



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.

- 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

- Inculcates managerial skills and theoretical knowledge for managing business units with special focus on functional areas of business and management.
- Imparts advanced accounting knowledge and skills and provides awareness regarding latest developments in the field of accounting.
- 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.
- Acquires the expertise in specialized fields like finance, taxation, marketing, functional management and information technology.
- Develops the quantitative aptitude and analytical skills of the learner.
- Facilitates the learner to pursue career in professional areas of commerce and management such as taxation, financial services, consultancy etc.

DURATION OF THE PROGRAMME:

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.

Semester 1

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 Accounting	4	14
DSOC016	Financial Services Operations	4	16
	<u>BUSINESS MANAGEMENT</u>		
DSOC017	Human Resource Management	4	19
DSOC018	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
	<u>ACCOUNTING AND FINANCE</u>		
OGC031	Corporate Valuation	4	50
OGC032	Corporate Mergers and Acquisitions	4	52
OGC033	Indirect Tax	4	55
OGC034	Financial Risk Management	4	57
OGC035	Treasury and Forex Management	4	59
OGC036	Cost Management and Control	4	61
	<u>BUSINESS MANAGEMENT</u>		
OGC037	Banking and Financial Institutions	4	63
OGC038	Insurance Management	4	65
OGC039	International Marketing	4	67
OGC040	Retail Marketing	4	70
OGC041	Customer Relationship Management	4	72
OGC042	Travel and Tourism Management	4	74

Semester 4

Code No	Name of the Course	Credits	Page No
RSOC041	Advanced Econometrics	4	72
RSOC042	Business Analytics	4	78
DSD041	Dissertation	16	80

Semester 1

Program	: Master of Commerce [M.Com]
Course Code	: DSCC011
Course Title	: Advanced Financial Management
Number of Credits	: 04
Effective from AY	: 2022 – 2023

Need of the Course:

This course will enable to the student to understand how corporations make important investment and financing decisions, and how they establish working capital policies. The course also lays a foundation for more complex financial topics that arise in additional elective courses in finance. This course in financial management describes the corporation and its operating environment; it will help any future manager to understand how the finances of a company work, and how they will be interfacing with finance.

Description of the Course:

This course is designed to provide fundamental knowledge about the finances and management of finances of the company linked to the long term and short term decisions. The course provides tools to manage and run a company or organization, understanding its competitive and institutional positioning and identifying its strengths and weaknesses and also ability to evaluate the situation and the foreseeable evolution of the company based on the relevant records of information.

Objectives of the Course:

To provide fundamental knowledge about the finances and management of finances of the company.
 To enable the students to understand the process of financial decision making to enhance shareholder's wealth.
 To understand the techniques of financial management and apply the techniques in financial decision making.

Course content

Unit 1	Introduction to Financial Management	10 Hours
Introduction – Meaning and Definition - Goals of Financial Management - Finance Functions - Interface between Finance and Other Business Functions – Time Value for Money (Theory Only)		
Unit 2	Financing and Investment Decisions	20 Hours
COST OF CAPITAL - Meaning of Cost of Capital - Cost of Different Sources of Finance - Weighted Average Cost of Capital (Including Problems) LEVERAGES - Operating Leverage - Application of Operating Leverage - Financial Leverage - Combined Leverage (Including problems). CAPITAL STRUCTURE – Introduction - Factors affecting Capital Structure - Theories of Capital Structure (Theory Only). CAPITAL BUDGETING - Introduction - Capital Budgeting Process - Investment Evaluation - Appraisal Criteria - Capital Budgeting Techniques. (Including problems). RISK ANALYSIS IN CAPITAL BUDGETING - Risk adjusted Discount Rate - Certainty Equivalent Approach - Probability Distribution Approach -Sensitivity Analysis – Scenario Analysis- Simulation Analysis - Decision Tree Approach (Including problems).		
Unit 3	Working Capital Management	20 Hours

WORKING CAPITAL-Meaning- Operating Cycle - Determinants of Working Capital - Approaches for Working Capital Management - Estimation of Working Capital - Working Capital and Bank Finance. [Includes practical problems].

CASH MANAGEMENT - Motives for Holding Cash - Objectives of Cash Management - Models for determining Optimal Cash Needs - Cash Planning - Cash Forecasting and Budgeting. [Includes practical problems].

RECEIVABLES MANAGEMENT: Introduction - Costs associated with maintaining Receivables - Credit Policy Variables - Evaluation of Credit Policy [Includes practical problems].

INVENTORY MANAGEMENT: Purpose of Inventory - Costs Associated with Inventories - Inventory Management Techniques - Importance of Inventory Management Systems [Includes practical problems].

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

Pedagogy:

Lecture/ Classroom Discussion/ Presentation/ Case Study/ Group Project or a combination of some of these. Sessions shall be interactive in nature to enable peer group learning. Practical problems may be solved using available open source software’s..

Reference / Readings:

1. Khan, M.Y & Jain, P.K.: *Financial Management*; Tata McGraw Hill, New Delhi. (Latest edition)
2. Pandey, I. M.: *Financial Management*; Vikas Publishing House, New Delhi, (Latest edition)
3. Chandra, Prasana: *Financial Management*; Tata McGraw Hill, New Delhi, (Latest edition)
4. Brealey and Meyers: *Principles of Corporate Finance*; Tata McGraw Hill, New Delhi, 2010. (Latest edition)
5. Keown, Martin, Petty and Scott (Jr): *Financial Management; Principles and Applications*; Prentice Hall of India, New Delhi, (Latest edition)
6. Gitman, L.J: *Principles of Managerial Finance*; Addison Wasley, 2017. (Latest edition)
7. Vanhorne, James C: *Financial Management and Policy*; Prentice Hall of India, New Delhi, (Latest edition)
8. Kishore Ravi, M: *Financial Management*; Taxman, (Latest edition)

Course Outcome:

- CO1 Gain expert knowledge of principles and concepts used in finance;
- CO2 Be able to find out the best course of action among several financial options;
- CO3 Gain the understanding to apply financial concepts and principles in overall management of an enterprise;
- CO4 Learn to manage short-term resources of a business firm.

Online Resources:

- https://www.icai.org/new_post.html?post_id=16954
- https://www.icsi.edu/media/webmodules/FINANCIAL_AND_STRATEGIC_MANAGEMENT.pdf
- <https://icmai.in/upload/Students/Syllabus2016/Inter/Paper-10-Feb-2022.pdf>

Program	: Master of Commerce [M.Com]
Course Code	: DSCC012
Course Title	: Capital markets and Stock Exchange Operations
Number of Credits	: 4
Effective from AY	: 2022 – 2023

Need of the Course:

The course is designed to provide a good understanding in the field of investments and to learn about the theoretical frame work of Indian Capital Markets. This course will equip the student with the knowledge of Indian Capital markets and its working mechanism. The course will enable the student to make their careers in stock broking services.

Description of the Course:

This course focuses on Overview of Indian capital markets that incorporate both Primary and Secondary markets. Further, the students will be exposed to the trading and settlement procedures in the Indian capital markets. Students shall be equipped with the knowledge of stock market indices and the risk management and surveillance system in Indian capital markets.

Objectives of the Course:

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

Course content

Unit 1	Introduction to Capital Markets	16 Hours
<p>An overview of Indian Securities Market, Primary Market - Meaning – Book Building Process– Functions, Intermediaries, Role of Primary Market – Methods of floatation of Capital – problems of New Issues Market –IPO’s –Investor protection in primary market – recent trends in primary market – SEBI measures for primary market.</p> <p>Secondary Market: Meaning, Nature, Functions of Secondary Market – Organization and Regulatory Framework for stock exchanges in India – Defects in working of Indian stock exchanges – SEBI measures for secondary market –Listing of Securities: Meaning – Merits and Demerits – Listing requirements, procedure, fee – Listing of rights issue, bonus issue, further issue – Listing conditions of BSE and NSE – Delisting</p>		
Unit 2	Trading and Settlement in Indian Stock Exchanges	16 Hours
<p>Indian Stock Exchanges: BSE – Different trading systems – Share groups on BSE – BOLT System – Bulk deals – Block deals – Short Selling – Margin Trading – BSE SME Platform. NSE – Market segments – NEAT system options – Market types, order types and books – Market phases – Limited physical market, Block trading session - Clearing and Settlement systems in Indian Stock Exchanges - Introduction – Transaction Cycle – Settlement Agencies – Clearing & Settlement Process –Different Types of Settlements – Rolling Settlement – Pay in and pay out –Demat settlement – Physical settlement – Funds settlement – Valuation debit – Valuation price – Shortages –Auctions – Risks in settlement – Penalties.</p>		
Unit 3	Indian Stock Market Indices	16 Hours
<p>Stock Market Index – Meaning – Purpose and Consideration in developing index –Methods (Weighted Aggregate Value method, Weighted Average of Price Relatives method, Free Float method) – BSE Sensex –Scrip selection criteria – Construction – BSE Investment Strategy Indices – BSE Thematic Indices – BSE Sectoral Indices - NSE indices – S&P CNX Nifty – Scrip selection criteria – Construction.</p>		

Unit 4	Risk Management and Surveillance System in Indian Stock Exchanges	12 Hours
Risk Management system in BSE &NSE – Margins – Exposure limits – Surveillance system in BSE &NSE –Circuit breakers – Surveillance activities – Online surveillance – off-line surveillance – Rumour verification –Risk management – Risk containment measures – Settlement guarantee Mechanism – Asset/capital adequacy –margins – Inspection of books and investigation – Penal Charges and on-line monitoring		

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. Punithavathy Pandian *Security Analysis and portfolio Management*, Vikas Publishing House Pvt. Ltd. (Latest edition)
2. V. A. Avadhani, *Investment and Securities Market in India*, Himalaya Publishing House. (Latest edition)
3. Prasanna Chandra, *Security Analysis and Portfolio Management*, Tata McGraw – Hill. (Latest edition)
4. Sanjeev Agarwal, *A Guide to Indian Capital Market*, Bharat Publishers (Latest edition)
5. Prasanna Chandra, *Investment Analysis*, Tata McGraw Hill, Latest Edition, (Latest edition)
6. P R Joshi, *Global Capital Markets – shopping for finance*, Tata Mc Graw Hill (Latest edition)
7. Capital Market (Dealers) Module, Workbook from NSE Financial Markets: A Beginners' Module, Workbook from NSE (Latest edition)

Course Outcome:

Upon completion of this course the student shall be able

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

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

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

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

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

Online Resources:

1. www.bseindia.com
2. www.nseindia.com
3. www.moneycontrol.com
4. www.economicstimes.com
5. www.financialexpress.com
6. www.equitymaster.com
7. www.myiris.com

Program : **Master of Commerce [M.Com]**
 Course Code : **DSCC 013**
 Course Title : **Entrepreneurship and Venture Capital Financing**
 Number of Credits : **4**
 Effective from AY : **2022 – 2023**

Need of the Course:

The present globalized world, need for entrepreneurial talents are gaining prominence as it provides employment opportunities for all other growth agents for economic transformation. Those who are having the qualities of becoming entrepreneurs must know the different ways of financing the new ideas and one such financing avenues available is venture capital and private equity. The intricacies of how and in what way funding can be obtained from venture capitalists requires complete understanding of the way in which the functioning of venture capital and private equity is carried out. Students may be able to become one of the growth agents in transforming the economy after successful completion of the course.

Description of the Course:

This course is designed to give awareness among the students about the various innovative approaches required to meet today’s unprecedented investment challenges. This course provides the historical background of origin, development, growth, evolution and present status of entrepreneurship and venture capital around the world. The legal structure provides the required understanding about how and in what way the new ventures can obtain funding by following the proper legal formalities. How the business is valued is also covered which enables the entrepreneurs to submit an acceptable and viable business plans. Different strategies followed by the venture capitalists provides an in-depth knowledge about business life cycles and also how effective exit strategies can be planned well in advance when the maturity time comes for venture capitalists to exit from the business venture.

