



Moinuddin Chishti Language University

M.Com. (CBCS)

(w.e.f. Academic Year 2021-22)

Under the Guidelines of NEP-2020

Department of
Commerce

Faculty of Commerce



Sitpur-Hardoi Bypass, IIM Road, Lucknow-226013



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1. About the Department

Department of Commerce of Khwaja Moinuddin Chishti Language University though has a short period history but it has reasons to mention. With the start of the first academic session of University in 2013, the department of Commerce has the arrogance of having largest number of students in undergraduate course B.Com & post graduate course M.Com. In the short span of time the department of Commerce has redefined commerce education in the state of Uttar Pradesh as well as in India. Becoming pioneer in running semester system at under graduate level in the state, the KMC Language, University has also adopted CBCS mode of education.

In the era of globalization and liberalization, the system of higher education calls for graduates & post graduates of international standard. In its endeavour to exalt its post graduate course, M.Com, the department of Commerce is going to adopt CBCS pattern from the session 2019-20 onwards expecting that it will cater the needs of industry and academia.

2. Choice Based Credit System

Choice Based Credit System:

The CBCS provides an opportunity for the students to choose courses from the prescribed courses comprising core, elective/major & minor or skill-based courses. The courses can be evaluated following the grading system, which is considered to be better than the conventional marks system. In the era of globalization it is an internationally accepted pattern of higher education. The uniformity in evaluation system also enables the potential employers in assessing the performance of the candidates.

Definitions:

- (i) **Academic Programme** means an entire course of study comprising its programme structure, course details, evaluation schemes etc. designed to be taught and evaluated in a teaching Department/ Centre or jointly under more than one such Departments/ Centres;
- (ii) **Academic Year** means two consecutive (one Odd, July to December + one Even, January to June shall continue one academic year.



- (iii) **Course** means a segment of a subject that is part of an Academic Programme;
- (iv) **Programme Structure** means a list of courses (Core, Elective and Open Elective) that makes up an Academic Programme, specifying the Syllabus, Credits, hours of teaching, evaluation and examination schemes, minimum number of credits required for successful completion of the programme etc. prepared in conformity to University Rules, eligibility criteria for admission;
- (v) **Core Course** means a course that a student admitted to a particular programme must successfully complete to receive the degree and which cannot be substituted by any other course;
- (vi) **Elective Course** means an optional course to be selected by a student out of such courses offered in the same or any other Department/Centre;
- (vii) **Open Elective** means an elective course which is available for students of all programmes, including students of same department. Students of other Departments will opt these courses subject to fulfilling of eligibility of criteria as laid down by the Department offering the course;
- (viii) **Credit** means the value assigned to a course which indicates the level of instruction; **One-hour lecture per week equals 1 Credit, 2 hours practical class per week equals 1 credit.** Credit for a practical could be proposed as part of a course or as a separate practical course.
- (ix) **'SGPA'** means Semester Grade Point Average calculated for individual semester.
- (x) **'CGPA'** is Cumulative Grade Point Average calculated for all courses completed by the candidates at any point of time. CGPA may be calculated each year for both the semesters clubbed together, if University Ordinances provides for.
- (xi) **'Grand CGPA'** is calculated in the last year of the course by clubbing together the SGPA of all the semesters or CGPA of the two years. Grand CGPA is being given in transcript form. For the benefit of the candidates, a formula for conversion of Grand CGPA into %age marks as given in the transcript.

3. M.Com. Program Details:

Programme Objectives:

Department of Commerce of Khwaja Moinuddin Chishti Language University has always in pioneering role not only in admissions but also in syllabus designing. The syllabus of M.Com. is so designed so as to cater to the needs of the society as well as of industry. Care has been taken in designing it in a stratified manner. Whatever the students have studied in B.Com. they must study an advanced version or innovative course in M.Com.

The M.Com programme aims to provide:



- A conducive environment that holistically engages students through an all-encompassing knowledge impartation,
- Research orientation,
- Developing entrepreneurial skills,
- Sound theoretical foundation,
- Formulating business problems and provide innovative solutions thus moulding them into future visionaries, management leaders that are compassionate yet efficient.

As per the new structure, there are five courses in each semester. In addition, as per the area of interest, the students are required to choose two optional groups- one major group and one minor group, in the beginning of 2nd year of the study. The major group shall consist of 4 papers

And minor group consists of 2 papers to be studied in 3rd and 4th semester. Under Choice Based Credit System, students will also study 'Open Elective' courses. These courses will be available for students of all programmes, including students of parent department. Students of other Department may choose these courses subject to fulfilling of eligibility of criteria as laid down by the Department. The structure for the groups has been designed with intent to provide advanced level specialization in the respective field.

In the light of augmentation in the field of commerce and business, the overall structure of the course has been changed to widen the scope and depth of the course and inclusion of research paradigms of commerce stream. Further, the overall structure has been improved to provide an insight of research in commerce and interdisciplinary areas and to facilitate those students aspiring for pursuing research. New Courses like International Trade Logistics, EXIM Procedures and Documentation Export Marketing, Banking Products and Practices and Insurance Products and Practices have been incorporated in the revised course. Accounting, core of Commerce discipline, was the gap area in the existing syllabus and therefore new courses in accounting area have been added and are offered as Major Elective Group in Accounting. The concept of Open Elective has been introduced for the first time in the structure as per the University guidelines and courses like Life Skills and Communication, Indian Ethos and Leadership, Entrepreneurship and New Venture Planning are offered to be relevant to the students of diverse areas disciplines. The content of existing courses too has been revised in terms of including new and relevant topics such as: psychographics, lifestyle and applications, new consumption patterns, perceptual mapping and positioning. The suggestive readings are provided for each unit of the concerned course to provide a better facilitation for self-study by the students. The course has been designed in line with outcome based approach which requires specification of Course Outcomes and Course Learning Outcomes.



