017, (Latest edition) 6. Horngreen, Foster, & Datar, Cost Accounting: A Managerial Emphasis, PrenticeHall. (Latest edition) 7. L.R. Potti, Operations research, Yamuna Publications. (Latest edition) 		
Course Outcome:		

<p>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 taking managerial decision CO4: Able to do project planning and review of controlling techniques</p> <p>Online Resources: https://icmai.in/upload/Students/Syllabus2016/Final/Paper-15-Oct-2020.pdf https://icmai.in/upload/Students/Syllabus2016/Inter/Paper-9-April-2021.pdf https://globalcma.in/wp-content/uploads/2018/05/Final-Strategic-Cost-Management-Theory.pdf</p>

Program : **Master of Commerce [M.Com]**
 Course Code : **OGC037**
 Course Title : **Banking and Financial Institutions**
 Number of Credits : **04**
 Effective from AY : **2022 – 2023**

Need of the Course:
 The Financial sector, more specifically, Banking Sector has become very vibrant after implementation of new economic policy and introduction of financial sector reforms by the Government/Reserve Bank Of India, This course will enable the students to understand and to contribute to the strategic, operational policies and practices of commercial bank management in a competitive environment.

Description of the Course:
 This course will provide a brief introduction to the Banking sector, functions, and the role of bank. It includes the Regulatory Framework and Risk management of the Bank. The course also focuses on Financial Intermediaries and its economic role

Objectives of the Course:
 To provide students with an overview of commercial banking in India;
 To familiarize students with the regulatory framework of banks in India, Modern Banking services, and ALM system of Banks.
 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, 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.		
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.		
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:		
<ol style="list-style-type: none"> 1. Rao, P: Management of Banking and Financial Institutions, Deep Publications, (Latest edition) 2. M. Y. Khan : Indian Financial System, McGraw Hill, (Latest edition) 3. Smith, Gary : Money and Banking: Financial Markets and Institutions, London Addison-Wesley Publishing Company. (Latest edition) 4. Deva V. E-Banking, New Delhi, Commonwealth. (Latest edition) 5. Varshney P. N.: Banking Law & Practice, New Delhi, Sultan Chand & Sons, (Latest edition) 6. Burton M. &Lombra R.: The Financial System and the Economy: Principles of Money and Banking, Australia: South-Western College, (Latest edition) 7. ICFAI : Commercial Banking, Hyderabad, ICFAI, (Latest edition) 8. Justin P. &Padmalatha S.: Management of Banking & Financial Services, NewDelhi, Pearson. (Latest edition) 9. R Glenn Hubbard: Money Banking and the Financial System, Pearson India, (Latest edition) 10. NSE, NCFM Banking Sector Intermediate Module.. 		
Course Outcome:		
After Completion of these course Students will able to:		
CO1: Understand the role of Banking in the Economy.		
CO2: Understand the Risk management of the Banking Sector and gain in-depth knowledgeof banking services.		
CO3: Understand the Economic Role of Financial Intermediaries and will gain knowledgeof other Non-Financial Institutions.		
Online Resources:		
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/		

Program : **Master of Commerce [M.Com]**
 Course Code : **OGC038**
 Course Title : **Insurance Management**
 Number of Credits : **04**
 Effective from AY : **2022 – 2023**

Need of the Course:		
This course will enable the students to understand various aspect of insurance sector. This course will also familiarise the students how insurance company operates, manages the risk and how claims are settled. It will help the students to understand the marketing strategies adopted by the insurance firm to market their product. It is a perfect choice to understand the various policies and also to shape an individual towards career opportunity.		
Description of the Course:		
This course is designed to provide knowledge about the overview of insurance industry. It covers topic related to fundamentals of insurance, risk management, various policies, premium calculation and mechanism used by insurance company to settle the claims of their clients.		
Objectives of the Course:		
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 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 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 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.		
Pedagogy:		