Objectives of the Course:

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

Course Content		
Unit 1	Introduction to Entrepreneurship	15 Hours
Economic and Business status of India and the world [ancient – classical – neo-classical – modern] – What makes India different – Origin, development, growth and present status of entrepreneurship – Role of Growth Agents – Entrepreneur, entrepreneurship and enterprise – Role of Creativity – Vicious Cycle of Poverty – Imitation, Innovation, Invention and its role in socio-economic transformation – Bridging the gap between science and market place – Entrepreneurial Climate in India.		
Unit 2	Introduction to Venture Capital and Legal Structure	15 Hours
Economic and Business Scenario in modern times – Pre and Post 2008 Financial Crisis and Pre and Post 2019 Pandemic Scenario. Origin, development, growth and present status of Venture Capital – Dynamics of Venture Capital – Economic Impact of Venture Capital – Financial and Non-financial Support –		

Business Life Cycle and Venture Capital Life Cycle – Role played by Venture Capitalists – Deal Making Process and Corporate Governance – Role of Venture Capital Associations. The Fund Structuring and Operations – Basics [Bilateral Investment Promotion and Protection Agreements (BIPA), Liberalised Remittance Scheme (LRS), Alternative Investment Policy Advisory Committee (APIAC), Double Taxation Avoidance Agreement (DTAA), General Anti-Avoidance Rules (GAAR)] – Venture Capital Fund structures in India – What to start – Where to start.		
Unit 3	Business Valuation Approaches	15 Hours
Why Business Plan – How it is prepared – Do’s and Don’ts of Business Plan – How the Business Plans are evaluated. Basics of Business Valuation – How start-up valuation works – Why valuation matters – How to determine valuation – Business Valuation Approaches [The Berkus Method, The Risk Factor Summation Method, The Scorecard Valuation Method, The Comparable Transactions Method, The Book Value Method, The Discounted Cash Flow Method, The First Chicago Method, The Venture Capital Method].		
Unit 4	Business Life cycles and various Strategies available.	15 Hours
Significance of Business Life Cycle of Venture Capital [Who they are, What they do, How they do it, What Influences] – Early stage and Later stage strategies. Venture Capital Scenario [Global and Regional] – Recent trends and outlooks [post 2009 scenario – Technology, Media, & Telecom (TMT) / Environment, Social, & Governance (ESG) / application of Technology in various industries] – Significance of Country Attractiveness Index. Venture Capital Scenario [India] – Impact of Pandemic on Indian Economy and Business – Significance of Infrastructure as a Service (IaaS), Platform as a Service (PaaS), & Software as a Service (SaaS) – Significance of Start-ups – Emergence of Unicorns in India – Special governmental initiatives aimed at socio-economic transformation. Endgame – What does it mean – When it is decided – How it is done – Various exit Strategies.		

Pedagogy:
Lectures, Case Studies and Self-study (based on reading research papers in the area of venture capital financing and watching educational videos on negotiation process).
Reference / Readings:
<ol style="list-style-type: none"> 1. Robert D Hisrich, Michael P Peters & Dean A Shepherd, <i>Entrepreneurship</i>, McGraw Hill Education. (Latest Edition) 2. Vasant Desai, <i>Dynamics of Entrepreneurship Development</i>, Himalaya Publishing House. (Latest Edition) 3. Suna Lowe Nielsen, Kim Klyver, Majbritt Rostgaard Evald, & Torben Bager, <i>Entrepreneurship in Theory and Practice: Paradoxes in play</i>. Edward Elger. (Latest Edition) 4. Howard Fredrick, Allan O’Conner, & Donald F. Kuratko, <i>Entrepreneurship</i>, Cengage Learning. (Latest Edition) 5. Andrew Metrick & Ayako Yasuda, <i>Venture Capital & the Finance for Innovation</i>, Wiley. (Latest Edition) 6. Douglas J. Cumming & Sofia A. John, <i>Venture Capital and Private Equity Contracting: An International Perspective</i>, Elsevier. (Latest Edition)
Course Outcome:
Upon Completion of the course the students will be able to: CO1: Understand about ancient to modern entrepreneurial activities and the role and importance of Venture capital in promoting business ventures.

CO2: Make calculated decision by strictly following legal formalities and understand how to value the potential business ideas and prepare a successful business plan.

CO3: Understand different strategies followed during the business life cycles and decide about all the possible exit strategies for smooth transition.

Online Resources:

Following are some of the prominent venture capital associations around the world, some online resources, the information about the economic history, and some of the YouTube channels providing negotiation aspects of venture capital financing.

<https://ivca.in/> / <https://nvca.org/> / https://en.wikipedia.org/wiki/Venture_capital

<https://www.youtube.com/channel/UCmdI-Y9DGqIUzVXGZ-o1pOQ>

<https://libguides.stanford.edu/venture-capital-and-private-equity>

<https://medium.com/venture-evolved/resources-for-those-interested-in-venture-capital-and-private-equity-3964d0734273>

<https://www.rug.nl/ggdc/historicaldevelopment/maddison/?lang=en>

<https://www.youtube.com/watch?v=Tid0n-PdCiE>

<https://www.youtube.com/c/SharkTankAustralia>

https://www.youtube.com/channel/UCREgA-BmOocJ9Is_bZV6aJQ

<https://www.youtube.com/channel/UCDAzmE9V4Xw5CdLkn3pvO3A>

Program : **Master of Commerce [M.Com]**
 Course Code : **DSCC014**
 Course Title : **Organisational Behaviour**
 Number of Credits : **4**
 Effective from AY : **2022 – 2023**

Need of the Course:

The course helps the students to study the complex nature of human beings in organizations by identifying causes and effects of that behaviour. It is very important to study organizational behaviour because it provides an understanding of why people behave in certain manner in organizations. OB helps in predicting and controlling human behaviour. Hence the course is designed to facilitate understanding of the individual behaviour and group behaviour at the work place.

Description of the Course:

This course covers all essential topics that will enhance the knowledge of students in “Organizational Behaviour”. It covers topics related to the organizational multidiscipline which provides an understanding of individual behavior, Various types of Groups operating in an organization, Power and Organizational Politics, Conflict Management Causes, Effects and Management of conflict at different levels of conflict and change management, Stress Management and Counseling.

Objectives of the Course:

- The course is designed to bring an understanding among the students about the behaviour of individual and group in an organization.
- It also provides ways to deal with the different levels of conflict and manage it. In this competitive world where there is a huge race among the individuals, the understanding of one’s own self and others can help to gain the advantage.
- Human behaviour is unpredictable in nature so understanding of causes and effects of the behaviour is important area for individual who interacts in the community and society

Course content

Unit 1	: Organizational Behaviour – Understanding Self	15 Hours
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Organisational Behaviour– Organisational Multidiscipline – Different Model of Men (Economic, Social, Organization, Self-Actualization, Complex, Impulsive and Compulsive) - Individual Behaviour is studied through – Perception – Personality –Values– Attitudes– Motivation – Learning.

Unit 2	: Conflict Management and Stress Management	15 Hours
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Conflict Management –Define Conflict–Conflict and Competition–Changing Views of Conflict–Traditional and Current views of Conflict –Nature of Conflict – Levels of Conflict – Sources of Conflict – Functional and Dysfunctional Conflict – Effects of Conflict –A Model of Conflict –Assertive Behaviour – Interpersonal Orientation – Facilitating Smooth Relations.

Stress Management–Concept – Extreme Products of Stress – Causes and Symptoms of Stress – Job Related Causes of Stress – Frustration – Stress and Job Performance – Stress and Employee Health –Stress Vulnerability –Approaches to Stress Management.

Unit 3	Group Behaviour and Power and Organisational Politics	15 Hours
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Group Behaviour – Group Dynamics – Definition – Properties of Group –Types of Groups– Formal and Informal Groups – Comparison between Formal and Informal Organisation – Nature and Effect of Informal Groups–Benefits of Informal Groups –Formation of Informal

Leader – Identifying and Rewarding Informal Leaders – Key Roles of Informal Leader - Difference between Task Leadership Roles and Social Leadership Roles –Multiple Informal Leaders.

Power and Organisational Politics –Meaning of Power – Dependency in Power Relationship Sources of Power– Legitimate – Reward – Coercive –Expert –Referent – Organisational Politics – Influence and Political Power.

Unit 4	Counselling and Change Management	15 Hours
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Counselling – Meaning – Characteristics of Counselling – Managers Counselling role – Need for Counselling – Types of Counselling – Directive– Non-Directive – Participative – A Contingent view.

Change Management –Nature of Change – Responses to Change – Cost and Benefits of Change –Resistance to Change – Nature and Effect –Reasons for Resistance – Types of Resistance – Possible Benefits of Resistance – Implementing Change – Transformational Leadership and Change –Elements of Transformational Leadership –Three stage Model of change Process –Building Support for Change.

Pedagogy:

The following methods and forms of study are used in the course

- The methodology used in the class will combine lectures, applications and case discussion.
- Lectures will address the assigned reading materials. The required readings, lecture notes, and the assigned home works and cases are intended to support learning objectives and will prepare the students adequately for the examinations.
- In addition to the lectures, review sessions will be scheduled to address assignments, end of chapter questions and in some occasion’s assigned cases.

Reference / Readings:

1. Aswathappa K., ‘**Organisational Behaviour**’, Himalaya Publishing House, NewDelhi, (Latest edition)
2. Fred Luthans- ‘**Organisational Behavior**’, McGraw Hill Publishing Company, NewYork, (Latest edition).
3. Gene Burton &Manab Thakur, ‘**Management Today-Principles Practice**’, Tata McGraw Hill Public Company Ltd., New Delhi, (Latest edition)
4. Heinz Wehrich and Harold Koontz, **Management - A Global Perspective**, Tata McGraw- Hill Publishing Company Limited, (Latest edition)
5. James A.F. Stoner, R. Edward Freedom and Daniel R. Gilbert - ‘**Management**’,Prentice Hill Inc., NewJersey (Latest edition)
6. JitS.Chandan, ‘**Organisational Behaviour**’, Vikas Publishing House, NewDelhi, (Latest edition)
7. John W. Newstrom, **Organisational Behaviour**, Tata McGraw- Hill Publishing Company Limited (Latest edition)

Course Outcome:

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

CO1: To understand how Human Behaviour affects workplace dynamics.

CO2: To apply the principles of taking a human approach to Corporate i.e using the Human Relations approach to maximize Individual and Corporate Goals.

Online Resources:

Online E-Books:

1. Essentials of Organizational Behaviour by Stephen P. Robbins & Timothy A. Judge & Katherine Breward

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

Website Links:

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

Program : **Master of Commerce [M.Com]**
 Course Code : **DSOC015**
 Course Title : **Advance Corporate Accounting**
 Number of Credits : **04**
 Effective from AY : **2022 – 2023**

Need of the Course:

Success of any organization depends on how well they organize the corporate information and how well they are in complying with law. Corporate accountant's thoughtful analysis of an organization's finances helps it plan for long term growth. Besides keeping business executives aware of their company's financial performance, corporate accountants are key to keeping company in compliance with government regulations. This course will help the students to develop skills which are required to become a successful corporate accountant.

Description of the Course:

This course will cover all the aspect which companies normally follows during their entire life. This course refines your knowledge of corporate accounting concepts and practices. It covers preparation of financial statements of the companies in accordance to Companies Act, 2013, procedure for amalgamation and liquidation of companies and preparation of holding company accounts.

Objectives of the Course:

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

Course content

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

Holding Company Accounts - Consolidation of Balance Sheets – consolidated Profit and Loss Account – Inter-company holdings and Non- Controlling Interest -Consolidated Cash flow statement.

Pedagogy:

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

Reference / Readings:

1. Shukla M.C. &T.S.Grewal, *Advanced Accounting*, S.Chand& Sons, New Delhi. (latest edition)
2. Gupta R.L. and Radhasamy, *Advanced Accounting*, Sultan Chand & Sons, New Delhi, (latest edition)
3. Jain &Narang, *Advanced Accounting*, Kalyani Publication, (latest edition)
4. Arulanandam and Raman, *Advanced Accounting*, Himalaya Publishing Publications House. (latest edition)
5. Reddy T.S., and others. *Corporate Accounting*, Chennai, Margam Publications, (latest edition)
6. D.K Goel& Shelly Goel, *Corporate Accounting* , Arya publication (latest edition)
7. S N Maheshwari, S K Maheshwari. *Corporate Accounting*. Vikas Publishing House. (latest edition)
8. M. C. Shukla, T.S. Grewal, S.C. Gupta. *Advanced Accounts*. S.Chand Publishing. Vol. II. (latest edition)
9. Ashok Sehgal, Deepak Sehgal. *Advance Accounting: Corporate Accounting*. Taxmann Allied Services Pvt. Ltd. Vol. II. (latest edition)
10. Tulsian, P. C. *Introduction to Corporate Accounting*. S. Chand Publisher. (latest edition)
11. Chhavi Sharma, Nirmal Gupta. *Corporate Accounting* : Theory and Practice. (latest edition)
12. Maheshwaari, S.N : *Advanced Accountancy*-Vol. II, Vikas Publishing House, New Delhi. (latest edition)

Course Outcome:

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

CO 1: Construct the financial statements of the companies within the framework of Companies Act, 2013.

CO 2: Construct the financial statements of Banking and Insurance companies.

CO 3: Develop the procedure involved in the amalgamation of Companies.

CO 4: Develop the procedure for winding up of the company.