The M.Com programme structure offers a deep dive into various facet of management and organizational development by integration of cross-cutting issues relevant to gender, environment and sustainability, human values, professional ethics into curriculum through incorporation of relevant topics such as: Marketing Management- legal aspects of marketing, ethical, social and environmental concerns in product, pricing, distribution and promotion

decisions, socially responsible marketing; green marketing, cause relating marketing; social marketing, Global Strategic Management- Ethical and Social considerations in Strategic Management Business Research- Ethics in Business Research, Security Analysis and Portfolio Management, Ethical Investing, International Marketing- Ecological concerns and international marketing ethics, Advertising and Sales Management- Managing ethics in selling environment.

The programme thus aims to provide students with the opportunity to develop and broaden their management and leadership skills. The curriculum seeks to develop managerial knowledge and strategic agility, providing students with a broader skill set and a fresh perspective and to encourage them to seek out bold, innovative solutions for today's business and societal challenges.

Programme Specific Outcomes

The M.Com course provides an extreme and rigorous base for teaching, research and allied business administration. It serves the needs of academics and prepares students for research and teaching. The course is well received in the industry and for years they have been serving the needs of managerial cadre in business and industry. M.Com Course offers research in diverse areas of Commerce discipline and has large base of research contribution. Teaching pedagogy is adopted to ensure all round learning for the students. Department of Commerce aligns itself with the overall vision of the University i.e. to touch the lives of every student by inculcating prudence, efficiency, creativity and compassion to work for the betterment of the marginalized sections of society. M.Com Course attempts to kindle their sense of responsibility, honesty, conscience, justice and above all commitment to human values. M.Com students form the core of our existence as an institution and are geared up to be passionate about their dreams and make their family and society proud of their achievements.

This M.Com Course aims to upgrade the standards of teaching and research and deliver an education system that is a source of national pride and public confidence.



Ordinance for the Course

Four Semester (Two Year) Post–Graduate Degree Programme, M.Com. Under Choice Based Credit System

1. Applicability:

The ordinance shall be applicable to two year (Four Semester), post graduate degree programme at the Khwaja Moinuddin Chishti Language University w.e.f. Academic Session 2021-22

2. Definition of Key Terms:

- (i) **Choice Based Credit System:** The CBCS provides an opportunity for the students to choose courses from the prescribed courses comprising core, elective/major & minor or skill-based courses.
- (ii) **Academic Programme** means an entire course of study comprising its programme structure, course details, evaluation schemes etc. designed to be taught and evaluated in a teaching Department/Centre or jointly under more than one such Departments/ Centres;
- (iii) **Credit** means the value assigned to a course which indicates the level of instruction; **One-hour lecture per week equals 1 Credit, 2 hours practical class per week equals 1 credit.** Credit for a practical could be proposed as part of a course or as a separate practical course.
- (iv) **‘SGPA’** means Semester Grade Point Average calculated for individual semester.
- (v) **‘CGPA’** is Cumulative Grade Point Average calculated for all courses completed by the candidates at any point of time. CGPA may be calculated each year for both the semesters clubbed together, if University Ordinances provides for.
- (vi) **‘Grand CGPA’** is calculated in the last year of the course by clubbing together the SGPA of all the semesters or CGPA of the two years. Grand CGPA is being given in transcript form. For the benefit of the candidates, a formula for conversion of Grand CGPA into %age marks as given in the transcript.
- (vii) **‘Grade Point’** is a numerical value allotted to each letter grade.
- (viii) **‘Grade Card’** will be given to all students upon completion of academic work of any semester of a programme and will display the course details (code, title, number of credits) grade obtained in each course and SGPA/CGPA.



- (ix) **‘Letter Grade’** it is an index of the programme leading to award of a degree, diploma or certificate.
- (x) **‘Transcript’** will be given to all students upon completion of academic work of all semesters of a programme and will display the course details (code, title, number of credits) and grade obtained in each course, and CGPA.

3. **Types of Courses:**

- (i) **Course** means a segment of a subject that is part of an Academic Programme;
- (ii) **Programme Structure** means a list of courses (Core, Elective and Open Elective) that makes up an Academic Programme, specifying the Syllabus, Credits, hours of teaching, evaluation and examination schemes, minimum number of credits required for successful completion of the programme etc. prepared in conformity to University Rules, eligibility criteria for admission;
- (iii) **Core Course** means a course that a student admitted to a particular programme must successfully complete to receive the degree and which cannot be substituted by any other course;
- (iv) **Elective Course** means an optional course to be selected by a student out of such courses offered in the same or any other Department/Centre;
- (v) **Open Elective** means an elective course which is available for students of all programmes, including students of same department. Students of other Departments will opt these courses subject to fulfilling of eligibility of criteria as laid down by the Department offering the course;

Selection of Elective Courses:

Two groups (one Major and one Open Elective) from the available electives are to be selected at the commencement of M.Com. Part II - Semester III.

1. The elective groups in the Semester IV will remain the same as the ones selected in Semester III.
2. Once a group has been selected, no change in selected groups will be allowed later.
3. While the first two papers of selected major group and first paper of selected open elective group will be taught in Semester III, the next two papers of selected major group and second paper of selected open elective group will be taught in Semester IV.

Selection of Open Elective Courses:

1. Options for Open Elective Courses will be floated according to availability of faculty and minimum number of students. The minimum number to be reviewed in the due course of time which may vary programme-wise.



2. Open Elective Courses as placed in Semester III would be announced at the beginning of the Semester and accordingly students will be asked to select any one option at that time.
 3. At least 10% of the proposed seats in open elective courses would be open to students from outside the discipline subject to fulfilling of eligibility criteria.
 4. Courses opted in Semester III will not be offered in Semester IV.
- (vi) **MOOCs:** The students will have freedom to choose a similar course of 4 credits out of the MOOCs portal of UGC, in place of the Core Course offered in the semester. MOOC courses may be opted depending upon the availability on the government approved portal.
- (vii) **Dissertation/ Project:** All the students of PG Programmes shall be required to prepare a project/ Dissertation in the final semester.

Project Guidelines:

The aim of the Project is to give an opportunity to students to learn independently and show that they can identify, define and analyse problems or issues and integrate knowledge in a business context. It reflects the ability of a student to understand and apply the theory, the concepts and the tools of analysis to a specific situation.