The pedagogy for this course constitutes a mixture of Lectures, Case study, Assignment and Group Discussions

Reference / Readings:

1. P.K. Gupta, **Fundamentals of Insurance**, Himalaya Publishing House (Latest edition)
2. Pal, K. Bodla B.S. Garg, M.C. **Insurance Management, Principles and practice**. Deep Publication (Latest edition)
3. Mishra, M.N & Mishra S.B. **Insurance Principles and Practice**. Chand publishing (Latest edition)
4. M. Y. Khan: **Indian Financial System**, McGraw Hill, (Latest edition)
5. Emmett J. Vaughan, Therese M. Vaughan, **Fundamentals of Risk and Insurance**, Wiley, (Latest edition)
6. **Principles and Practice of General Insurance**, ICAI
7. **Principles and Practice of Life Insurance**, ICAI
8. ICSI, **Insurance Law and Practice**
9. NSE, NCFM **Insurance Intermediate Module**

Course Outcome:

After completion of this course the students will

CO1: Understand the fundamentals of Insurance sector in India.

CO2: Gain in-depth knowledge of various insurance policy, rating mechanism and claim management.

CO3: Understand the marketing strategies used in insurance sector.

Online Resources:

<https://licindia.in/> / <https://www.gicofindia.com/en/>
<https://www.icsi.edu/media/webmodules/publications/9.3%20INSURANCE%20LAW%20AND%20PRACTICE.pdf>
<https://www.insuranceinstituteofindia.com/web/guest/agents1>
<https://www.insuranceinstituteofindia.com/web/guest/insurance-marketing-firm>
[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](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)

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

Course Code : **OGC039**

Course Title : **International Marketing**

Number of Credits : **4**

Effective from AY : **2022 – 2023**

Need of the Course:

The subject '**International Marketing**' helps in understanding the complexities in the Global marketing environment and learn International marketing concepts, product strategy and branding issues, pricing and communicating decisions, negotiations with customers, International marketing research and Global E-marketing.

Description of the Course:

This course is designed to motivate the students to understand (1) Introduction to International Marketing and Global Marketing Environment (2) Product Strategy and Branding for International Markets (3) Pricing and Communication Decision for International Markets (4) Negotiating with International Customers, International Marketing Research and Global E-Marketing.

Objectives of the Course:		
<ol style="list-style-type: none"> 1. To understand International Marketing and 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
<p>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.</p> <p>Global Marketing Environment – Definition –Reasons for Global Marketing Environment – Models of Environmental Analysis – PEST – SLEPT – STEEPLE - Factors within the Global Environment.</p>		
Unit 2	Product Strategy and Branding for International Markets	15 Hours
<p>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 – InternationalProduct Life Cycle - Product Strategy (Importance of Product Strategy - Elements of a Product Strategy - Creating Product Strategy - Power of the Product Strategy).</p> <p>Branding Issues – Strategic International Branding – Themes of Brand as Differentiator – Local Vs Global Brands – Strategic Advantages of Building International Brands.</p>		
Unit 3	Pricing and Communication Decision for International Markets	15 Hours
<p>Pricing Decisions - Factors affecting International Pricing Strategies - Factors affecting Pricing Decisions - Pricing Approaches - Pricing Issues in International Marketing.</p> <p>Communication in Marketing - Steps in Developing an Effective Communication -Integrated Marketing Communication - Global Communication Strategy - Factors Influencing Communication Decisions – Advertising - Public Relations - Personal Selling - Sales Promotion.</p>		
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.International Marketing Research - Scope of International Marketing Research - Research of Industry, Market Characteristics and Market Trends (Buyer Behaviour Research -ProductResearch - 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 behaviour - Payment systems).</p>		
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 and understanding different International marketing)
- Self-study on reading reference books in International marketing management area to understand the importance of international marketing, product decisions, pricing decisions, marketing research, communication and negotiating with customers.
- In addition to the lectures, review sessions with self-learning of advanced areas in the course with latest developments.