Online Resources:

<https://egyankosh.ac.in/bitstream/123456789/73958/1/Unit-9.pdf>

<https://gfgc.kar.nic.in/hesaraghatta/GenericDocHandler/21-8409c4f7-1926-46f0-b45e-44357c55010c.pdf>

<https://www.mca.gov.in/MinistryV2/mergers+and+acquisitions.html>

https://sgp1.digitaloceanspaces.com/cakart/5946/study_contents/Chapter_5_Amalgamation_of_Companies.pdf

<https://www.icsi.edu/media/webmodules/Corporate%20and%20Management%20Accounting.pdf>

Program : **Master of Commerce [M.Com]**
 Course Code : **DSOC016**
 Course Title : **Financial Services Operations**
 Number of Credits : **4**
 Effective from AY : **2022 – 2023**

Need of the Course:
This course has been designed to facilitate the candidates in understand Financial Services and preparing for Certification Examination of Depository and make their career in Depository, Depository Participants and Stock Broking Firms and Credit Rating Agencies as Researchers which has employment opportunities. It equips the students with the minimum knowledge benchmark of understanding of structuring of Securitization as Financial Instrument of the New Millennium.
Description of the Course:
This course of “Financial Services” covers all essential topics that will enhance the knowledge of students in Financial Services. It covers topics related to Overview of Fund based and Fee based services, understanding practices and research work done by Credit Rating Agency with rating process and methodology. Structuring mechanism of Securitization with Legal Aspects. Efficient depository is critical to the efficient functioning of the Capital Market. This course provides deep insight into the functioning of the Depository and outlines the various Operational issues. It has been mandated by the Depository, that all branches of depository participants must have at least one person qualified in Depository Certification program.
Objectives of the Course:
<ol style="list-style-type: none"> 1. Student will be equipped with the knowledge of basic knowledge of Financial services. 2. Student will learn the process and methodology of Credit rating of Credit Rating Agencies with services provided. 3. Students will understand the working mechanism of Securitization with Legal Aspects and Depositories Operations

Course content		
Unit 1	Overview of Financial Services and Credit Rating	17 Hours
<p>Overview of Financial Services - Growth and Structure. Banking and Non - Banking Companies, Classification of Non –Banking Companies and NBFC’s Activities.</p> <p>Credit Rating: Introduction - Concept of Credit Rating – Definition - Scope - Need, Types of Credit Rating - General Credit Rating Process and Methodology - Credit Rating Agencies in India Process and Methodology for Credit Rating - Advantages & Disadvantages of Credit rating - Rating services offered by Credit Rating Agencies - Equity rating and Equity Assessment - Rating symbols of Indian Credit Agencies</p>		
Unit 2	Securitisat ion and Legal issues in Securitization	16 Hours
<p>Securitization: Introduction to Securitisat ion as Financial Instrument of the New Millennium – Definition – Concept - Need for Securitisat ion – Securitization in India - Securitisat ion asset classes - Benefits of securitization Players involved in Securitisat ion - Securitisat ion structure - Process of Securitisat ion-. Pass Through Certificate and Pay Through Securities structure.</p> <p>Legal issues in Securitization - Securitisat ion laws- (SARFAESI) Act –Purpose – Outcome - Powers conferred on Secured Creditor under the SARFAESI Act - Banks utilize for Effective tool for bad loans (NPA)Recovery- Rights of Borrowers.</p>		

Unit 3	Depository Functioning and Bye- Laws	15 Hours
<p>Overview of Depository - Key features of the depository system in India -Depository System- Depository - Bank An Analogy - Depository - Bank –The difference - Legal Framework- Depositories Act, 1996 - Securities and Exchange Board of India (Depositories & Participants) Regulations, 1996ByeLaws approved by SEBI - and Business Rules framed in accordance with the Regulations and ByeLaws. - Section 4, 7, 8, 9, 10, 14, and 16.</p> <p>Internet Initiatives at Depository by NSDL - SPEED-e- SIMPLE- SPICEIDeAS-and STEADY - Eligibility Criteria for a Depository– Registration-Commencement of Business-Agreement between Depository and Issuers-Rights and Obligations of Depositories-Records to be maintained by Depository – Functions of Depository. Business Rules of Depository –Functions- Services Offered by Depository - Electronic linkage – Technology and connectivity of Depository System with Business Partners.</p> <p>Business Partners of Depository- The eligibility criteria are prescribed by the SEBI (Depository & Participants) Regulations, 1996- Business Restrictions – Application for becoming a DP – Conditions for Grant of Registration – Steps for joining as a DP- Validity and Renewal of Registration Certificate –Pre-requisites for DPs for commencing operations -Rights and Obligations- Agreement with Beneficial Owners- Direct and Indirect benefits of Depository System.</p>		
Unit 4	Depository Core services	12 Hours
<p>Types of Accounts- Documents for Verification- Beneficiary Account-Procedure for opening an account. Dematerialisation- International Securities Identification Number (ISIN) - Securities that can be Dematerialized- Dematerialisation request form- Procedure for Dematerialisation- Rejection Reason- Precautions to be taken while processing DRF. Rematerialisation- Rematerialisation Request form- Prerequisites for Rematerialisation request - Rematerialisation Process.</p> <p>Settlement of Off-Market Transactions- Settlement of Market-Transaction. Pledge and Hypothecation- Procedure for Pledge/Hypothecation- Creation of Pledgor- Procedure for Confirmation of Creation of Pledge/Hypothecation by Pledgee – Pledge of Demat Shares- Closure of a Pledge/Hypothecation by Pledgor- Closure of a Pledge/Hypothecation by Pledgee or - Invocation of Pledge by Pledge-Invocation of Hypothecation.</p>		

Pedagogy:

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

Reference / Readings:

1. Khan M.Y, *Financial Services*, McGraw Hill Education; (Latest edition)
2. V.A. Avadhani, *Marketing of Financial Services and Markets*, Himalaya Publishing House, (Latest edition)
3. Indian Institute of Banking and Finance, *Mutual Funds- Products & Services*, Taxmann Publications Private Limited, (Latest edition)
4. Gordan & Natarajan, *Financial Markets and Services*, Himalaya Publishing House, Tenth Edition, (Latest edition)

5. K. Ravichandran, *Merchant Banking & Financial Services*, Himalaya Publishing House, Second Edition, (Latest edition)
6. NCFM- Depositories Module
7. NISM – Mutual Funds Module Series

Course Outcome:

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

CO1: Student will be equipped with the knowledge of basic knowledge of Financial services and Factoring.

CO2: Student will learn the process and methodology of Credit rating of Credit Rating Agencies etc.

CO3: Students will understand the working mechanism of Securitization with Legal Aspects and Depositories Operations

Online Resources:**Website Links:**

1. <https://www.prepcafe.in/nism-study-material>
2. <https://nsdl.co.in/publications/IAPP.php>
3. <https://nsdl.co.in/publications/investorguide.php>
4. <https://nsdl.co.in/publications/infobrochureforinvestors.php>
5. <http://egyankosh.ac.in/handle/123456789/16964>
6. <https://nsdl.co.in/downloadables/Capital%20Markets%20and%20NSDL%20Overview.pdf>
7. <https://www.intelivisto.com/certification/NISM-SeriesVI%20Depository%20Operations%20workbook.pdf>
8. https://www.spratings.com/documents/20184/760102/SPRS_Understanding-Ratings_GRE.pdf
9. <http://docshare02.docshare.tips/files/12277/122779731.pdf>
10. <http://vinodkothari.com/wp-content/uploads/2014/01/Credit-Rating-Agencies.pdf>
11. <https://www.fitchratings.com/products/rating-definitions#about-rating-definitions>
12. <https://legislative.gov.in/sites/default/files/A2002-54.pdf>
13. <http://www.igntu.ac.in/eContent/IGNTU-eContent-459913078664-B.Com-6-Prof.ShailendraSinghBhadouriaDean&-FINANCIALSERVICES-All.pdf>
14. <http://docshare01.docshare.tips/files/6804/68042738.pdf>
15. <http://epgp.inflibnet.ac.in/Home>

Program : **Master of Commerce [M.Com]**
 Course Code : **DSOC017**
 Course Title : **Human Resource Management**
 Number of Credits : **4**
 Effective from AY : **2022 – 2023**

Need of the Course:

The primary concern of this course is to familiarize students with effective Management of Human Resources and to enable the students to meet HR challenges in the present scenario. The course also helps them to learn how to adjust with the working environment and perform the task assigned in the most resourceful manner so the individual as well as the organisational goals are achieved successfully.

Description of the Course:

This course is designed to motivate the students to understand

- (1) Human Resource Management.
- (2) Job Analysis, Job Enrichment and Job Enlargement.
- (3) Recruitment and Selection.
- (4) Training and Development and Performance Management.

Objectives of the Course:

To understand the basic concepts of Human Resource Management (HRM).
 To explain what Human Resource Management is and how it relates to the Management process.
 To provide an overview of functions of HRM.
 To describe how the major roles of HR Management are being transformed.

Course Content

Unit 1	Introduction to E-HRM, and International HRM	15 Hours
<p>Introduction to E-HRM – Impact of technology on HRM – Define E-HRM, Scope of E-HRM [Read Research Papers], Objectives of E-HRM, Types of E-HRM, is E-HRM Boon or Bane? – Advantages and Disadvantages. E-HR Activities-e-Recruitment, e-Selection, e-Performance Management, e-Learning-Advantages and Disadvantages.</p> <p>Global Challenges in HRM- International HR Challenges. Environment of HRM – Internal and External forces affecting the HR function, International HRM vs Domestic HRM.</p>		
Unit 2	Introduction to Strategic and Green HRM	15 Hours
<p>Strategic Human Resource Management and HR Scorecard: Define SHRM, SHRM Model, SHRM Process, Strategic Human Resource trends, linking people, strategy and performance HR – Strategic Partner, creating an HR scorecard, Measuring HR alignment.</p> <p>Green HRM- Define, Objective, Importance, Need for Green HRM, Green HRM processes: green recruitment, selection, training, green performance appraisal, motivation and employee engagement in green HRM. Green Initiatives for HR, Advantages and Disadvantages-Green HRM in Indian context and future of sustainable HRM.</p>		
Unit 3	Training, Development and Performance Management	15 Hours
<p>Training and Development- Training and Development Process, Methods of Employee Training, On the job-Coaching, mentoring, Job Rotation and Job Instruction Technique (JIT), Off the Job-Sensitivity training, Transactional Analysis, Straight lectures and simulation exercises. Executive Development-Methods of Executive Development, Evaluating the Training Efforts. Performance Management – Components of Performance Management, Performance Appraisal Methods – Traditional and Modern, Potential Appraisal, steps in Good Potential Appraisal System.</p>		

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

<p>Pedagogy:</p>
<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 of research papers on various aspects of HRM) Self-study on reading research papers and Reference books in Human Resource Management area to understand the importance of Human Resource Planning concepts, especially on understanding recruitment and selection, training and development of employees, performance management and appraisal decision as Human Resource Executive.</p>
<p>Reference / Readings:</p>
<ol style="list-style-type: none"> 1. Aswathapa, K. <i>Human Resource Management</i>, Tata McGraw Hill. [Latest edition] 2. Bernadin , <i>Human Resource Management</i> ,Tata Mcgraw Hill , [Latest edition] 3. Decenzo and Robbins, <i>Human Resource Management</i>, Wiley, [Latest edition] 4. Dessler <i>Human Resource Management</i>, Pearson Education Limited [Latest edition] 5. Dipak Kumar Bhattacharyya, <i>Human Resource Management</i>, Excel Books, [Latest edition] 6. Ivancevich, JM, <i>Human Resource Management</i>, Tata McGraw Hill. [Latest edition] 7. MadhurimaLall and SakinaQasim Zaidi, <i>Human Resource Management</i>, Excel Books, PHI Learning. [Latest edition] 8. Uday Kumar Haladar, Juthika Sarkar. <i>Human Resource management</i>. Oxford. [Latest edition] 9. Ehnert I, Harry W and Zink K J, <i>Sustainability and human resource management: Developing sustainable business organizations</i>, Springer Science and Business Media. [Latest edition] 10. Mariappanadar S, <i>Sustainable Human Resource Management: Strategies, Practices and Challenges</i>, Macmillan International Higher Education. [Latest edition]
<p>Course Outcome:</p>
<p>Upon completion of the course the students will be able to:</p> <p>CO1: To develop meaningful metrics, designing measures, and applying the results in support of organizational strategy and tactics.</p> <p>CO2: To understand the role of E-HRM, Green HRM, SHRM and International HRM.</p> <p>CO3: Administer and contribute to the design and evaluation of the performance management program.</p> <p>CO4: Develop, implement, and evaluate employee orientation, training, and development programs.</p>

Online Resources:

- <https://www.pdfdrive.com/encyclopedia-of-human-resources-information-systems-challenges-in-e-hrm-e161036079.html>
- <https://www.pdfdrive.com/implement-e-hrm-successfully-d39707501.html>
- <https://www.pdfdrive.com/strategic-human-resource-management-e15459785.html>
- <https://www.pdfdrive.com/a-handbook-of-human-resource-management-practice-e24209359.html>
- <https://www.pdfdrive.com/human-resources-management-and-training-e4295910.html>
- <https://www.mckinsey.com/business-functions/people-and-organizational-performance/our-insights/the-essential-components-of-a-successful-l-and-d-strategy>
- <http://www.benefitsandcompensationresources.com/how-well-do-you-know-if-your-total-rewards-program-is-working>
- <https://www.valamis.com/hub/hr-analytics>
- <https://www.michiganstateuniversityonline.com/resources/business-analytics/applications-of-data-analytics-in-people-management/>
- <https://www.forbes.com/sites/forbestechcouncil/2020/05/19/using-data-analytics-to-improve-your-hr-management/?sh=37e8a3e12bcb>
- <https://www.toolbox.com/hr/hr-analytics/articles/what-is-hr-analytics/>
- <https://www.fuseworkforce.com/blog/what-is-hr-analytics-how-data-improve-decision-making>
- <https://www.aihr.com/blog/what-is-hr-analytics/#:~:text=HR%20analytics%20is%20a%20data%2Ddriven%20approach%20to%20managing%20people,data%2Ddriven%20decision%2Dmaking.>

Program : **Master of Commerce [M.Com]**
 Course Code : **DSOC018**
 Course Title : **Strategic Management**
 Number of Credits : **4**
 Effective from AY : **2022 – 2023**

Need of the Course:

Present competitive business world, that too in a globalised scenario, requires the understanding of the basic concept of positioning in such way that more value is added, created or generated towards you than any other competitors in the industry. The course on strategic management equip students with the understanding of what is strategy, types of strategies available, and also how to position from a lower level to a higher level.