- a) The project is a practical, in-depth study of a problem, issue, opportunity, technique or procedure or a combination of these aspects of business. The students are required to define an area of investigation, carve out research design, gather relevant data, analyse the data, draw conclusions and make recommendations. The project must be an original piece of work that will be undertaken in post-graduate study, over a period of three semesters.
- b) The topic is to be selected carefully with the help of supervisor.
- c) All the material that relates to your project, including completed questionnaires or tapes from interviews, should be shown to your supervisor and be kept until the examination board has confirmed your results. Do not throw this material away once your project is submitted, as you might be asked to present it as part of the Viva Voce Examination, before your project results are confirmed.
- d) The supervisor's role is to appraise ideas and work of the student. Student must take overall responsibility for both the content of project and its management. This includes selection of an appropriate subject area (with the approval of the supervisor), setting up meetings with the supervisor, devising and keeping to a work schedule (to include contingency planning), and providing the supervisor with samples of your work.



- e) The project reports would be examined by the external examiner and based on the report and Viva Voce examination conducted at the end of IV semester, a student will be awarded marks.
- f) The External Examiners will examine the following in Project Report:
 - Literature Survey on the Topic Chosen.
 - Method of Data Collection.
 - Presentation – Style, Comprehensiveness, Table presentation, Graphs, Charts.
 - Analysis and inference and implication of the study.
 - Overall linkage between objectives, methodology, findings and suggestions.
 - Bibliography and References.

4. **Teaching:**

The faculty members of the Department are primarily responsible for organizing lecture work for M.Com. The instructions related to tutorials are provided by the respective registering units under the overall guidance of the Department. Faculty from some other Departments are also associated with lecture and tutorial work in the Department. One hour of class presentation / project work will be provided for each of M. Com Course.

5. **Eligibility for Admissions:**

The admission to students is offered through direct admission mode on the bases of merit list prepared by the university. In case of entrance test, merit for admission will be prepared on basis of test result.

Reservations/Relaxations

The eligibility condition and number of seats under various Reserved Categories shall be as per the proportionate reservation as provided under Uttar Pradesh state Govt. Rules.

6. **Fees:**

The fee charged from the students of post graduate degree programme shall be as approved by the Finance Committee.

7. **Assessment of Students' Performance and Scheme of Examinations:**

1. English and Hindi shall be the medium of instruction and examination.



2. Examinations shall be conducted at the end of each Semester as per the Academic Calendar notified by the University.
3. The system of evaluation shall be as follows:
 - a. Each paper will carry 100 marks, of which 30 marks shall be reserved for internal assessment based on a combination of tutorials, classroom participation, project work, seminar, term papers, tests, and attendance. The weightage given to each of these components in a combination shall be decided and announced at the beginning of the semester by the Department in consultation with the teachers.
 - b. The remaining 70 marks in each paper shall be awarded on the basis of a written examination at the end of each semester. The duration of written examination for each paper shall be three hours. Examinations for courses shall be conducted only
 - c. in the respective odd and even Semesters as per the Scheme of Examinations. Regular as well as ex-students shall be permitted to appear/reappear/improve in courses of Odd Semesters only at the end of Odd Semester and courses of Even Semesters only at the end of Even Semesters.

8. Pass Percentage & Promotion Criteria:

- a) The minimum marks required to pass any paper in a semester shall be 40% in each paper, separately in internals and end-semester examination, 40% in aggregate of a semester.
- b) The general rules/guidelines of the examination of University Ordinance shall be applicable.
- c) However, a candidate who has secured the minimum marks to pass in each paper but has not secured the minimum marks to pass in aggregate may reappear in any of the paper/s of his choice in the concerned semester in order to be able to secure the minimum marks prescribed to pass the semester in aggregate.

9. Attendance Requirement:

Students with less than 75% attendance shall not be eligible to appear in the End Semester Examination. However, in exceptional cases the Head/ Director may grant a relaxation in required percentage of attendance by not more than 15% on the basis of genuine reason.

10. Guidelines for the Award of Internal Assessment Marks



Following are the guidelines for the award of Internal Assessment marks to the students admitted to M. Com Semester-based Course Scheme: -

Award of Internal Assessment Marks for Core, Elective Courses and Open Courses

- For each paper, there are 30 marks allocated for internal assessment and 70 marks for the Semester Examination. Out of 30 marks allocated for internal assessment for each paper:
 - 10 marks are to be assigned for class test
 - 10 marks are to be assigned for assignment
 - 10 marks are to be assigned for attendance and overall performance of the candidate.
- A class test of 10 marks in each paper will be conducted by the teachers teaching the paper at the Department of Commerce. The date and time of the class test will be notified to the students by the respective teachers-in-charge/HoD Commerce of (M. Com) course at the Department of Commerce.
- Ten marks are to be awarded for assignment-based work. The marks to be awarded on the basis of student's performance in any one or combination of assignments/activities such as presentation, participation in seminar/workshop, case study discussion, and submission of written assignments as part of their continuous evaluation.
- Ten marks are to be awarded for attendance in the class/assignment/activities of the University. The marks shall be awarded on the basis of existing norms for award of marks for attendance and overall performance of the candidate as per the Internal Assessment Scheme of University. The marks for attendance shall be as follows:

More than 67% but less than 70%	1 Marks
70% or more but less than 75%	2 Marks
75% or more but less than 80%	3 Marks
80% or more but less than 85%	4 Marks
85% and above	5 Marks

11. Conversion of Marks into Grades:

For the ease of evaluation, assessment/evaluation of each course of a semester will be held for maximum marks of 100 irrespective of number of credits allotted to the course (30 for internal assessment and 70 for end semester examination).