Reference / Readings:

1. Kiefer Lee and Steve Carter; ***Global Marketing Management***; Oxford University Press, (Latest edition)
2. Phillip R. Cateora, John L. Graham and Mary C. Gilly; ***International Marketing***; McGraw-Hill Education. (Latest edition)
3. Michael R. Czinkota and Ilkka Ronkainen; ***International Marketing***; South-Western College Publishing, (Latest edition)
4. Shakeel Ahmad Siddiqui; ***International Marketing***; Dreamtech Press, (Latest edition)
5. Vasudeva PK; ***International Marketing***; Excel Books, (Latest edition)
6. Gerald Albaum, Edwin Duerr and Alexander Josiassen; ***International Marketing and Export Management***; Pearson, (Latest edition)
7. Sak Onkvisit and John J. Shaw; ***International Marketing: Strategy and Theory***; Routledge Publishing, (Latest edition)

Course Outcome:

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, product marketing strategies and branding issues.

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

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

Online Resources:

Online E-Books:

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-steeple-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>

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Program : **Master of Commerce [M.Com]**
Course Code : **OGC040**
Course Title : **Retail Marketing**
Number of Credits : **04**
Effective from AY : **2022 – 2023**

Need of the Course:

Present globalised world witnessed a dynamic change in the way goods and services are marketed, and retailing is one such initiatives seen in all countries which ensures everything under one roof. The retail marketing enables equating the demand with the supply with least possible cost ensuring satisfaction, both to the buyers and sellers. How and in what way retailing marketing is taking place enables a student to understand its importance and in future may help in setting up own retail outlets for catering the needs of the consumers.

Description of the Course:

This course provides an overview of retailing, how and in what way the retailing marketing started and evolved over the years, the role of foreign players in retail marketing and impact of FDI on retail business around the world. Followed by explaining different retail marketing strategies available for successfully managing the retail business during its life cycle. The significance and importance of location and layout aspect is taken up subsequently for ensuring the establishment of a retail business. Once the retail business is setup, effective ways of merchandise planning, namely procurement and pricing strategies for ensuring effective selling is also covered at the end.

Objectives of the Course:

This paper provides students with a basic information w.r.t (1) role, importance and significance of retailing, (2) how and in what way FDI helps in developing retailing business, various retail marketing strategies for improving competitive advantage, (3) the ways in which effectively identifying the location for a retail business, the layout pattern for easy accessibility, and (4) merchandise planning w.r.t procurement and pricing.

Course content		
Unit 1	An Overview of Retailing	15 Hours
<p>Introduction to Retail Industry – Growth of Retail in India – Global Retailers – Classification of retail organizations – types of ownership – merchandise offered – 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 Retailing (Case Studies).</p> <p>International retail marketing – FDI in Indian Retail Sector – Single Brand & multi-Brand Retail – Global scenario of FDI in retail sector – FDI Policy Initiatives (Case Studies).</p>		
Unit 2	Retail Marketing Strategy	15 Hours
<p>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)</p>		
Unit 3	Retail Location and Layout	15 Hours
<p>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)</p>		
Unit 4	Merchandise Planning and Retail Marketing Mix	15 Hours
<p>Merchandising – Merchandise planning – 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 retail pricing strategy – retail pricing objectives - Analyzing merchandise performance (Case Studies)</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 reading research papers in the area of Retail Marketing).</p>		
Reference / Readings:		
<ol style="list-style-type: none"> 1. Michael Levy, Barton Weiz & Ajay Pandit : <i>Retailing Management</i>, Tata Mc Graw Publishing Co., New Delhi. (Latest edition) 2. Chetan Bajaj, Rajnish Tuli & Nidhi Srivastava : <i>Retail Management</i>, Oxford University Press. (Latest edition) 3. K V S Madhan : <i>Fundamentals of Retailing</i>, Tata Mc Graw Publishing Co., New Delhi. (Latest edition) 4. Swapna Pradhan : <i>Retailing Management – Text and Cases</i> , Tata Mc Graw Publishing Co., New Delhi (Latest edition) 		
Course Outcome:		

Upon Completion of the course the students will be able to:

CO1 Understand the significance of retail marketing in the present globalised business world.