Description of the Course:

The course begins with giving an introduction to strategic positioning followed with carrying out gap analysis which allows the students in understanding the importance of gathering information, processing the information to have power so proactive decisions can be taken for maximising the value strategically. Students will also learn about strategic management process, viz., how to formulate, implement and control.

Objectives of the Course:

Course will help the students to understand the significance of **positioning** of the firm from a lower level to a higher level wherein more value is added, created, and generated towards the firm by thoroughly understanding complex environmental factors which provides the answer to (i) **Where we are**, (ii) **Where we want to go**, (iii) **What factors are influencing** and (iii) **How we can reach the goal**. This exercise will help them to mould their future by understanding the reality that whatever they learned in Strategic Management is equally applicable in their personal life and goals also. This will make them to become a good citizen wherein they always tried to be a person with strong backbone by thoroughly following the rules and regulations applicable rather than violating them and becoming like a boneless chicken where they will always be saying **YES** when they want to say **NO**. This course also allows them to be more of pro-active rather than reactive.

Course Content

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

Corrective Action] – Techniques of Evaluation [Gap / SWOT / PESTEL] – Types of Control [Premise / Implementation / Surveillance / Special Alert].

Pedagogy:

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

Reference / Readings:

1. Aswathappa K. *Business Environment for Strategic Management, Text and Cases* McGraw Hill Education, (Latest edition)
2. Azhar Kazmi, *Strategic management and business policy*, TMH, (Latest edition)
3. Samuel C. Certo and J Paul Peter, *Strategic Management*, Mc. Graw Hill.
4. Peter F. Drucker, *Management: Tasks, Responsibilities*, HarperCollins Publishers 1st edition , (Latest edition)

Course Outcome:

Upon completion of the course the students will be able to:
CO1: Various strategic management analysis tools for understanding the present status, viz., FA, EA, SWOT, E-TOP, PEST, PESTEL, CQA, etc.
CO2: Carryout BCG and GE display matrices.
CO3: Effectively implement formulated strategy and take corrective actions during evaluation stage.

Online Resources:

<https://www.pdfdrive.com/strategic-management-e29174092.html>
<https://www.himpub.com/documents/Chapter687.pdf>
<https://www.pdfdrive.com/strategic-management-and-business-policy-e18825038.html>
<https://www.pdfdrive.com/strategic-management-e29174092.html>
<https://www.himpub.com/documents/Chapter687.pdf>
<https://www.pdfdrive.com/strategic-management-and-business-policy-e18825038.html>
<https://www.youtube.com/watch?v=WKr-lfE4QaE>

Semester 2

Program	: Master of Commerce [M.Com]
Course Code	: Marketing and Consumer Behaviour
Course Title	: DSCC 021
Number of Credits	: 4
Effective from AY	: 2022 – 2023

Need of the Course:

To familiarize students with the meaning, role and importance Marketing management in the present globalised world. The students will also be made aware about the history of business starting from ancient to classical to neo-classical to modern times, which includes the traditional, the digital and the online marketing aspects. Basically the course allows a student in understanding how the potential consumer demand is transformed in to actual demand by the producers by segmenting, targeting and positioning their products and then using appropriate marketing mix. The course also provides basics about role and importance of consumer behaviour in developing effective marketing strategies. Various consumer behaviour theories are discussed to get an overall picture about how and in what way scholars identified ways of understanding consumer behaviour over last century. To know about consumer behaviour, required data (online and offline) needs to be obtained by strictly following ethics and also protecting the confidentiality of personal data so collected. Such data (big data, data mining, artificial intelligence, machine learning, natural language processing, etc) provides valuable information about four importance aspects of marketing, (1) Who the customers are, (2) What factors influencing them to behave differently during purchase decision making, (3) Are they satisfied or not with the products they purchased, and (4) if so, what measures are taken by consumers to express their feelings.

Description of the Course:

This course is designed to motivate the students to understand (1) basics of marketing, recent developments in marketing, marketing environment, market segmentation, targeting and positioning, (2) understand the intricacies of consumer behaviour in marketing and various theories developed in understanding how and in what way consumers behave, and (3) consumer behaviour w.r.t who the consumers are, what makes them to behave differently, are the consumers happy or not, and what consumers do to express their experiences.

Objectives of the Course:

1. To understand the significance of marketing and latest developments in marketing.
2. To assess how segmentation, targeting and positioning is done, also the marketing mix.
3. To identify the ways of influencing consumer behaviour.
4. To measure consumer behaviour.

Course Content

Unit 1	Introduction to Marketing	10 Hours
Origin, development, growth and present status of business – Economic status India – Basics of Demand Vs Supply – Factors responsible for and strategies to explore market demand – AIDA – STP – Marketing Mix – Product Life cycle – Marketing Environment – Marketing Strategies – Role and importance of Traditional, Digital, Online, Rural and Cause Related Marketing – Recent trends in marketing.		
Unit 2	Introduction to Consumer Behaviour	10 Hours
Buying motives – Factors influencing consumer behavior – Significance of Family Life Cycle and Life Style – Consumer Decision Making Process – Theories of Consumer		

Behaviour – Applicability of Consumer Behaviour Theories in modern business and economic scenarios [psychometric and econometric studies] – Ethics in Marketing and its importance in consumer behaviour studies [data confidentiality, data protection, report writing, intellectual honesty] – Unfair marketing and advertising practices – Advertising Standards Council of India (ASCI) – Council for Fair Business Practices (CFBP).

Unit 3	Analysis of Consumer Behaviour - 1	20 Hours
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Psychometric and Econometric Data – Behavioural analysis of primary and secondary sets of data – The three dimensional definition of Business [Who the Customers are / What they want / How we can provide] – Process of understanding Who the Customers are [demographic profiling – cross tabulation] – What makes them to behave differently [influencing factors – data reduction and confirmation]

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

Pedagogy:

Lectures, Case Studies and Self-study (doing home assignments based on reading of research papers on various aspects of marketing)
Self-study on reading research papers in marketing management area to understand the importance of marketing concepts, especially on understanding consumer behaviour, measuring consumer satisfaction and recent developments in marketing.

Reference / Readings:

1. Philip Kotler, Gary Armstrong, John Saunders, & Veronica Wong, *Principles of Marketing*, Prentice Hall. (Latest edition)
2. Philip Kotler & Kevin Lane Keller, *Marketing Management*, Prentice Hall. (Latest edition)
3. Peter Gentsch, *AI in Marketing, Sales and Service*, Palgrave, Macmillan. (Latest edition)
4. Hayden Noel, *Consumer Behaviour*, AVA Publishing. (Latest edition)
5. Paul Hague, *A Practical Guide to Market Research*, Grosvenor House Publishing Ltd. (Latest edition)
6. Paurav Shukla, *Essentials of Marketing Research*, Paurav Shukla & Ventus Publishing ApS. (Latest edition)

Course Outcome:

Upon completion of the course the students will be able to:
CO1: Understand the significance of Demand Vs Supply, perform STP based on consumer profiling, Marketing Mix and recent developments in Marketing.
CO2: Understand the role and importance of understanding consumer behaviour.
CO3: Assess consumer behaviour w.r.t who they are, what makes them to behave differently, are they happy or not, what they do to express their opinions based on their experience.

Online Resources:

Following are some of (1) YouTube channels which provides basics about marketing and consumer behaviour, (2) consumer profiling, .
<https://www.youtube.com/watch?v=sR-qL7QdVZQ> / <https://www.youtube.com/watch?v=ghFwpoH71NM>
<https://www.youtube.com/watch?v=KKY4OAETD04> / <https://www.youtube.com/watch?v=QJ4ZYnp9cyk>
<https://www.youtube.com/watch?v=IBHD6xebid8> / <https://www.youtube.com/watch?v=EoTP4h8tTdU>
<https://www.gwi.com/reports/beginners-guide-to-consumer-profiling>
<https://edwardlowe.org/how-to-identify-a-target-market-and-prepare-a-customer-profile/>

Program : **Master of Commerce [M.Com]**
 Course Code : **DSCC022**
 Course Title : **Management of Mutual Funds**
 Number of Credits : **4**
 Effective from AY : **2022 – 2023**

Need of the Course:

This course “Management of Mutual Funds” has been designed to facilitate the candidates in preparing for Certification Examination of Mutual Fund and make their career in Mutual Fund industry, which is growing at a fast pace. It equips the students with the minimum knowledge benchmark of understanding the concept of Mutual Funds, Mutual fund industry, working of Asset Management Companies as well as individuals investing in Mutual Funds.

Description of the Course:

This course covers all essential topics that will enhance the knowledge of students in Mutual Fund industry. It covers topics related to the basics of Mutual Funds, their role and structure, different kinds of Mutual Fund Schemes and their features. Further, it also covers Offer Document along with investment plans. This course discusses the various services offered to present and prospective investors. It will be immensely useful to all those who want to have a better understanding of Indian Mutual Fund industry.

Objectives of the Course:

- The basics of Mutual Funds, their role and structure, different kinds of Mutual Fund Schemes and their features
- Mutual funds Organization structure and role of different parties in the structure.
- Offer documents of different schemes and SEBI requirement on preparation on Offer documents.
- Suitability of Scheme Information Document (SID), Statement of Additional Information (SAI) and Key Information Memorandum (KIM)
- Investment plans, products and services offered to present and prospective investors in the financial market
- Different types of plans; Systematic Investment Plan (SIP); Systematic Transfer Plan (STP) and Systematic Withdrawal Plan (SWP)

Course content

Unit 1	The Concept, Role and Types of Mutual Funds	15 Hours
<p>The Concept of Mutual Funds- Advantages of Mutual Fund Investing-Portfolio Diversification-Professional Management- Reduction of Risk-Transaction Costs and Taxes-Liquidity and Convenience - Growth and Trends of Mutual Fund Industry in India - Types of Funds- Open-end Funds/Closed-end Funds/Fixed Term Plans - Load Funds/No Load Funds -Tax Exempt/Non-Tax-Exempt Funds-Money Market Funds-Equity Funds-Debt Funds-Hybrid funds - Commodity Funds-Real Estate Funds-Exchange traded funds-Index traded funds- Funds of Funds.</p>		
Unit 2	Organisation, Management and Procedure of setting up of Mutual Funds	15 Hours
<p>Structure of Mutual Funds in India- Parties to Mutual Funds- The Fund Sponsor-Mutual Fund as a Trusts-Trustees- Rights of Trustees- Obligations of Trustees- The Asset Management Company- its appointment and functions- Obligations of AMC and Directors-</p>		

Independent Directors and its Trustees - Other Fund Constituents – Custodians - Depositories - Bankers-Transfer Agents and Distributors.		
Unit 3	The Offer Document	15 Hours
The Offer Document – What it is - Importance - Contents - Regulation and Investors Rights - Contents of the Offer Document - Standard Offer Document for Mutual Funds (SEBI format) - Summary Information -Glossary of Defined Terms - Risk Disclosures - Legal and Regulatory Compliance – Expenses - Condensed Financial Information of Schemes - Constitution of the Mutual Fund - Investment Objectives and Policies -Management of the Fund - Offer Related Information - Scheme Information Document (SID) - Statement of Additional Information (SAI) and Key Information Memorandum (KIM).		
Unit 4	Different Investment Plans and Services for Investors.	15 Hours
Accumulation Plans - Systematic Investment Plans - Automatic Reinvestment Plans - Retirement Plans - Switching Within Family of Funds – Voluntary Withdrawal Plans - Redeeming Shares - Services Performed by Mutual Funds- Nomination Facilities - Phone Transactions/Information – Check Writing, Pass Books - Periodic Statements and Tax Information – Statutory -Others - Loans Against Units.		