The marks will be converted to grades as per the following table:



Grade Point	Grade	Range of Marks	Numeric value of grade
10	O (outstanding)	$90 \leq M \leq 100$	10
9	A+ (Excellent)	$80 \leq M < 90$	9
8	A (Very Good)	$70 \leq M < 80$	8
7	B+ (Good)	$60 \leq M < 70$	7
6	B (Above Average)	$50 \leq M < 60$	6
5	C (Average)	$45 \leq M < 50$	5
4	P (Pass)	$40 \leq M < 45$	4
0	F (Fail)	$0 \leq M < 40$	0
0	Ab (Absent)	--	0

12. SGPA Calculation:

It is the weighted average of the grade points of all courses during the semester. After the successful completion of a semester, Semester Grade Point Average (SGPA) of a student in that semester is calculated using the formula given below:

$$SGPA = (P_1 + P_2 + \dots + P_n) / (Cr_1 + Cr_2 + \dots + Cr_n)$$

13. CGPA Calculation:

The Cumulative Grade Point Average (CGPA) of AA student is calculated at the end of a programme. For the computation of CGPA, only the best performed courses with maximum credit points (P) alone shall be taken subject to the minimum credits requirements. The CGPA of a student determines the overall academic level of the student in a programme and is the criterion for ranking the students. CGPA can be calculated by the following formula:

$$CGPA = [(SGPA)_1 S_1 + (SGPA)_2 + \dots + (SGPA)_n S_n] / [S_1 + S_2 + \dots + S_n]$$

14. Division of Degree into Classes:

Post Graduate degree to be classified based on CGPA obtained into various classes as notified into Examination Policy.

15. Span Period:

No student shall be admitted as a candidate for the examination for any of the Parts/Semesters after the lapse of four years from the date of admission to the Part-I/Semester-I of the M. Com. Programme

16. Interpretation Clause:



In case of any difficulty arising during the course of implementation of the ordinance or in case of any unforeseen circumstance, the interpretation / decision of the honourable Vice- Chancellor of the university shall be final.

4. M.Com Programme Details:

Programme Structure:

M.Com. programme is a two-year course divided into four-semesters. The course is of 98 Credits and for the award of degree a student will be required to complete the credits as per the University norm.

		Semesters	
Part – I	First Year	Semester I	Semester II
Part – II	Second Year	Semester III	Semester IV

DEPARTMENT OF COMMERCE M.Com Course Structure (CBCS)

Semester	Core Courses			Elective Courses			Open Elective Course			Value Added Course		Summer Internship	Master Project & Comprehensive Viva	Total Credits
	No. of papers	Credits	Total Credits	No. of papers	Credits	Total Credits	No. of papers	Credits	Total Credits	Credits		Credits		
I	5	4	20	-	-	-				1	4			24
II	6	4	24	-	-	-								24
III	2	4	8	2	4	8	1 Inter-departmental	4	4			4		24
IV	1	4	4	2	4	8	1 Intra-departmental	4	4			-	8	24
Total	14		56 Credits	4		16 Credits	2	8	8 Credits		4 Credits	4 Credits	8 Credits	96 Credits

Semester-Wise Detail of M.Com. (CBCS) Course Structure

Semester I										
Course	Sub Code	Title of the Paper	Int.	Exam	Total	Lectur	Lab/T	Credits	Teaching	

Department of Commerce, KMC Language University, Lucknow



ख्वाजा मुईनुद्दीन चिश्ती भाषा विश्वविद्यालय, लखनऊ, उत्तर प्रदेश (भारत)
Khwaja Moinuddin Chishti Language University, Lucknow, U.P. (India)

U.P. STATE GOVERNMENT UNIVERSITY,

(Recognised Under Section 2(f) & 12(B) of the UGC Act, 1956 & B.Tech. Approved by (AICTE))

M.Com		Theory				e	ut.		Hours/ Week
Core-1	MCCC-101	Business Statistics	30	70	100	3	1	4	4
Core-2	MCCC-102	Advanced Management Accounting	30	70	100	3	1	4	4
Core-3	MCCC-103	Organizational Behaviour	30	70	100	3	1	4	4
Core-4	MCCC-104	Managerial Economics	30	70	100	3	1	4	4
Core-5	MCCC105	Financial Planning	30	70	100	3	1	4	4
Value Added Course	MCVE	Indian Ethos and Leadership	30	70	100	3	1	4	4
Total credits in Semester I			180	420	600	24		24	24 Hrs.
Semester II									
Course M.Com	Sub Code	Title of the Paper Theory	Int.	Exam	Total	Lecture	Tutorial /Lab	Credits	Teaching Hours/Week
Core-6	MCCC201	Ethics, Corporate Governance and Sustainability	30	70	100	3	1	4	4
Core-7	MCCC202	International Business	30	70	100	3	1	4	4
Core-8	MCCC203	Marketing Management	30	70	100	3	1	4	4
Core-9	MCCC204	Advanced Financial Management and Policy	30	70	100	3	1	4	4
Core-10	MCCC205	Entrepreneurship Development	30	70	100	3	1	4	4
Core-11	MCCC206	Operations management	30	70	100	3	1	4	4
Language	MCVNC201	Foreign language-Available/Sports							Value Added



		Language							Non-credit
Total credits in Semester II			180	420	600	24		24	28 Hrs.
Semester III									
Course M.Com	Sub Code	Title of the Paper Theory	Int.	Exam	Total	Lecture	Tutorial/Lab	Credits	Teaching Hours/Week
Core-12	MCCC301	Business Research	30	70	100	3	1	4	4
Core-13	MCCC302	Management of Small Business/MOOC'S	30	70	100	3	1	4	4
Major Elective 1	MCMEC301	Major Elective 1	30	70	100	3	1	4	4
Major Elective 2	MCMEC302	Major Elective 2	30	70	100	3	1	4	4
Inter-departmental	MCID	Entrepreneurship & New Venture Planning	30	70	100	3	1	4	4
Internship	MCIN301	Summer Internship	-	-	100	-	-	4	
Total credits in Semester III			180	420	600	22		24 Credits	20 Hrs.
Semester IV									
Course M.Com	Sub Code	Title of the Paper Theory	Int.	Exam	Total	Lecture	Tutorial/Lab	Credits	Teaching Hours/Week
Core 14	MCCC401	Strategic Management	30	70	100	3	1	4	4
Major Elective 3	MCME401	Major Elective 3	30	70	100	3	1	4	4
Major Elective 4	MCMC402	Major Elective 4	30	70	100	3	1	4	4
Intra-	MCIRA	Open Elective 2	30	70	100	3	1	4	4



departm ental									
Project & Viva	MCVV	Master Project & Comprehensive Viva	60	140	200	8	-	8	8
Total credits in Semester IV			180	420	600	24	4	24	24 Hrs.
Total Number of Marks/Credits/Hours			540	1260	2400 Marks	84	16	96 Credits	100 Hrs.