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

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

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

Online Resources:

https://en.wikipedia.org/wiki/Retail_marketing
<https://www.open.edu/openlearn/money-business/business-strategy-studies/retail-marketing/content-section-0?active-tab=description-tab>

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Program : **Master of Commerce [M.Com]**
 Course Code : **OGC041**
 Course Title : **Customer Relationship Management**
 Number of Credits : **04**
 Effective from AY : **2022 – 2023**

Need of the Course

: In today's corporate world staying competitive, efficient and effective, are key to being successful. Corporations employ best practices in the quest for excellence and the need for a student to understand and adopt the change is necessary. A student needs to get a real world understanding of customer relationship management.

Description of the Course:

This course is focused on the holistic understanding of customer relationship management. It defines the CRM process, its concepts and goals. Value creation and its benefits to customers and organisations is highlighted. It finally explains CRM as a strategy and manner of implementation.

Objectives of the Course:

For a student to be able:
 To understand and describe a customer relationship management application
 To understand how it has been successfully implemented in various organizations and what does it take to ensure a successful implementation
 To participate in an implementation of CRM by understanding the business case and 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 organisation, customers and market, Limitations of CRM, success Factors of CRM and CRM myths.		
Unit 2	CRM Process and Developing CRM Strategy	15 Hours

Introduction and objectives of CRM process; The CRM cycle: Assessment Phase, PlanningPhase, 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 customer receives: the nature of value, value proposition, value assessment. The value that organisation receives: customer profitability, customer acquisition and itseconomics, 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 dataimport; train and retain; roll out and system hand-off; support.		
Unit 4	CRM in Service Industry and E-CRM	15 Hours
Status of CRM in service industry in India; Relevance of CRM for hospital services; CRM in banking and financial services; CRM in insurance sector; The past, present and future ofCRM. 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.		
Pedagogy:		
Lectures/ case analysis/assignments/class room interaction/lab		
Reference / Readings:		
<ol style="list-style-type: none"> 1. Judith W .Kincaid, <i>Customer Relationship Management Getting it Right</i>, Pearson Education (Latest edition) 2. H.Peeru Mohamed , A Sagadevan, <i>Custmer Relationship Management, A Step byStep Approach</i>, Vikas Publishing House (Latest edition) 3. Adrian Payne, <i>HANDBOOK OF CRM: Achieving Excellence in CustomerManagement</i>, Butterworth-Heinemann is an imprint of Elsevier (latest edition) 4. John Gosney, Thomas Boehm, <i>Customer Relationship Management Essentials</i>,PHI. (latest edition) 5. S. Sheela Rani, <i>Customer relationship Management</i>, Margham Publications. (latest edition) 6. B. Kavitha, <i>Customer Relationship Management</i>, OrangeBooks Publication. (latest edition) 7. Jerry fjermestad, Nicholas Romano, <i>Electronic Customer Relationship Management</i>, PHI. (latest edition) 		
Course Outcome:		
CO1. Students will gain an insight into business drivers, and what it takes to successfully implement a CRM application in a company.		
CO2. Students will design customer relationship management strategies by understanding customers' preferences for the long-term sustainability of the Organizations.		
Online Resources:		
http://www.sasurieengg.com/e-course-material/MBA/II-Year-Sem-3/BA7015%20CUSTOMER%20RELATIONSHIP%20MANAGEMENT.pdf https://www.businessmanagementideas.com/crm/customer-relationship-management/customer-relationship-management-crm-introduction-what-is-objectives-notes-examples/18371 https://www.brainkart.com/subject/Customer-Relationship-Management/77/		