Pedagogy:

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

- The methodology used in the class will combine lectures, applications and case discussion. Lectures will address the assigned reading materials.
- The required readings, lecture notes, and the assigned home works and cases of Offer Document and Various schemes are intended to support learning objectives 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 occasions to examine Offer documents as assigned cases.

Reference / Readings:

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

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

Course Outcome:

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

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

CO2: Get oriented to distribution and acquainted with Offer Document – NFO, SID, SAI and KIM

CO3: Investing schemes as an approach to investing in Mutual Funds.

Online Resources:**Online E-Books:**

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

Website Links:

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

Program	: Master of Commerce [M.Com]
Course Code	: DSCC023
Course Title	: Security Analysis & Portfolio Management
Number of Credits	: 4
Effective from AY	: 2022 – 2023

Need of the Course:

Security analysis is about valuing the assets, debt, warrants, and equity of companies from the perspective of outside investors using publicly available information. Also, building a successful investment plan require a fundamental change in the way we think about investing. The purpose of this course is to provide analytical skills for better analysis of securities and management of portfolios.

Description of the Course:

The course outlines the topics such as Analysis of Risk & Return, Valuation and Analysis of Equity & Debt, Portfolio Analysis & Selection, and Portfolio Performance Evaluation & Revision, which are essential components for investment and trading in financial markets.

Objectives of the Course:

The following are the main objectives of the course -

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

Course content

Unit 1	Introduction to Security Analysis	15 Hours
Introduction to Investments-Objectives-Avenues-Investment v/s Speculation- Investment v/s Gambling-Process of Portfolio Management-Approaches to investment Decision. Risk and Return Analysis - Security return and risk – Systematic and Unsystematic Risk – Sources of Risk - Measurement of Risk and Return- Risk and Return analysis (Including problems) - Fundamental Analysis: Meaning – Objectives – Economy Analysis – Economic Forecasting –Forecasting Techniques – Industry Analysis – Industry Life Cycle – Company Analysis – Operating Analysis – Management Analysis – Financial Analysis - Technical Analysis: Meaning – Assumption of Technical Analysis – Dow Theory – Trends and Trend Reversal –Oscillators – Relative Strength Index – Charting – Types of Price Charts – Price Patterns – Other Technical Indicators		
Unit 2	Equity and Debt Valuation and Analysis	15 Hours
Valuation of Equity: Share valuation Model – Dividend Discount Model - One Year Holding Period – Multiple Year Holding Period – Constant Growth Model – Multiple Growth Model – Multiplier Approach to Share Valuation (Including problems) - Valuation of Debt: Issuers of debt securities- Features of debt securities- Types of bonds - Current Yield- Discounted cash flow approach- Yield to maturity- Relationship between bond price and its yield to maturity- Yield Curve (Including problems)		
Unit 3	Portfolio Analysis and Selection	20 Hours
Meaning of portfolio management – Portfolio Management Process - Objectives of Portfolio - Traditional and Modern Portfolio Theories - Feasible Set of Portfolios – Efficient Frontier – Optimal Portfolios – Corner Portfolios - Return on Portfolio – Risk on Portfolio – Diversification of Portfolio - Efficient Frontier – Minimum Variance Analysis - Portfolio theory - Markowitz Model - Sharpe’s single index model – Capital Asset Pricing Model - Arbitrage Pricing Theory, Fama-Fench Three Factor Model, (Including problems)		

Unit 4	Portfolio Performance Evaluation and Revision	10 Hours
Portfolio Performance Evaluation - Need – Meaning – Risk Adjusted Returns – Performance Evaluation Ratios – Sharpe’s Ratio – Treynor’s Ratio – Jensen Ratio-M ² Measure of Performance-Fama’s Net Selectivity-Information Ratio-Sortino’s Ratio – Portfolio Revision - Need for Revision – Meaning – Constraints –Portfolio Revision strategies – Formula Plans – Constant Rupee Value Plan – Constant Ratio Plan – Dollar Cost Averaging. (Including problems)		

Pedagogy:

Lectures / classroom discussion / presentation / case studies / group project / assignment or a combination of some of these. The sessions shall be interactive to enable peer group learning. Practical problems may be solved using available open source software’s.

Reference / Readings:

1. Chandra, P. *Investment Analysis and Portfolio Management*. McGraw-Hill Education, (Latest edition)
2. Fischer, D. E. & Jordan, R. J. *Security Analysis and Portfolio Management*, Pearson Education India, (Latest edition)
3. Graham, N., & Dodd, D. L. *Security Analysis* . McGraw-Hill Education,2018, (Latest edition)
4. Punithavathy, P. *Security Analysis and Portfolio Management* (Second Edition). Vikas Publishing House, (Latest edition)
5. Ranganatham and Madhumathi, M. *Investment Analysis and Portfolio Management*. Pearson Education India, (Latest edition)
6. Shalini Talwar, *Security Analysis and Portfolio Management*, Cengage Learning, (Latest edition)
7. Reilly, F. K., & Brown, K. C. *Analysis of Investment and Management of Portfolios*. Cengage Learning, (Latest edition)

Course Outcome:

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

CO1: Perform Return and Risk analysis of Companies.

CO2: Analyse the Equity and Debt of companies.

CO3: Analyse and Select a Portfolio.

CO4: Evaluate Portfolio Performance and **Revise** the Portfolios.

Online Resources:

e-PG Pathshala – Commerce – Security Analysis and Portfolio Management

<https://epgp.inflibnet.ac.in/Home/ViewSubject?catid=6>

ICAI – Security Analysis

<https://resource.cdn.icai.org/57041bos46238cp3.pdf>

ICAI – Portfolio Management

<https://resource.cdn.icai.org/57043bos46238cp5.pdf>

ICSI – Financial and Strategic Management

[https://www.icsi.edu/media/webmodules/Final FSM Book DecSession.pdf](https://www.icsi.edu/media/webmodules/Final_FSM_Book_DecSession.pdf)

Program : **Master of Commerce [M.Com]**
 Course Code : **DSCC024**
 Course Title : **Financial Derivatives**
 Number of Credits : **4**
 Effective from AY : **2022 – 2023**

Need of the Course:

There has been an enormous growth in the markets for futures and options on real and financial assets. These markets are used by individuals and institutions to meet a variety of objectives, such as hedging, speculation, and even investment. The derivatives markets were built on a considerable development of methodologies and tools in the academic and financial communities for analyzing futures and options. As demonstrated by the recent financial crisis, the risk embedded in many complex derivatives securities can be multi-dimensional and new sources of risk may emerge in a rapidly changing market environment. Thus, this course stresses the importance of understanding the economic underpinnings of various derivative pricing frameworks rather than the mechanical pricing formulas. The course is structured in two parts. The first part provides students with the necessary economic models and quantitative skills for understanding and valuing derivative securities. This part of the course follows the textbook closely. The second part uses Financial Derivative markets as a laboratory for understanding how derivatives are used in practice for investment, risk management and speculation purposes. The lectures are based on class notes and assigned research articles. This part of the class will engage students in extensive discussion about policy debates and research papers.

Description of the Course:

(1) Analyzing Various Derivative Contract Specifications from Exchanges (2) Mark to Market Margin Calculation on Real time data from Exchanges (3) Understanding the trading and settlement process and other documentary requirements at Brokers' office to pen the trading account (4) Calculating the futures and options price with cost of carry, binomial and BS Models on real time data from Exchange & analyzing them with current market price (5) Forming of different futures and options trading strategies with the real time data from Exchange.

Objectives of the Course:

To understand the derivative markets and the trading mechanism in India. To learn the risk management techniques in derivative markets. To understand possibility of exploring the arbitrage possibilities with an integration of stock and derivatives markets. To learn the logical and analytical skills to understand the applications of risk management techniques in the field of derivatives markets.

Course content

Unit 1	: Introduction of Derivatives Markets (Theory)	12 Hours
Derivatives – Features of a Financial Derivative – Types of Financial Derivatives – Basic Financial derivatives – History of Derivatives Markets – Uses of Derivatives – Critiques of Derivatives – Financial Derivatives Market in India – Need for Derivatives – Evolution of Derivatives in India – Major Recommendations of Dr. L.C. Gupta Committee – Equity Derivatives – Strengthening of Cash Market – Benefits of Derivatives in India – Categories of Derivatives Traded in India – Derivatives Trading at NSE/BSE Eligibility of Stocks – Emerging Structure of Derivatives Markets in India -Regulation of Financial Derivatives in India		
Unit 2	Forward and Futures Derivatives (Theory and Problems)	16 Hours

Forward Market: Trading Mechanism - Futures Market –Types of Financial Futures Contract –Traders in Futures Market in India –Trading Mechanism – Specification of the Future Contract – Pricing of Futures - Cost of Carry and Reverse Cost of Carry Pricing Models – Risk Management – Arbitrage – Hedging – Speculation. Hedging - Stock Index Futures – Concepts – Perfect Hedging Model – Basic Long and Short Hedges – Cross Hedging – Basis Risk and Hedging – Basis Risk Vs Price Risk – Hedging Effectiveness –Stock Index Futures Trading in Indian Stock Market.		
Unit 3	Options Derivatives (Theory and Problems)	16 Hours
Concept of Options – Types of options – Payoff and Moneyness of Options - Option Valuation – Option Positions Naked and Covered Option – Underlying Assets in Exchange-traded Options – Determinants of Option Prices – Binomial Option Pricing Model – Black-Scholes Option Pricing – Basic Principles of Option Trading Strategies – Greek Letters of Options - Risk Management – Arbitrage – Hedging – Speculation		
Unit 4	Interest Rate Futures and Forward Rate Agreements and Currency Swaps (Theory and Problems)	16 Hours
Introduction – short term Interest Rate Futures – Contract Specifications and Settlement – Pricing Interest Rate Futures – Arbitrage with Interest Rate Futures – Cash and Carry – Reverse Cash and Carry – Long term Interest Rate Futures – Hedging – Forward Rate Agreement (FRA) – Quotes of FRA – FRA’s in Hedging – Currency Swaps - Introduction – Evolution Swap Market – Motives of Swaps – Interest Rate Swaps – Parties in Swap – Swap Rates – Valuation of Interest Rate Swap – Types of Interest Rate Swaps – Forward Swaps – Option on Swaps – Commodity Swaps – Equity Swaps – Currency Swaps – Types of Currency Swaps – Pricing of Swaps.		

Pedagogy:

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

Reference / Readings:

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

List of Journals/Periodicals/Magazines/Newspapers/Web resources, etc. Indian Journal of Finance / International Journal of Financial Markets and Derivatives / Business Standard / The Economic Times / Financial Express / NSE & BSE, SEBI, FMC, RBI Websites /

ICFAI journal of Derivative Market / Business Today / Business India / Business World / Finance India / Treasury Management / Financial Risk Management

Course Outcome:

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

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

CO2: Describe and explain the fundamental features of arrange of key financial derivatives instruments.

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

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

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

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

Online Resources:

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

Program	: Master of Commerce [M.Com]
Course Code	: DSOC025
Course Title	: Direct Taxes
Number of Credits	: 4
Effective from AY	: 2022 – 2023

Need of the Course:

Direct taxation is required to be understood by everyone as all of us pay the tax in some way or other to the government. This course makes the student aware of various direct tax laws and procedures that are required in planning the individual tax assessment. This course would enable students to build their careers in tax planning.

Description of the Course:

This course enables the student to understand and compute the income from salaries, house property, business income, capital gains and income from other sources. Further, it provides a comprehensive knowledge on deductions from gross total income; tax rates available for the respective assessment year, tax deducted at source, filing of returns and advance payment of tax. The student while learning this course has to follow the current financial year as their assessment year.

Objectives of the Course:

This course aims at providing the students a comprehensive introduction to Income Tax so as to enable them in computing income from different sources and calculation of tax liability for individual and corporate.