***VV: Viva-voce **D: Dissertation**

For each Core and Elective Course there will be 3 lecture hours of teaching per week and one tutorial. .

* Duration of examination of each paper shall be 3 hours.

* Each paper will be of 100 marks out of which 70 marks shall be allocated for end semester examination and 30 marks for internal assessment.

Master project guidelines:

The aim of the Project is to give an opportunity to students to learn independently and show that they can identify, define and analyse problems or issues and integrate knowledge in a business context. It reflects the ability of a student to understand and apply the theory, the concepts and the tools of analysis to a specific situation.

- 1) The project is a practical, in-depth study of a problem, issue, opportunity, technique or procedure or a combination of these aspects of business. The students are required to define an area of investigation, carve out research design, gather relevant data, analyse the data, draw conclusions and make recommendations. The project must be an original piece of work that will be undertaken in post-graduate study, over a period of three semesters.
- 2) The topic is to be selected carefully with the help of supervisor.
- 3) All the material that relates to your project, including completed questionnaires or tapes from interviews, should be shown to your supervisor and be kept until the examination board has confirmed your results. Do not throw this material away once your project is submitted, as you might be asked to present it as part of the Viva Voce Examination, before your project results are confirmed.
- 4) The supervisor's role is to appraise ideas and work of the student. Student must take overall responsibility for both the content of project and its management. This includes selection of an appropriate subject area (with the approval of the supervisor), setting up meetings with the supervisor, devising and keeping to a work schedule (to include contingency planning), and providing the supervisor with samples of your work.



- 5) The project reports would be examined by the external examiner and based on the report and Viva Voce examination conducted at the end of IV semester, a student will be awarded marks.
- 6) The External Examiners will examine the following in Project Report:
 - Literature Survey on the Topic Chosen.
 - Method of Data Collection.
 - Presentation – Style, Comprehensiveness, Table presentation, Graphs, Charts.
 - Analysis and inference and implication of the study.
 - Overall linkage between objectives, methodology, findings and suggestions.
 - Bibliography and References.

5. Semester wise Details of M.Com.(CBCS) Course

Semester wise Details of M.Com.(CBCS) Course			
Semester I			
Course Code.	Name of Courses	Credit	Course Type
MCCC-101	Business Statistics	4	Core Course
MCCC-102	Advanced Management Accounting	4	Core Course
MCCC-103	Managerial Economics	4	Core Course
MCCC-104	Organizational Behaviour	4	Core Course
MCCC-105	Financial Planning	4	Core Course
MCVC-101	Indian Ethos and Leadership	4	Value Added Course (credited)
Total Credits in Semester-I		24	
Semester II			
MCCC-201	Ethics, Corporate Governance and Sustainability	4	Core Course
MCCC-202	International Business	4	Core Course
MCCC-203	Marketing Management	4	Core Course
MCCC-204	Advanced Financial Management and Policy	4	Core Course
MCCC-205	Entrepreneurship Development	4	Core Course
MCCC-206	Operations Research	4	Core Course
MCVNC-201	Foreign Language: Available Languages or others <u>Any one of the following:</u> 1. Health & Fitness	0	Value added Course (Non-Credited)



	2. Arabic 3. French		
Total Credits in Semester II		24	
Semester III			
MCCC-301	Business Research	4	
MCCC-302	Management of Small Business/MOOC'S	4	
MCEC	Major Elective 1	4	
MCEC	Major Elective 2	4	
MCIER (Inter Departmental)	Entrepreneurship and New Venture Planning	4	Inter-departmental
MCIN	Summer Internship	4	
Total Credits in Semester III		24	
Semester IV			
MCCC-401	Strategic Management	4	
MCEC	Major Elective 3	4	
MCEC	Major Elective 4	4	
MCIRA (Intra - Departmental)	Financial Modelling using Excel	4	Intra-departmental
MCDVV	Master Dissertation & Viva-Voce	8	-
Total Credits in Semester IV		24	
Total credits in Semester I+II+III+IV		96 Credits	

<u>Elective Courses</u>	
Paper No.	<u>Major Elective Groups</u>
1. Accounting	
MCEC01	Accounting Information System-Sem-III
MCEC02	Strategic Cost Analysis and Performance Evaluation-Sem-III
MCEC03	Forensic Accounting and Fraud Examination-Sem-IV
MCEC04	Global Financial Reporting and Disclosure-Sem-IV
2. Finance	
MCEC05	Security Analysis and Portfolio Management-Sem-III
MCEC06	Financial Institutions and Markets-Sem-III
MCEC07	International Financial System - Sem-IV
MCEC08	International Financial Management - Sem-IV



3. International Business	
MCEC09	India's Foreign Trade and Investment -Sem-III
MCEC10	Export Marketing -Sem-III
MCEC11	EXIM Procedures and Documentation - Sem-IV
MCEC12	International Trade Logistics - Sem-IV
4. Marketing	
MCEC13	Advertising and Sales Management -Sem-III
MCEC14	International Marketing Management -Sem-III
MCEC15	Consumer Behaviour - Sem-IV
MCEC16	Supply Chain Management and Logistics
5. Human Resource Management (HRM)	
MCEC17	Human Resource Development-Sem-III
MCEC18	Strategic Human Resource Management-Sem-III
MCEC19	Industrial Relations and Compensation Laws - Sem-IV
MCEC20	Human Resource Analytics - Sem-IV
<u>Inter-Departmental</u>	
Any one of the following	
MCIER(a)	Entrepreneurship and New Venture Planning
MCIER(b)	Legal Environment of Business
<u>Intra-Departmental</u>	
Any one of the following	
MCIRA (a)	Financial Modelling Using Excel
MCIRA (b)	Life Skills and Communication

5. (A) Selection of Elective Courses:

Students can opt any major group in III & IV Semester..