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Program : **Master of Commerce [M.Com]**
 Course Code : **OGC042**
 Course Title : **Travel and Tourism Management**
 Number of Credits : **4**
 Effective from AY : **2022 – 2023**

Need of the Course:		
<p>Tourism and Travel industry is one of the top ranked industries in the world responsible for transforming any economy. The role and importance of this industry enables a student to identify either the job opportunities available or start own business venture in tourism and travel related areas. Students are also encouraged to learn the double impact, positive and negative, of this industry to the local destination so that sustainability can be maintained and ensured for future generations.</p>		
Description of the Course:		
<p>The course begins with basic understanding of tourism and travel industry clearly providing various reasons for people to travel and what constitutes tourism industry, i.e., tourism industry is in a way invisible but becomes visible in the form of a mixture of various other ancillary industries. The course provides detailed background on the demand for tourism and the related supply of tourism, so students can easily make out how to equate the demand- supply equation of tourism and travel industry. Marketing of tourism is also covered in detail by giving the importance and role of various marketing intermediaries. The course ends with providing a bird's eye view of the potential future implications of tourism and travel industry.</p>		
Objectives of the Course:		
<p>To understand the significance of travel and tourism industry To understand the socio-economic impact of travel and tourism To learn the impact caused by Covid19 on travel and tourism industry To assess the demand for and supply of travel and tourism industry To explore the future potential of travel and tourism industry</p>		
Course content		
Unit 1	Introduction of Tourism and Travel	14 Hours
<p>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.</p>		
Unit 2	Demand for Travel and Tourism and Tourist Destinations	14 Hours
<p>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.</p>		
Unit 3	Supply of Travel and Tourism and Marketing of Tourism	14 Hours
<p>Assessing the 4A's of travel and tourism industry – Attractions (how to plan and market) – Accessibility (how to plan transportation to make travel comfortable) – Accommodation</p>		

(how to plan and make stay comfortable) – 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 product 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
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Socio-economic impact of disasters (natural and man-made) on travel and tourism industry – What makes 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 Wellnesstourism as a modern trend – Space Tourism: Problems and Prospects – Virtual Tourism: Role of Social Networking Sites and impact on Destination Image – What to Look for in theNext 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 supply of tourism and demand for tourism.

Reference / Readings:

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

Course Outcome:

Students will be able to identify:
CO01: The mechanisms of demand and supply in the tourism industry.
CO02: How to market tourism as a quality product through different promotional mediums in a sustainable manner.

Online Resources:

<https://www.unwto-tourismacademy.ie.edu/> / <https://icieducation.com/courses/business/travel-tourism/>
<https://ourworldindata.org/tourism> / <https://wttc.org/> <https://www.unwto.org/>
<https://www.oxfordhomestudy.com/courses/travel-and-tourism-online-courses/free-tourism-courses>
https://www.tutorialspoint.com/tourism_management/tourism_management_tutorial.pdf
<https://tourismnotes.com/travel-tourism/>

<https://www.collegetutor.net/notes/Travel and Tourism notes>

Semester 4

Program : **Master of Commerce [M.Com]**
 Course Code : **RSOC041**
 Course Title : **Advanced Econometrics**
 Number of Credits : **4**
 Effective from AY : **2022 – 2023**

Need of the Course:

A significant amount of empirical research work in finance that facilitates policy making at macroeconomic level and management of risk at individual and institutional level transactions is well supported by the discipline of econometrics. However it is important to acquire skills in using advanced tools and techniques available in the field of econometrics and hence the need for this course in advanced econometrics.

Description of the Course:

Advanced econometrics develops on the basics of financial econometrics course and extends to the study of advanced econometric models with applications in cross-section, time series and panel data. Special advanced regression models designed for limited dependent variable, advanced multivariate time series models with vector autoregression specification, models for examining long-run relationship between variables of interest are covered in this course. Similarly, advanced volatility models and panel data econometrics with detailed procedures for identifying right panel data models are also included in this course.