Course Content		
Unit 1	Direct Tax Laws – I	20 Hours
Introduction – Basic concepts under Income Tax Act of 1961 - Residential Status – Incomes exempt from tax under section 10. Income from Salaries – tax treatment of different forms of Salary Income, Perquisites – Valuation of Perquisites. (<i>Includes Practical Problems</i>), Income from House Property – chargeability – computation of income from let out and self-occupied house property (<i>Includes Practical Problems</i>).		
Unit 2	Direct Tax Laws – II	20 Hours
Profits and gains of Business or Profession – chargeability – deductions allowed in respect of expenses/ allowances – depreciation – expenditure on scientific research – amortization of preliminary expenses – amounts expressly disallowed under the Act. (<i>Includes Practical Problems</i>), Income from Capital Gains – chargeability – computation of capital gain – capital gains exempt from tax – short term and long-term capital gains charged to tax (<i>Includes practical problems</i>).		
Unit 3	Direct Tax Laws – III	12 Hours
Income from Other Sources, Computation of Gross total income and tax liability. Clubbing of income – set off and carry forward of losses, Deductions from gross total income – Return of income and assessment TDS –TCS - Advance Payment of tax – Interest (<i>Includes Practical Problems</i>) Tax Planning, Tax Avoidance, Tax Evasion and Tax Management. Filing of Income tax returns.		
Unit 4	Taxation of Companies	8 Hours
Corporate Tax Planning: Meaning and objectives – Scope of corporate tax planning – Types of companies – residential status of a company and tax incidence – Areas for corporate tax planning – Tax management – Assessment of income – Filing of returns. [Self Study]		

Taxation of Companies: Computation of income under the heads of income applicable to corporate assesses – Set off and carry forward of losses – Deductions available in respect of gross total income – Computation of taxable income – Tax liability of a company (*Only Theory*)

Pedagogy:

The teaching pedagogy of this course shall include the combination of the following: Interactive Lectures/Discussions/ presentations/individual or group projects/ assignments/Class activities or a combination of some of these. Practical Exercises to be solved in the classroom as well as for home work. Self-study with respect to topics assigned

Reference / Readings:

1. Singhanian, V.K., *Direct Taxes: Laws and Practices*, Taxman Publications, New Delhi. (Latest Edition).
2. Singhanian, V. K., *Students' Guide to Income Tax*, Taxmann Publications, New Delhi. (Latest Edition).
3. Singhanian, et al, *Direct Taxes: Planning and Management*, Taxman Publication, New Delhi. (Latest Edition).
4. Bhagwati Prasad, *Direct Taxes*, New Age, New Delhi. (Latest Edition).
5. Mehrotra and Goyal, *Direct Taxes – Tax Planning and Management*, Sahitya Bhaavan, Agra. (Latest Edition)

Reference Website: www.incometaxindia.gov.in

Course Outcome:

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

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

CO 2: Discuss the tax provisions with reference to computing the gross total income and tax liability.

CO 3: Compute the gross total income and tax liability of an individual.

CO 4: Discuss the taxation of companies.

Online Resources:

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

Program	: Master of Commerce [M.Com]
Course Code	: DSOC026
Course Title	: Cost and Management Accounting
Number of Credits	: 04
Effective from AY	: 2022 – 2023

Need of the Course:
The subject ‘Cost and Management Accounting’ is very important and useful for optimum utilisation of existing resources. It is an indispensable discipline for Corporate Management, as the information collected and presented to Management based on Cost and Management Accounting techniques helps to solve not only specific problems but also guides them in decision making.
Description of the Course:
This course is designed to motivate the students to understand (1) Introduction to Cost and Management Accounting and Marginal Costing (2) Standard Costing and Budgetary Control (3) Preparation and Interpretation of Financial Statements (4) Preparation of Fund Flow and Cash Flow Statement
Objectives of the Course:
To understand the nature, scope and utility of Cost and Management Accounting. To understand how Cost Accounting arises out of the need to make business decisions. To acquire knowledge and understanding of the concepts, techniques and practices of Cost and Management Accounting and to develop skills for decision making.

Course content		
Unit 1	Introduction to Cost and Management Accounting and Marginal Costing	12 Hours
Cost Accounting- Meaning, Objectives and Scope; Management Accounting-Meaning, Objectives and Scope, Tools and Techniques of Management Accounting; Relationship of Cost Accounting, Financial Accounting and Management Accounting; Conflicts in Profit versus Value Maximisation Principle; Role of Management Accountant in Decision Making.		
Unit 2	Techniques of Cost Control	18 Hours
Marginal Costing- Meaning, Advantages, Limitations and Applications, Breakeven Analysis; Cost-Volume Profit Analysis; P/V Ratio and its Significance; Margin of Safety. Absorption Costing: System of Profit Reporting and Stock Valuation, Difference between Marginal Costing and Absorption Costing, Income Measurement under Marginal Costing and Absorption Costing. (Practical Problems) Standard Costing- Definition, Significance and Applications, Various Types of Standards, Installation of Standard Costing System-for Material, Labour, and Overhead. Variance Analysis for Materials, Labour and Overheads, Accounting Treatment of Variances. Benchmarking for Setting of Standards, Variance Reporting to Management. (Practical Problems) Budgetary Control- Budget Concept, Manual, Fixed and Flexible Budgets, Preparation and Monitoring of Various Types of Budgets, Budgetary Control System- Advantages, Limitations and Installation, Zero Base Budgeting, Programme and Performance Budgeting. (Practical Problems)		
Unit 3	Analysis and Interpretation of Financial Statements	18 Hours
Financial Statements- Recent Trends in Presenting Financial Statements, Financial Statements Analysis- Types, Methods, Objectives, Limitations; Comparative Analysis-Meaning and Uses (Practical Problems); Common Size Analysis- Meaning and Uses		

(Practical Problems); Trend Analysis- Meaning and Uses (Practical Problems); Ratio Analysis- Uses, Classification (Practical Problems); Cash Flow Statement Analysis – Meaning and Uses of Cash Flow statement (Practical Problems); Fund Flow Statement Analysis – Meaning, Uses and Steps for Preparation of Fund Flow Statement (Practical Problems); Difference between Cash Flow and Fund Flow Statement.

Unit 4	Contemporary Developments in Accounting	12 Hours
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Accounting for Price Level Changes- Meaning, Objectives, Importance and Methods; Environmental Accounting- Meaning, Objectives and Importance; Social Accounting- Meaning, Objectives and Importance; Human Resource Accounting- Meaning, objectives, Importance and Methods; Forensic Accounting- Meaning, Objectives and Importance; Responsibility Accounting- Meaning, Objectives and Importance.

Pedagogy:

The following methods and forms of study are used in the course
Lectures, Case Studies and Self-study (doing home assignments based on solving practical problems)
Self-study on reading reference books and solving additional problems in Cost and Management Accounting.
In addition to the lectures, review sessions will be scheduled to address assignments, end of chapter questions and in some occasion’s assigned cases.

Reference / Readings:

1. Saxena, V/ Vashist, C , *Advanced Cost & Management Accounting*,. Sultan Chand & Sons. (Latest edition)
2. Jain, S/ Narang, K , *Advanced Cost Accounting*,. Kalyani (Latest edition)
3. Inamdar, S. M., *Cost & Management Accounting*, Everest (Latest edition)
4. Kishore, R. M. , *Cost & Management Accounting*, Taxman Allied Service (Latest edition)
5. Bhattacharyya, A. K. , *Principles & Practice of Cost Accounting*, PHI (Latest edition)

Course Outcome:

Upon Completion of the course the students will be able to:
CO1 Apply Cost Accounting concepts and techniques in the decision-making process.
CO2 Make decisions such as pricing, special order pricing, make-or-buy and elimination of a part of the company or replacement of equipment.
CO3 Understand the relevance of different types of costs in the decision-making process such as relevant costs, sunk costs or controllable costs.
CO4 Understand fundamental concepts in Financial, Cost & Management Accounting.
CO5 Develop analytical skills associated with the preparation and interpretation of Financial Statement

Online Resources:

https://www.icsi.edu/media/webmodules/publications/FULL_BOOK_PP-CMA-2017-JULY_4.pdf
<https://edurev.in/studytube/Introduction-to-Cost-Management-Accounting-Notes-1/e598b5df-e4f9-4f87-bac5-46c1fe1f5f7b>

Program : **Master of Commerce [M.Com]**
 Course Code : **DSOC027**
 Course Title : **Advertising and Sales Management**
 Number of Credits : **4**
 Effective from AY : **2022 – 2023**

Need of the Course:

Present competitive business world, that too in a dynamic globalised scenario, requires the understanding of the basic concepts of Advertising and Sales Management. The course will equip students with understanding of Types of Advertising, Media, Creativity in Advertising, Copy writing, Advertising campaigns, Sales management, Sales budget, Sales Control and Sales Personnel Performance.

Description of the Course:

The course begins with understanding the significance of Advertising, Media for Advertising, Different perspectives in Creative Advertising, Campaign in Advertising Management. Course also covers various aspects of Sales Management, Sales Force Management, Sales Budgeting, Control and Sales Personnel Performance.

Objectives of the Course:

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

Course content

Unit 1	Introduction to Advertising Management and Media for Advertising	15 Hours
<p>Advertising–Definition – Advertising as a tool for Communication -Advertising Objectives - Importance – Role of Advertising– Advertising and Publicity - Advertising Management Process - AIDA – DAGMAR- Classification and Types of Online Advertising. Media for Advertising– Need and Importance of Media Planning–Planning and Operations of Advertising Media– Media Selection (Media Mix) – Media Planning – Media Strategy – Media Research– Types of Media – Media Planning Process – Digital Media.</p>		
Unit 2	Creativity, Copy Writing and Campaign in Advertising Management	15 Hours
<p>Creativity in Advertising–Importance on Creativity in Advertising – Different perspectives of Advertising Creativity – Planning Creativity Strategy – Taking Creative Risk – Creative Process – Creative Strategy Development. Copy Writing in Advertising - Concept of Copy - Theme and Appeal- Copy Writing and Copy Research- Message: Design and Evaluation – Advertising Appropriation. Advertising Campaign - Planning an Advertising Campaign - Criteria for Choice - Evaluation of Advertising Campaign - Agency Client Relations - Preparation of The Campaign.</p>		
Unit 3	Sales Management and Management of Sales Force:	15 Hours
<p>Objectives of Sales Management - Exchange Process - Interdependence of Sales and Distribution - Key Decision Areas in Sales Management - Sales Management Cycle - Sales</p>		

manager – Responsibilities of a Sales Manager – types of sales manager – Essential qualities of an efficient Sales manager.

Management of Sales Force – Setting the sales objectives – Recruitment and Selection – Training of Sales Force – Sales Force compensation – Sales Force motivation – Sales Force Control.

Unit 4	Sales Budgeting, Control and Sales Personnel Performance:	15 Hours
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Sales Budgeting - Purpose of Sales Budget - Methods of Sales Budgeting - Preparation of Sales Budget.

Sales Control (Purpose of Sales Control - Sales Control System - Methods of Sales Control) - Sales Analysis (Marketing Cost Analysis - Sales Management Audit) - Sales Quotas (Purpose - Controlling Sales Person's Activities) - Types of Sales Quotas (Sales Volume Quotas - Methods of Setting Sales Volume Quotas) - Limitations of Sales Quotas - Administration of Quota System - Sales Territories - Developing Territories - Objectives and Criteria for Territory Formation - Purpose of Sales Territories.

Sales Personnel Performance - Needs and Objectives - Parameters Used to Monitor Sales Force - Contents of Sales Reports - Basic Sales Reports and their Analysis (Weekly Sales Report Format - Regional Sales Analysis - Distribution of Accounts by Size) - Performance Appraisal and Evaluation - Issues in Salesman's Valuation – Setting Performance Standards.

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 in Advertising and Sales Management)
- Self-study on reading reference books in Advertising and Sales Management area to understand the importance of Advertising, Media, Creativity, Advertising campaigns, Sales Force Management, Budgeting, Sales Control and Sales Personnel Performance.
- In addition to the lectures, review sessions with self-learning of advanced areas in the course with latest developments.

Reference / Readings:

1. Rajeev Batra, John Myers and David Aakar , *Advertising Management*; Pearson Education; (Latest edition)
2. S. A. Chunawalla and K.C Sethia, *Advertising: An Introduction Text*, Himalaya Publishing House; (Latest edition)
3. Belch. George and Michael Belch, *Advertising and Promotion: An Integrated Marketing Communications Perspective*; McGraw Hill Education; (Latest edition)
4. Kavita Sharma, *Advertising: Planning and Decision Making*, Taxmann; (Latest edition)
5. S. A. Chunawalla; *Advertising, Sales and Promotion Management*; Himalaya Publishing House; (Latest edition)
6. Spiro, Rosann, William J. Stanton and Gregory A. Rich; *Management of a Sales Force*; McGraw Hill Education; (Latest edition)
7. R. Krishnamoorthy; *Personal Selling and Sales Management*; Himalaya Publishing House; (Latest edition)
8. S. A. Chunawalla,, *Sales Management*, Himalayan Publishing House; Himalaya Publishing House; (Latest edition)
9. Still, Richard R.; *Sales Management: Decisions, Strategies and Cases*; Pearson Education; (Latest edition)
10. Richard R. Still, Edward W. Cundiff, Norman A. P. Govoni and Sandeep Puri; *Sales and Distribution Management*; Pearson Education; (Latest edition)

Course Outcome:

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

CO1: Understand the concept of Advertising and Media Planning.

CO2: Discuss Creativity in Advertising, Copy Writing and Advertising Campaigns.

CO3: Develop skills and understanding of Sales Management, Management of Sales Force, Sales Budgeting, Sales Control and Sales Personnel Performance.