1. In all there are five major elective groups.
2. For a functional area, wherever available a student may opt for Elective Course as Major Elective group comprising of four courses.
3. The elective groups in the Semester IV will remain the same as the ones selected in Semester III.
4. Once a group has been selected, no change in selected groups will be allowed later.
5. While the first two papers of selected major group will be taught in the III semester while the next two papers of selected major group will be taught in Semester IV.



(B) Selection of Value Added (Credited and Non-Credited), Inter-departmental and Intra-departmental Courses:

Only one course is to be offered in their respective semesters.



Course Wise Content

Details for M.Com. (CBCS) Programme:



Semester wise Details of M.Com. (CBCS) Course Semester I

Semester wise Details of M.Com.(CBCS) Course			
Semester I			
Course Code.	Name of Courses	Credit	Course Type
MCCC-101	Business Statistics	4	Core Course
MCCC-102	Advanced Management Accounting	4	Core Course
MCCC-103	Managerial Economics	4	Core Course
MCCC-104	Organizational Behaviour	4	Core Course
MCCC-105	Financial Planning	4	Core Course
MCVC-101	Indian Ethos and Leadership	4	Value Added Course (credited)
Total Credits in Semester-I		24	



Master of Commerce (CBCS)

SEMESTER-I

Core-1: Course Code: MCCC101: BUSINESS STATISTICS

Marks: 100

Duration: 60 Hours

Objective: The objective of this paper is to equip students with some of the important statistical techniques for managerial decision making and to provide ground for learning advanced analytical tools used in research.

Course outcomes: The successful completion of this course shall enable the students:

CO1: To develop an understanding of the theory of probability, rules of probability and probability distributions.

CO2: To comprehend the decision-making process under uncertainty using statistical tools.

CO3: To become aware of the concepts in sampling, sampling distributions and estimation.

CO4: To understand the meaning and process of hypothesis testing including one-sample and two-sample tests.

CO5: To appreciate the importance and application of non-parametric tests in hypothesis testing.

CO6: To apply correlation and regression analysis including both simple and multiple correlation and regression in the real-life case situations using available software packages.

Contents

Unit I-Theory of Probability and Probability Distributions: Approaches to calculation of probability. Marginal, joint and conditional probabilities; Probability rules; Bayes' theorem; Expected value and standard deviation of a probability distribution; Standard probability distributions - Binomial, Poisson, and Normal.

Unit II-Statistical Decision Theory: Decision-making process. Payoff and Regret tables. Decision rules under risk and uncertainty; Expected value approach and EVPI; Marginal analysis; Decision-tree analysis.

Unit III-Sampling Distributions and Estimation: Sampling concepts; Types of sampling techniques; Sampling distribution of means and proportions; Central Limit Theorem.

Point and interval estimation; Properties of a good estimator; Confidence intervals for means; Confidence intervals for proportions; Sample size determination.



Unit IV-Hypothesis Testing: Steps of hypothesis testing. One and two-tailed tests. Type I and type II Errors; Power of a test; Calculation and use of p-value.

One Sample Tests: Means and proportions. Two-sample Tests: Tests for difference between means – Independent samples; Small samples; Dependent samples; Testing of difference between proportions.

Unit V-Analysis of Variance and Non-Parametric Tests: F-test of equality of variances; one-factor ANOVA; Chi-square test for Independence and for Goodness-of-fit. Sign test, One-sample runs test. **Correlation and Regression Analysis:** Simple and partial correlation analysis; Rank correlation; Simple and multiple linear regression analysis (involving up to three variables).

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Note: Relevant software will be used for pedagogical purpose. Evaluation of practical exercise (if any) using software will be part of internal assessment.

Readings (Unit wise):

4. Aczel, A. D., Sounder pandian, J. Saavanan, P. & Joshi, R. (2012). Complete Business Statistics. McGraw Hill Education (India) Pvt. Ltd.: New Delhi.: Unit(s) – I, III, IV,
5. Anderson, D. R., Sweeney, D. J., Williams, T. A., Camm, J. D. and Cochran, J. J. (2014) Statistics for Business & Economics, CENGAGE Learning Custom Publishing.: Unit(s) - I, II, III, IV.
6. Black, K. (2012). Applied Business Statistics, 7ed. Wiley: Unit I, II and III
7. Levin, R. I. & Rubin, D. S. (1997). Statistics for Management, Prentice-Hall of India: Unit(s) – I, II, III, IV.
8. Vohra, N. D. (2012). Business Statistics. McGraw Hill Education (India) Pvt. Ltd.: New Delhi. : Unit(s) – I, II, III, IV.

Note: Latest edition of the readings may be used.

Teaching Plan:

At the beginning of each semester faculty teaching the course will provide (i) Teaching Plan, (ii) updated reading list, and (iii) the list of case studies for uploading on Department website.

Facilitating the achievement of Course Learning Outcomes

Unit No.	Course Learning Outcomes	Teaching and Learning Activity	Assessment Tasks
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I.	Developing an understanding and application of the or of probability and probability distributions	Lecture sessions, class discussion.	Class participation, Assignment Individual/ Group ; Mid Semester Exam/ End Semester Exam
II.	Evaluating different out comes in a given situation and conducting decision analysis under uncertainty using statistical tools.	Lecture sessions; Class discussion; Case studies; Presentation by students	Class participation; Assignment Individual/Group; Mid Semester Exam/ End Semester Exam
III.	Analysing and deriving sampling distributions and understanding the application of estimation process.	Lecture sessions; Case studies; Presentation by students	Class participation; Assignment Individual/Group; Mid Semester Exam/ End Semester Exam
IV.	Conducting hypothesis testing for different types of situations and appreciating the importance of concepts involved in such testing	Lectures sessions; Case studies; Presentation by students	Class participation; Assignment Individual/Group; End Semester Exam
V.	Learning to conduct ANOVA and understand the application of non-parametric testing. Understanding and applying correlation and regression analysis	Lecture sessions; Class discussion.	Class participation; Assignment Individual/Group; End Semester Exam



Master of Commerce (CBCS)

SEMESTER-I

Core-2 Course MCCC102: ADVANCED MANAGEMENT ACCOUNTING

Marks: 100

Duration: 60 Hrs.