Objectives of the Course:

- (i) To enable learners apply cross-section regression models on limited dependent variables.
- (ii) To enable learners acquire skills in time series modelling and forecasting with advanced analytical techniques for short term and long-term relationships in variables of interest.
- (iii) To enhance skills in estimation and forecasting of volatility. (iv) 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
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.		
Unit 2	Multivariate Time Series Analysis	15 Hours
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.		
Unit 3	Advanced Volatility Models	15 Hours

Multivariate GARCH and conditional correlations models – Constant and Dynamic Conditional Correlations models – BEKK GARCH model – Stochastic volatility models: Concept, structure, Kalman filter.

Unit 4	Panel Data Econometrics	15 Hours
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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 - Breusch and Pagan Lagrange Multiplier Test – Hausman Test – Non-Stationary Panel - Panel unit root and cointegration tests.

Pedagogy:

Lectures / case analysis / assignments / class room interaction / lab. Practical problems may be solved using available open source software's.

Reference / Readings:

1. Fobozzi, F., Focardi, S., Rachev, S. and Arshanapalli, B. *The Basics of Financial Econometrics: Tools, Concepts and Asset Management*, Wiley. (Latest edition)
2. Guidolin, M. and Pedio, M. *Essentials of Time Series for Financial Applications*, Academic Press, UK. (Latest edition)
3. Asteriou Dimitriou, *Applied Econometrics*, Palgrave Macmillan, New York (Latest edition)
4. Cameron Samuel, *Econometrics*, McGraw Hill, New York. (Latest edition)
5. Davidson, J. *Econometric Theory*, Blackwell, USA. (Latest edition)
6. Goldberger, A.S. *Introductory Econometrics*, Harvard University Press, Cambridge. (Latest edition)
7. Greene, W. *Econometric Analysis*, Prentice Hall, New York. (Latest edition)
8. Gujarati, D. *Basic Econometrics*, McGraw Hill, New Delhi. (Latest edition)
9. Hayashi, F. *Econometrics*, Princeton University Press, Princeton. (Latest edition)
10. Pattersen, Kerry, *An Introduction to Applied Econometric: Time Series Approach*, Palgrave Macmillan, New York. (Latest edition)

Course Outcome:

Upon completion of the course learners will be able to:

CO01: Apply probability based models including LPM, logit and probit models to data in social sciences.

CO02: Perform forecasting by developing VAR models.

CO03: Estimate Granger causality models including the VAR framework.

CO04: Develop models for examining long-run relationship between financial variables using Johansen's cointegration and ARDL models.

CO05: Forecast financial market volatility using advanced GARCH volatility models and Kalman filter.

CO06: Demonstrate ability to develop useful panel data models with appropriate diagnostic procedures.

Online Resources:

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

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Program : **Master of Commerce [M.Com]**
 Course Code : **RSOC042**
 Course Title : **Business Analytics**
 Number of Credits : **4**
 Effective from AY : **2022 – 2023**

Need of the Course:		
The world is moving towards digital age. It's a mammoth task for the businesses to make sense of the enormous amount of available data. In order to make business decisions and use this data for developing competitive, it is necessary to understand how to use this data. The Business Analytics integrates the areas of data science, analytics and business decision making.		
Description of the Course:		
The course introduces learners to the concept of business analytics and reliable ways to collect, analyse, and visualize data—and utilize data in making business decisions. The course will cover data modelling and predictive analytics at a high-level. The major categories of business analytics are covered in significant detail. This includes descriptive and predictive analytical techniques.		
Objectives of the Course:		
(i) To apprise the learners about Business analytics process and provide exposure to relevant applications and programming used in Business analytics. (ii) To develop expertise in learners in using data visualization tools and techniques for obtaining business insights. (iii) To train learners in Python. (iv) To enable learners apply machine learning techniques.		
Course Content		
Unit 1	Introduction to Business Analytics	10 Hours
Meaning and significance of business analytics - What is 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 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 python platform-working with python-Obtain and understand 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.		
Pedagogy:		

Lectures / case analysis / assignments / class room interaction / lab. Practical problems may be solved using available open source software's.