Online Resources:**Online E-Books:**

1. Advertising and Promotion by Chris Hackley
<https://www.pdfdrive.com/advertising-advertising-and-promotion-communicating-brandse33486240.html>
2. Advertising Management Theory and Practice by Kyle Hill
<https://www.pdfdrive.com/advertising-management-theory-and-practice-e53503768.html>
3. Consumer Behavior and Advertising Management by Matin A. Khan
<https://www.pdfdrive.com/consumer-behavior-and-advertising-management-e156849603.html>
4. Selling and Sales Management by David Jobber and Geoffrey Lancaster
<https://www.pdfdrive.com/selling-and-sales-management-8th-e11572.html>
5. Sales Management: With Personal Selling and Salesmanship by S. A. Chunawalla
<https://www.pdfdrive.com/sales-management-with-personal-selling-and-salesmanshipe54054630.html>
6. Sales Management (Marketing Series: Practitioner) by CHRIS NOONAN
<https://www.pdfdrive.com/sales-management-marketing-series-practitioner-e159854171.html>
7. Sales Force Management: Leadership, Innovation, Technology by Mark W. Johnston & Greg W. Marshall
<https://www.pdfdrive.com/sales-force-management-leadership-innovation-technology-12thedition-e158203760.html>

Website Links:

1. https://ebooks.lpude.in/management/bba/term_4/DMGT205_SALES_MANAGEMENT.pdf
2. https://ebooks.lpude.in/commerce/mcom/term_2/DCOM405_DMGT408_MARKETING_MANAGEMENT_DMGT203_ESSENTIALS_OF_MARKETING.pdf
3. https://ebooks.lpude.in/management/mba/term_3/DMGT507_SALES_AND_PROMOTION_S_MANAGEMENT.pdf
4. <http://www.ddegjust.ac.in/studymaterial/mba/mm-308.pdf>
5. http://cloudportal.sathyabama.ac.in/coursematerial_staging/uploads/SBAA7010.pdf
6. <http://egyankosh.ac.in/handle/123456789/38388>
7. <http://egyankosh.ac.in/handle/123456789/15404>
8. <http://egyankosh.ac.in/handle/123456789/38409>
9. <https://nptel.ac.in/courses/110/105/110105122/>
10. <http://egyankosh.ac.in/handle/123456789/38407>

Program : **Master of Commerce [M.Com]**
 Course Code : **DSOC028**
 Course Title : **Business Environment and International Trade**
 Number of Credits : **04**
 Effective from AY : **2022 – 2023**

Need of the Course:
Business success depends on the favourable environmental conditions. Changing Social, political, economic and institutional factors define the business environment of countries as well as the strategies of the companies which are trying to establish themselves in the competitive world. As such there is a need for the in-depth analysis of various factors faced by the business organizations.
Description of the Course:
This course will cover all the aspect which are important for the survival and growth of the business. It focuses on the elements of economic, political, legal and socio-cultural business environment faced by an economy. The course will cover the aspects of global institutions, such as the World Trade Organization (WTO), which set global rules that profoundly affect business strategy and human welfare.
Objectives of the Course:
To develop ability to understand and scan Business Environment. To understand the various economic factors and policy. To equip with knowledge of social and cultural factor. To enable the learning on international factors.

Course content		
Unit 1	Theoretical Framework of Business Environment	15 Hours
Concept, significance and nature of business environment; Elements of environment micro and macro; Techniques of environmental scanning and monitoring. Constitution of India-Preamble, Features, Fundamental Rights, Directive Principles and Union - State Relations, Critical elements of political environment; Government and business; Competition Act 2002, FEMA and Consumer Protection Act 1986.		
Unit 2	Economic Environment	15 Hours
Significance and elements of economic environment; Economic system and business environment; Economic planning in India; Government policies, industrial policy, fiscal policy, monetary policy, EXIM policy. Public Sector, Private Sector, Joint Sector and Co-operative Sector in India; Balance of Payment; Special Economic Zones (SEZs); Micro, Small and Medium Enterprises (MSMEs); Village and Cottage Industry; Parallel Economy; Privatization; Devaluation of Rupee and Disinvestments.		
Unit 3	Demographical Environment (Socio-Cultural)	15 Hours
Nature of Indian Society and Ethos; Social Interest, Institutions and Values Vis-à-vis Industrial Development; Responsibility of Business-Rationale, Scope, Responsibility Towards Self, Owners, Creditors, Depositors and Employees, Business Ethics-Meaning, Assumptions, Features, Principles, Need and Importance; Standards, Consumerism; Social Audit-Definition, Characteristics, Importance, Scope, Audit Process and Social Audit in India		
Unit 4	International Business Environment:	15 Hours

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

Pedagogy:

The methodology used in the class will combine lectures applications and case discussions.

Reference / Readings:

1. Adhikary M: *Economic Environment of Business*, Sultan Chand & Sons, New Delhi. (Latest edition)
2. Ahluwalia, I.J.: *Industrial Growth in India*, Oxford University Press, New Delhi. (Latest edition)
3. Alagh, Yoginder K: *Indian Development Planning and Policy*, Vikas Publishing House, New Delhi. (Latest edition)
4. Aswathappa, K: *Legal Environment of Business*, Himalaya Publishing House, New Delhi. (Latest edition)
5. Chakravarty, S: *Development Planning*, Oxford University Press, New Delhi. (Latest edition)
6. Ghosh, Biswanath: *Economic Environment of Business*, Vikas Publishing House, New Delhi. (Latest edition)
7. Francis, Cherunillam: *Business Environment and Government* (HPH.) (Latest edition)
8. Agrawal & Diwan: *Business Environment* (Excel) (Latest edition)
9. Daniel: *International Business Environment and Operations* (Pearson) (Latest edition)
10. Michael V.P.: *Business Policy and Environment* (S.Chand) (Latest edition)

Course Outcome:

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

CO 1: Able to scan the environment and its effects on business.

CO 2: Enable to analysis economic system and the policies.

CO 3: Equip with provisions of the Government with respect to the business

CO 4: Cop- up with the international practices in the business.

Online Resources:

<https://examupdates.in/international-business-environment-notes/>

<https://www.dynamictutorialsandservices.org/2018/10/business-environment-notes-theoretical.html>

<https://corporatefinanceinstitute.com/resources/knowledge/economics/macro-environment/>

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:

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
<p>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).</p> <p>Identification of Research Gap – Content Analysis of the existing literature – Develop Research Questions, related Objectives and Hypothesis – Research Design.</p> <p>Importance of Data (sample Vs population / sampling methods / primary Vs secondary) identification, collection and analysis – Preparation of Questionnaire.</p> <p>Measurement and Scaling Techniques – Validity and Reliability – Collection of data (pilot studies and Pre-tests).</p>		
Unit 2	Data Analysis – 1	24 Hours
<p>Uni / Bi / Multi Variate Data – Organizing sample data (Tabulation and Graphs). [<i>self-study of reading relevant research papers</i>] [<i>Includes practical problems on testing Cross Tabulation</i>].</p> <p>Describe the nature of sampling distribution – How to assess Performance, Reliability, Symmetry and Normality. [<i>self-study of reading relevant research papers</i>] [<i>Includes practical problems</i>].</p> <p>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>].</p>		

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). [<i>includes practical problems</i>] Importance of Multi-variate data analysis using Exploratory Factor Analysis (EFA), Confirmatory Factor Analysis (CFA) and Structural Equation Modelling (SEM). [<i>Self-study of reading relevant research papers</i>].		
Unit 4	Report Writing	6 Hours
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 carryout 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.ascdegrecollege.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/>

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:

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.

Description of the Course:

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.

Objectives of the Course:

- (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
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.		
Unit 2	Econometric Modelling and Diagnostic Testing	20 Hours
Selection of model variables – Selection of functional form of regression – Model selection criteria – Issues in regression 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.		
Unit 3	Analysis of Cross-Section Data	10 Hours

Cross-section data – Data considerations and preparation, Sources of cross-sectional data – Cross-section data models - Dummy variables: Nature, ANOVA & ANCOVA Models – Cautions in the use of Dummy Variable – Interaction Effect using Dummy Variable – Applications of Dummy Variables - Seasonal Analysis, Structural breakpoint analysis using dummy variables.

Unit 4	Analysis of Time Series Data	15 Hours
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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.

Pedagogy:

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

Reference / Readings:

1. Asteriou Dimitriou, *Applied Econometrics*, Palgrave Macmillan, New York (Latest edition)
2. Cameroon Samuel, *Econometrics*, McGraw Hill, New York. (Latest edition)
3. Davidson, J, *Econometric Theory*, Blackwell, USA (Latest edition)
4. Goldberger, A.S. *Introductory Econometrics*, Harvard University Press, Cambridge. (Latest edition)
5. Greene, W. *Econometric Analysis*, Prentice Hall, New York. (Latest edition)
6. Gujarati, D. *Basic Econometrics*, McGraw Hill, New Delhi. (Latest edition)
7. Hayashi, F, *Econometrics*, Princeton University Press, Princeton. (Latest edition)
8. Pattreson, Kerry, *An Introduction to Applied Econometric: Time Series Approach*, Palgrave Macmillan, New York (Latest edition)
9. Ramanathan Ramu, *Introductory Econometrics with applications*, Thomson South Western, Singapore. (Latest edition)
10. Wooldridge, *Introductory Econometrics*, Thomson-South Western, Singapore. (Latest edition)

Course Outcome:

Upon completion of the course learners will be able to:

COO1. Apply methodology of regression analysis in developing models for data in social sciences.

COO2. Perform diagnostic tests on regression models and improvise their models.

COO3. Demonstrate application of dummy variables for varied purposes in the context of cross-section data.

COO4. 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.economicsnetwork.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:

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.

Description of the Course:

The course is divided into four components:

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:

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 (<i>self-study of relevant research papers</i>).		
Unit 2	Introduction to Qualitative Research	10 Hours
Significance of Qualitative Research – Multifaceted role of Qualitative Research – Competencies in doing Qualitative Research – Managing Field-based Research – Ethics and maintaining Ethical Standards of Conduct in Qualitative Research – How to ensure Ethical Standards – Role and importance of Literature Review (Research Purpose Statements, Research Hypothesis and Research Questions) (<i>preparing and submitting a research proposal – conducting literature review and finding research gap, Identification of a peer-reviewed journal that accepts submission of qualitative research works</i>).		
Unit 3	Qualitative Research Design	10 Hours
Developing qualitative research design – role of identifying relevant research problems - role and importance of appropriate research questions, in-depth interview, and identifying good interview questions – Active listening as a key qualitative research skill – Applying active listening skills in interviews and focus group discussions – Reviewing Research Literature (revisited) – Qualitative research sampling. (<i>preparing research questions, good and effective interview questions, and conducting preliminary survey</i>)		
Unit 4	Qualitative Data Collection, Analysis and Interpretation	30 Hours
Types of Data and How to Collect them – Digital and Internet Data – Triangulation and Mixed methods – Qualitative data collection and data analysis skills – Doing 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 (<i>Arraying</i>), Interpreting, and Concluding). Presenting Qualitative Research results – Narrative, Tabular, Graphic, and Pictorial – Creating Slides for Oral Presentations – Composing Qualitative Research for the Benefit of Stakeholders – Challenges of doing Qualitative Research. (<i>qualitative data collection, identifying techniques used for analysis, carryout data analysis, interpretation of results and preparing research report</i>)		

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://miror-ejd.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>

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

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 Tribulent 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/FINALVALUATIONBOOK_FOR_UPLOADING_FEB_5.pdf

Corporate Finance Institute

<https://corporatefinanceinstitute.com/resources/knowledge/valuation/>

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:
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.
Description of the Course:
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.
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
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.		
Unit 2	Theories of Mergers	15 Hours
Efficiency Theories – Information and Signaling – Agency Problems and Managerialism – Free Cash Flow Hypothesis – Market Power – Taxes and their Impact on Merger Decisions – Hubris Hypothesis.		
Unit 3	Types of Mergers & Acquisitions and Acquisition Process	15 Hours
Types of Mergers - Horizontal Mergers - Vertical Mergers - Conglomerate Mergers – Financial Conglomerate mergers - Product Extension Mergers - Geographic Market extension and Pure Conglomerate Mergers - Merger and Acquisition Process– Participants in the Restructuring Activities - Post-Merger Management/Horizontal Mergers - Vertical Mergers - Conglomerate Mergers- Financial Conglomerate mergers - Product Extension Mergers - Geographic Market extension and Pure Conglomerate Mergers - Merger and		

Acquisition Process– Participants in the Restructuring Activities - Post-Merger Management.

Unit 4 | **Takeover Defenses** | **15 Hours**

Takeover 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 – Saturday Night special - Alternative Takeover Tactics –Takeover Defenses – Preventive Anti-Takeover Measures – Active Antitakeover.

Pedagogy:

The following methods and forms of study are used in the course

- The methodology used in the class will combine lectures, applications and case 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.