Objective: The objective of this course is to equip the students with the knowledge of concepts, methods and techniques of management accounting and enable them to use various techniques of cost ascertainment, budget preparation and variance analysis, while focusing on its need for managerial decision making.

Course Outcomes: After completing the course, the student will be able to:

CO1: Identify differences between various forms of accounting—Financial, Managerial and Cost and the role of a Management Accountant

CO2: Identify cost according to their associated activities and apply costing techniques for computing cost of products or services

CO3: Prepare income statements using variable costing and absorption costing

CO4: Make various managerial decisions on the basis of learning about concepts and issues involved therein.

CO5: Prepare different forms of budgetary statements, identify and control cost at a responsibility centre assigned to a manager, analyse and report performance of the assigned responsibility centre.

Contents:

Unit I-Management Accounting: Nature and functions; Financial vs. Management Accounting; Cost vs. Management Accounting; Role of Management Accountant. Cost concepts and classifications. **Activity Based Costing (ABC):** Concept and Uses; Flow of Costs in ABC; Traditional Costing System vs. ABC.

Unit II-Variable and Absorption Costing: Concept, Comparison, Applications of Variable Costing, Preparation of Income Statements.

Cost-Volume-Profit (CVP) Analysis - Contribution Margin; Break - Even Analysis: Profit volume (P/V) Analysis; Multiple Product Analysis; Optimal use of Limited Resources.

Unit III-Relevant Information and Short-Run Managerial Decisions: Managerial decision making: Decision making process; Differential analysis; Types of managerial decisions - Make/Buy Add/Drop, Sell / Process Further, Operate/Shutdown, Special Order. Product-Mix. Pricing Decisions.

Unit IV-Budgeting: Nature and functions; Preparation of different types of budgets; Fixed versus Flexible Budgeting.



Standard Costing, - Concept, advantages; Types of standards; Variance analysis: Materials, Labour, Overheads, Sales variances, Managerial uses of variances.

Unit V-Responsibility Accounting and Divisional Performance Measurement:

Advantages and disadvantages of divisional is action; Concept of responsibility accounting, Responsibility centres: Cost centre, Revenue centre. Profit centre, Investment centre; Responsibility performance reporting; financial measures of performance, Non-financial performance measures.

Transfer Pricing: Concept; Objectives; Requisites; Methods of transfer pricing: Transfer pricing in multinational companies.

Performance Measurement: Traditional performance measures; Balanced Scorecard – Meaning, perspectives in Balanced Scorecard; Weighting performance measures; Requisites of Balanced Scorecard.

Readings (Unit wise):

Balakrishnan, Ramji, Sivarama krishnan, K. & Sprinkle, Geoffrey B. (2008).Managerial Accounting. John Wiley and sons.

Unit(s) – IV

Colin, Drury. (2001).Management and Cost Accounting. Thomson Learning.

Unit(s) – I &II

Davis, Charles E. & Davis, Elizabeth. (2013).Managerial Accounting. John Wiley and Sons.

Unit(s) – V

Garrison, R.H. & Noreen, E.W. (2000).Managerial Accounting. McGraw Hill.

Unit(s) – III, IV

Hilton, Ronald W. (2011).Managerial Accounting. McGraw Hill Education.

Unit(s) – III, IV

Horn green, Charles T., Sundem, Gary L. & Stratton, William O. (1992).Introduction to Management Accounting. Prentice Hall of India.

Unit(s) – II

Lal, Jawahar (2016). Advanced Management Accounting, Text, Problems and Cases.S. Chand & Co., New Delhi.

Unit(s) – I & IV

Maher, Michael W., Stickney, Clyde P. & Weil, Roman L. (2011).Managerial Accounting, An Introduction to concepts, Methods and uses. South-Western College Pub.

Unit(s) – I

Note: Latest edition of the readings may be used.



Teaching Plan:

At the beginning of each semester faculty teaching the course will provide (i) Teaching Plan, (ii) updated reading list, and (iii) the list of case studies for uploading on Department website.

Facilitating the achievement of Course Learning Outcomes

Unit No.	Course Learning Outcomes	Teaching and Learning Activity	Assessment Tasks
I.	Detail concepts and differences between Financial, Managerial and Cost Accounting. Also identify different cost concepts and their classifications.	Theory/Numerical with examples	Class participation, Presentation, test, End Semester Exam
II.	Identify differences and superiority of Activity Base Costing system over Traditional costing system.	Lecture through practical problems (theory/numerical)	Class participation, Presentation, test, End Semester Exam
III.	Compare the income statements as in variable	Class room teaching	Class participation,
IV.	Evaluate different business situations by us in marginal costing, differential analysis for different types of managerial decisions.	Through case analysis Case study/numerical	Class participation, Presentation test, End Semester Exam
V.	Prepare various types of budgets at organizational and departmental level for cost control, cost reduction, performance measurement and fixing responsibility on the division concerned.	Theory + Numerical	Class participation, Presentation, test, End Semester Exam



Master of Commerce (CBCS)

Semester I

Core-3 Course MCCC103: MANAGERIAL ECONOMICS

Marks: 100

Duration: 60 Hours

Objective: The objective of the course is to acquaint students with the basic principles of micro and macroeconomics for developing the understanding of theory of the firm, markets and the macro environment, which would help them in managerial decision-making processes.

Course Outcomes: On completion of this course, the student should be able to:

CO1: Describe the nature and scope of managerial economics, demand analysis and growth model of the firm.

CO2: Learn the techniques of production function and cost analysis.

CO3: Comprehend the market forms and apply the pricing techniques to determine the price of factors of production.

CO4: Apply the knowledge of national income accounting and cost of living measurement in real world situations.

CO5: Assimilate the product and financial market equilibrium and decipher monetary and fiscal policies.

CO6: Describe the trade cycles in the open economy and exchange rate determination

Contents:

Part A: Firm and Market

Unit I: Demand and The Firm: Nature and scope of managerial economics; Consumer behaviour: Cardinal and ordinal approaches to the derivation of the demand function. Revealed preference approach; Supply function; Firm theory: Objectives of the firm; Theory of the growth of the firm: Marris model.