Reference / Readings:

1. Laursen, G. and Thorlund, J, **Business Analytics for Managers**, Wiley. (Latest edition)
2. Kumar, U, **Business Analytics: The Science of data-Driven Decision Making**, Wiley. (Latest edition)
3. Rao, P., **Business Analytics: An Application Focus**, PHI Learning, Delhi. (Latest edition)
4. Baesens, B., **Analytics in a Big Data World**, Wiley. (Latest edition)
5. Abbott, D., **Applied Predictive Analytics**, Wiley. (Latest edition)
6. Winston, W, **Microsoft Excel Data Analysis and Business Modeling**, Pearson. (Latest edition)
7. Tatsat, H., Puri, S., Lookabaugh, B, **Machine Learning and Data Science Blueprints for Finance**, O'Reilly Media Inc., Boston, USA. (Latest edition)
8. Mitchell, T, **Machine Learning**, McGraw Hill. (Latest edition)
9. Kang, M. and Choi, E, **Machine Learning: Concepts, Tools and Data Visualization**, World Scientific. (Latest edition)
10. Gujarati, D, **Basic Econometrics**, McGraw Hill, New Delhi. (Latest edition)
11. Hayashi, F, **Econometrics**, Princeton University Press, Princeton. (Latest edition)

Course Outcome:

CO1. Explain the concepts in business analytics, its process and strategic significance. **CO2.** Perform descriptive analytics on data with techniques of descriptive statistics and data visualization.

CO3. Learn how to work with Python.

CO4. Apply techniques of Dummy classifier, Logistic regression, Decision tree and Random forest

Online Resources:

<https://www.coursera.org/specializations/analytics#courses>

<https://www.python.org/>

<https://www.udemy.com/course/python-for-data-science-and-machine-learning-bootcamp/>

<https://www.udemy.com/course/python-for-data-analysis-step-by-step/>

<https://www.youtube.com/watch?v=y4S2gNbl9Ec>

<https://numpy.org/>

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

Course Code : **DSD041**

Course Title : **Dissertation**

Number of Credits : **16**

Effective from AY : **2022 – 2023**

Need of the Course:

Present globalised world needs relevant and timely information for making calculated decisions, which becomes effective only if the problem to be solved is known on time, source of relevant data (quantitative, qualitative, or mixed) are identified, collected and analysed using appropriate tools and techniques, and the results are interpreted in such a way that the identified research problem gets answered.

Description of the Course:

This course helps the students in acquiring the required knowledge about how to carry out a successful research. This course helps students in applying the research knowledge gained during previous semesters in to practical situations where in they will be able to develop the skill of carrying out extensive literature review relevant to the research problem, developing research gap, related research questions to be solved, relevant / appropriate objectives, related hypothesis and also the tools and techniques to be applied for data analysis, identification of source of data, collection and finally carrying out data analysis and interpretation of the results obtained. The final result of the course is preparation of good quality dissertation and also a working paper which may be submitted for publication.