Reference / Readings:

1. Weston, Chung, Hoag, *Mergers, Restructuring and Corporate Control*, PHI, (Latest edition)
 2. S.Shiva Ramu, *Corporate Growth through Mergers & Acquisitions*, SAGE Publications Pvt. Ltd; (Latest edition)
 3. John Humphrey, Kaplinsky and Saraph, *Corporate Restructuring*, SAGE Publications Pvt. Ltd; (Latest edition)
 4. Sudarshan, *The Essence of mergers and acquisitions* Pearson P T R; (Latest edition)
 5. Weston, *Takeovers, Restructuring and Corporate Governance*, Pearson; (Latest edition)
 6. T.P Ghosh, *Buyback of shares*, Taxmann, (Latest edition)
 7. Ranjit Kumar Mandal, *Corporate Mergers in India: Objectives and Effectiveness*, Kanishka Publishers, Distributors, (Latest edition)
- Vijay Kumar Kaushal, *Corporate Takeovers in India* , Sarup & Sons, (Latest edition)

Course Outcome:

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.

Online Resources:

Online E-Books:

Mergers and Acquisitions from A to Z by Andrew J. Sherman
<https://www.pdfdrive.com/mergers-and-acquisitions-from-a-to-z-e157133810.html>

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

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

Mergers, Acquisitions, and Corporate Restructurings by Patrick A. Gaughan
<https://www.pdfdrive.com/mergers-acquisitions-and-corporate-restructurings-e49474813.html>

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

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

Website Links:

1. <https://www.wtamu.edu/~jowens/FIN6320/MERGER%20WAVES.html>
2. <https://archive.mbda.gov/news/blog/2012/04/5-types-company-mergers.html>
3. <https://corporatefinanceinstitute.com/resources/knowledge/strategy/corporate-reorganizationclause/>
4. <https://cleartax.in/s/corporate-restructuring>
5. <https://ibusinessmotivation.com/corporate-restructuring-meaning/>
6. <https://theintactone.com/2018/04/23/macru-1-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 (<i>Includes Practical Problems</i>). – input service distributor – person liable to pay tax – reverse charge – Time and Place of supply		
Unit 3	Basic Procedures in GST	20 Hours
Basic procedures in GST – Registration under GST – Tax invoice, credit and debit notes – E-way bill for transport of goods- Payment of taxes by cash and through input tax credit – returns under GST – Assessment – Demands and Recovery – Refunds		
Unit 4	Customs Act 1962 and Customs Tariff Act 1975	12 Hours
Customs Act, 1962 and Customs Tariff Act, 1975: Nature of Customs duty – Territorial waters and customs waters – ‘Goods’ under Customs Act – Basic Customs Duty Customs Tariff Act (CTA) 1975 – Additional Customs Duty – Protective Duties – Countervailing Duties – Safeguard Duty – NCCD of Customs - Transaction Value at the time and place of importation – 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

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:

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.

Description of the Course:

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.

Objectives of the Course:

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.

Course content

Unit 1	Introduction to Risk	16 Hours
Concept and definitions of Risk – Risk vs Uncertainty – Classification of Risk (Internal, External, Controllable, Uncontrollable, Inherent and Residual) – Types of Risk (Market Risk, Foreign Exchange Risk, Interest Rate Risk, Liquidity Risk, Purchasing Risk, Legal Risk, Management Risk, Technology Risk) - Sources of Risk - Identification of Risk – Risk identification approaches – Root Cause Analysis – Tools for Risk Identification (PESTLE, SWOT) - Risk Assessment – Methods of Risk Assessment (Qualitative and Quantitative Measures) – Quantification of Risk (Judgement and intuition, Delphi approach, Scoring, Expected Money Value, Simulation, Decision tree, Scenario Analysis) — Risk Treatment		
Unit 2	Risk Management	16 Hours
Concept of Risk Management – Risk Tolerance – Objectives of Risk Management –Risk management process (Assessment, Analysis, Evaluation, Treatment and Monitoring) – Risk Management Techniques (Risk Questionnaire, Flow Charts, Risk Event Maps, Risk Scorecards, Capital Budgeting, Value at Risk, Risk Heat Maps) – Loss forecasting – Selecting appropriate technique for treating loss exposure – Risk financing – Implementing and administering risk management program – Personal risk management		
Unit 3	Credit Risk Management	16 Hours
Overview of Credit Risk – Creation of credit risk – Need for management of credit risk – Components of Credit Risk – Factors affecting credit risk – Types of credit exposures (Short term, long term, non-fund based) – Evaluating Credit Risk – Mitigating Credit Risk – Qualitative Techniques of credit risk management (Credit Due Diligence, Credit Rating Scales, Portfolio Risk Management, Credit Loss Estimation, Credit Default Swaps, Credit Insurance) – Quantitative Techniques of Credit Risk Management (Altman Z Score, Risk		

Adjusted Capital/Returns, Value at Risk (VaR), Ratios on Financial Assessment, Credit Scoring)

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

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

Pedagogy:

The teaching pedagogy of this course shall include the combination of the following: Interactive Lectures/Discussions/ presentations/case 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)

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

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

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:

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:

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*, Prentice Hall. (Latest edition)
7. L.R. Potti, *Operations research*, Yamuna Publications. (Latest edition)

Course Outcome:

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

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>

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:

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*, New Delhi, 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 knowledge of banking services.

CO3: Understand the Economic Role of Financial Intermediaries and will gain knowledge of 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

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

Influencing Communication Decisions – Advertising - Public Relations - Personal Selling - Sales Promotion.

Unit 4	Negotiating with International Customers, International Marketing Research and Global E-Marketing	15 Hours
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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 -Product Research - Distribution Research - Promotion Research - Pricing Research).
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).

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>

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
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). 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).		
Unit 2	Retail Marketing Strategy	15 Hours
Retail Strategy – Process of formulating retail strategy – Target Market and Retail Format – Growth strategies – diversification strategies – achieving competitive advantage and positioning – International expansion – Financial Management in retail – Sources of finance – Global growth opportunities (Case Studies)		
Unit 3	Retail Location and Layout	15 Hours
Importance of store locations – types of locations – steps involved in choosing a retail location Country/region analysis – trade area analysis – site evaluation and selection – steps in site selection – store design and layout – exterior design and layout – interior design and		

layout – interior design elements – Visual merchandising – Space planning – Store Atmospherics (Case Studies)

Unit 4 | **Merchandise Planning and Retail Marketing Mix** | **15 Hours**

Merchandising – Merchandise planning – 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)

Pedagogy:

The following methods and forms of study are used in the course:
Lectures, Case Studies and Self-study (doing home assignments based on reading research papers in the area of Retail Marketing).

Reference / Readings:

1. Michael Levy, Barton Weiz & Ajay Pandit : *Retailing Management*, Tata Mc Graw Publishing Co., New Delhi. (Latest edition)
2. Chetan Bajaj, Rajnish Tuli & Nidhi Srivastava : *Retail Management*, Oxford University Press. (Latest edition)
3. K V S Madhan : *Fundamentals of Retailing*, Tata Mc Graw Publishing Co., New Delhi. (Latest edition)
4. Swapna Pradhan : *Retailing Management – Text and Cases* , 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>

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, Planning Phase, The Executive Phase; Modules in CRM, 4C's (Elements) of CRM process; CRM process for marketing organization; Stakeholders in CRM. Developing CRM Strategy: Role of CRM in business strategy, Understanding Service Quality- Technical and Functional, Dimensions of Service Quality; Managing Customer Communications.		
Unit 3	The Value Creation Process CRM Implementation	15 Hours
The value that customer receives: the nature of value, value proposition, value assessment. The value that organisation receives: customer profitability, customer acquisition and its economics, customer retention and its economics. Choosing the right CRM solution; Framework for Implementing CRM: A step-by-step Process: Five phases of CRM projects- development customizations; beta test and data import; train and retain; roll out and system hand-off; support.		
Unit 4	CRM in Service Industry and E-CRM	15 Hours
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 of CRM. An insight into E-CRM: need and key features for E-CRM, basic requirement of E-CRM.		

CRM links in E-business: E-Commerce and customer relationships on the internet.

Pedagogy:

Lectures/ case analysis/assignments/class room interaction/lab

Reference / Readings:

1. Judith W .Kincaid, *Customer Relationship Management Getting it Right*, Pearson Education (Latest edition)
2. H.Peeru Mohamed , A Sagadevan, *Customer Relationship Management, A Step by Step Approach*, Vikas Publishing House (Latest edition)
3. Adrian Payne, *HANDBOOK OF CRM: Achieving Excellence in Customer Management*, Butterworth-Heinemann is an imprint of Elsevier (latest edition)
4. John Gosney, Thomas Boehm, *Customer Relationship Management Essentials*, PHI. (latest edition)
5. S. Sheela Rani, *Customer relationship Management*, Margham Publications. (latest edition)
6. B. Kavitha, *Customer Relationship Management*, OrangeBooks Publication. (latest edition)
7. Jerry fjeremstad, Nicholas Romano, *Electronic Customer Relationship Management*, 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-](http://www.sasurieengg.com/e-course-material/MBA/II-Year-Sem-3/BA7015%20CUSTOMER%20RELATIONSHIP%20MANAGEMENT.pdf)

[3/BA7015%20CUSTOMER%20RELATIONSHIP%20MANAGEMENT.pdf](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/

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:
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.
Description of the Course:
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.
Objectives of the Course:
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

Course content		
Unit 1	Introduction of Tourism and Travel	14 Hours
Evolution of travel and tourism (ancient / classical / neo-classical / modern) – Dynamics of Travel and Tourism – Types of Tourism – Structure and components of travel and tourism industry – Socio-cultural-economic-environmental impact of travel and tourism – Catalytic role of travel and tourism – Positive and Negative impacts of tourism – responsible Vs irresponsible tourism – Sustainable tourism – Significance of 4A's in travel and tourism & assessing the spending pattern of tourists.		
Unit 2	Demand for Travel and Tourism and Tourist Destinations	14 Hours
Demand: Concepts and Definitions of Demand for Tourism – Consumer Behaviour and Tourism Demand – Determinants of Tourism Demand – Measuring the Demand for Tourism – Patterns of Demand – Assessment of Quality and Satisfaction [IPA, SERVQUAL, SERVPERF, and HOLSAT]. Tourist Destination: The Geography of Tourism – Patterns and Characteristics of the Supply of Tourism – The Socio-cultural and Environmental Impacts – Tourist Motivation – Skills for the Key Sectors of the Travel and Tourism Industry – Tourism and Development Planning – Determination of Carrying Capacity.		
Unit 3	Supply of Travel and Tourism and Marketing of Tourism	14 Hours
Assessing the 4A's of travel and tourism industry – Attractions (how to plan and market) – Accessibility (how to plan transportation to make travel comfortable) – Accommodation		

(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 Wellness tourism 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 the Next Century.

Pedagogy:

The following methods and forms of study are used in the course:
 Lectures / Case studies /Self-Study (literature) and fact based assignments to better understand the importance of 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:
COO1: The mechanisms of demand and supply in the tourism industry.
COO2: 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://wtcc.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 provided 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

Panel data structure – Advantages of Panel Data –Pooled OLS Regression – Fixed Effects model – Random effects model – Properties of Various Estimators - Fixed Effects versus Random effects model – Wald test - Breush and Pagan Lagrange Multiplier Test – Hausman Test – Non-Stationary Panel - Panel unit root and cointegration tests.

Pedagogy:

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

Reference / Readings:

1. Fabozzi, 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 Dimitrious, *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/>

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/>

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>] [<i>by strictly following the academic and research ethics</i>] • 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] 	
<i>[During the period December-January]</i>		

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 [<i>by strictly following the academic and research ethics</i>] – Coding and Compilation of Data. • Testing Normality, Validity and Reliability of Data. • Analysis and Interpretation of Data + Report Writing [<i>Draft copy submission and revision</i>]. • Making weekly presentation of the progress made. <p style="text-align: right;"><i>[During the period January-February]</i></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. [<i>by strictly following the academic and research ethics</i>] • Making weekly presentation of the progress made. <p style="text-align: right;"><i>[During the period February-March]</i></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. [<i>by strictly following the academic and research ethics</i>] • Sharing the draft copy of the paper with research collaborators (if any) – revising and finalising the paper. • Submission of the paper (<i>optional</i>) – Revising the paper based on reviewer comments (<i>if received on time</i>) – resubmission – final acceptance of the paper (<i>if received on time</i>) <p style="text-align: right;"><i>[During the period March-April]</i></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:

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:

- Justin Paul and Alex Raip Criado (2020), The Art of writing literature review: What do we know and what do we need to know?, *International Business Review*, 29, 1-7 [<https://doi.org/10.106/j.ibusrev.2020.101717>]
- Thomas V. Perneger and Patricia M. Hudelson (2004), Writing a research article: advice to beginners, *International Journal of Quality in Health Care*, 16/3, 191-192

Course Outcome:

- Standard quality dissertation work
- Standard quality research paper
- Submission and acceptance of the research paper in standard academic journals (*if received on time*)

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-paper>
<https://thebestschools.org/resources/how-to-write-research-paper/>
https://www.wlc.edu/uploadedFiles/Content/Academics/Student_Success_Center/ResearchPaper.pdf