Objectives of the Course:

- To identify the research gap using extensive literature review and preparation of content analysis.
- To identify source of data, ways of collecting the data and applying relevant tools and techniques for analysing the data so collected.
- To develop standard quality research report clearly showing all the relevant components of an effective report and also 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>] – Commencement of Introduction and Literature Review Chapter [<i>Draft copy submission and revision</i>]. • Identification of Research Gap, Research Topic [Qualitative / Quantitative / Mixed] • Identification of research journals where the result of the work can be submitted. • Exploring the possibility of research collaboration of research scholars working in the similar areas (within India and outside) & interacting with the identified research scholars about the proposed research problem and ensuring research association. [<i>if possible</i>] [by strictly following the academic and research ethics] • Making 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 [RQ's / O's / H's] ➤ HOW the research is going to be completed [Data source / collection / analysis / interpretation] <p style="text-align: right;">[During the period December-January]</p>		
Stage 2	Data Analysis [Source / Collection Methods / Tools and Techniques to be used]	60 Hours
<ul style="list-style-type: none"> • Identification of Source of Data – Collection of Data [by strictly following the academic and research ethics] – 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 weekly presentation of the progress made. <p style="text-align: right;">[During the period January-February]</p>		
Stage 3	Report Writing	60 Hours

	<ul style="list-style-type: none"> • Finalisation of Introduction and Literature Review sections. • Draft copy submission of Analysis & Interpretation section – Revision and finalisation. • Draft copy submission of Theoretical contributions, Practical and Managerial implications, Suggestions for further research based on the Content Analysis and Data Analysis results – Revision and finalisation. • Final Copy of the Dissertation. [by strictly following the academic and research ethics] • Making weekly presentation of the progress made. <p style="text-align: right;">[During the period February-March]</p>	
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. [by strictly following the academic and research ethics] • Sharing the draft copy of the paper with research collaborators (if any) – revising and finalising the paper. • Submission of the paper (optional) – 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>) <p style="text-align: right;">[During the period March-April]</p>	
Pedagogy:		
Discussion on relevant research papers – Case Studies – 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. David Evans, Paul Gruba and Justin Zobel, How to Write a Better Thesis, Springer.(Latest edition) 2. Wayne C. Booth; Gregory G. Colomb; Joseph M. Williams; Joseph Bizup; and William T. Fitzgerald, The Craft of Research, The University of Chicago Press. (Latest edition) 3. Kate L. Turabian, A Manual for Writers of Research Papers, Theses, and Dissertations, The University of Chicago Press. (Latest edition) 4. Simon Kendel, How to write a Research Paper, Bookboon.com. (Latest edition). 5. Adrian Wallwork, English for Writing Research Papers, Springer. (Latest edition) 6. Stephen Howe, PhraseBook for Writing Papers and Research in English, The Whole World Company Press. 7. Margret Cargill and Patrick O’Conner, Writing Scientific Research Articles: Strategy and Steps, Wiley Blackwell. (Latest edition) 		
Research Papers:		
<ul style="list-style-type: none"> • Justin Paul and Alex Raip Criado (2020), <u>The Art of writing literature review: What do we know and what do we need to know?</u>, International Business Review, 29, 1- 7 [https://doi.org/10.106/j.ibusrev.2020.101717] • Thomas V. Perneger and Patricia M. Hudelson (2004), <u>Writing a research article: advice to beginners</u>, International Journal of Quality in Health Care, 16/3, 191-192 		
Course Outcome:		
<ul style="list-style-type: none"> • Standard quality dissertation work • Standard quality research paper • Submission and acceptance of the research paper in standard academic journals (<i>if received on time</i>) 		

Online Resources:

<https://www.scribbr.com/category/research-paper/>

<https://www.grammarly.com/blog/how-to-write-a-research-paper/>

[https://www.editage.com/insights/the-complete-guide-to-writing-a-brilliant-research-](https://www.editage.com/insights/the-complete-guide-to-writing-a-brilliant-research-paper)

[paper https://thebestschools.org/resources/how-to-write-research-paper/](https://thebestschools.org/resources/how-to-write-research-paper/)

[https://www.wlc.edu/uploadedFiles/Content/Academics/Student Success Center/ResearchPaper.pdf](https://www.wlc.edu/uploadedFiles/Content/Academics/Student_Success_Center/ResearchPaper.pdf)

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