Unit II: Production and Cost: Production function; Concept of productivity and technology; Production with one variable input, Returns to scale; Production with two variable inputs; Isoquants, ridge lines; Isoclines; Producer's Equilibrium; Cost function-classification of costs, short run cost functions; Relationship between return to scale and return to a factor; Long run cost functions.

Market and Pricing: Market forms- perfect competition, monopolistic competition, monopoly power, oligopolistic behaviour; Cournot and Stackel berg models; Factor Pricing- demand and supply of factors of production.

Part B: Macroeconomic environment



Unit III: Introduction to Macroeconomics: National Income Accounting; Circular flow of income and expenditure; Limitations of national income accounting; Government deficit and trade deficit; Measuring the cost of living; Natural rate of unemployment and Inflation.

Unit IV: Product and Financial Market Equilibrium: The Product markets, financial markets and labour markets; Openness in product and financial markets; Putting all markets together; Monetary theory and policy, fiscal theory and policy.

Unit V: Trade Cycles and Open Economy: Economic fluctuations and business cycle; Open economy macroeconomics; Determination of exchange rate. Purchasing Power Parity; Fixed and flexible exchange rate; Debates in macroeconomics.

Readings (Unit wise):

- Branson, William H. Macro Economics Theory and Policy. First East – West Press. Unit(s) – III, IV.
- Dorn Busch, R. and S., Fischer. Macro Economics. Publisher Tata McGraw Hill- Unit(s) – III, IV.
- Koutsiyannis, A. Modern Microeconomics. Macmillan Press Ltd. - Unit(s) - I, II.I
- Mankiw, N. Gregory. Macro Economics .Macmillan- Unit(s) – III, IV.
- Oliver, Blanchard. Macro Economics, Pearson Education, LPE. - Unit(s) – III, IV.
- Salvatore, D. & Rastogi, Siddhartha K. Managerial Economics-Principals and Worldwide Applications. Oxford University Press- Unit(s) - I, II.
- Varian. Micro-Economic Analysis. Norton- Unit(s) - I, II.

Note: Latest edition of the readings may be used.

Teaching Plan:

At the beginning of each semester faculty teaching the course will provide (i) Teaching Plan, (ii) updated reading list, and (iii) the list of case studies for uploading on Department website.

Facilitating the achievement of Course Learning Outcomes

Unit No.	Course Learning Outcomes	Teaching and Learning Activity	Assessment Tasks
I.	Annotate the nature and scope of managerial economics and the firm behavior.	Lecture sessions and case study discussions	Class participation, Assignment Individual / Group, Mid Semester Exam/End Semester Exam



II.	Explain production and cost analysis and the relationship of production and cost thereof. Describe the different market Structures and determination of prices in product and input markets	Lecture sessions and case study discussions	Class participation, Assignment Individual / Group, Mid Semester Exam/End Semester Exam
III.	Measure the national income and illustrate the nature of employment and inflation.	Lecture sessions and case study discussions	Class participation, Assignment Individual / Group, Mid Semester Exam/End Semester Exam
IV.	Deliberate the equilibrium of product and financial markets and impact of monetary and fiscal policies in open market economy.	Lecture sessions presentations by students	Case Study Discussion, Assignment, Individual/Group, Mid Semester Exam/End Semester Exam
V.	Apply the macroeconomic understanding to measure economic fluctuation and business cycles.	Lecture sessions presentations by students	Case Study Discussion, Assignment, Individual/Group, Mid Semester Exam/End Semester Exam



Master of Commerce (CBCS)

Semester I

Core-4 Course MCCC104: ORGANIZATIONAL BEHAVIOR

Marks: 100

Duration: 60 Hours

Objective: To develop theoretical and practical understanding of different components of individual and group behaviour in organizational setting.

Course Outcomes: After completing this course the students will be able to:

- CO1:** Understand the theoretical development of organizational behaviour and its importance in managing people at the workplace.
- CO2:** Understand the behaviour of the people as individual and members of the group.
- CO3:** Understand the foundation of group dynamics and the nature of conflict and its management.
- CO4:** Distinguish between manager, boss and a leader and learn the theories of leadership.
- CO5:** Understand different types of organizational structures, organizational climate and to know the importance of organizational culture apart from learning how to deal with change and stress.

Contents:

Unit I- Introduction: Emergence of organizational behaviour; Management and OB; Hawthorne studies and human relations school; Challenges and opportunities for organizational behaviour; Positive organizational behaviour.

Unit II- Individual Behaviour: Foundations of individual behaviour; Perception; Attribution; Personality; Attitude; Learning and Values; Motivation – theoretical and practical dimension.

Unit III- Group Behaviour: Group dynamics; Cohesiveness and productivity; Group decision making; managing organizational conflict; managing misbehaviour at work.

Unit IV- Leadership: Influence, Power and Politics; Leadership – theoretical and practical dimension.



Unit V- Organization System & Processes: Organization Structure – foundation and types; Climate and Ethos; Communication; Organizational effectiveness & performance, Managing change.

Readings (Unit wise):

- Greenberg, Baron (2010). Behaviour in Organisations: Understanding and Managing the Human Side of work. Pearson (Chapter 12 for Unit III – Power & Politics; Chapter 15-16 for Unit III – Org Processes) Unit(s) – III&IV
- Hassard, J. (2012). Rethinking the Hawthorne Studies: The Western Electric research in its social, political and historical context. Human Relations 65(11): 1431–1461. Unit(s) - I
- Hegar, Kathryn W. (2011). Modern Human Relations at work, International Edition. Cengage (Chapter 9 for Unit IV - fundamentals of leadership) Unit(s) – III
- Hersey, Paul, Dewey, E. Johnson, and Kenneth, H. Blanchard (2013). Management of Organisational Behaviour, PHI, (Chapter 4, 8 for Unit IV- Leadership) Unit(s) – III
- Kotter, J. P. (1995). Leading Change: Why Transformation Efforts Fail. Harvard Business Review 73(2): 59–67. Unit(s) - IV
- Luthans, Fred. (2002). the need for and meaning of Positive Organizational Behaviour. Journal of Organizational Behaviour.23. 695-706 Unit(s) - I
- Luthans, Fred. Organizational Behaviour, McGraw-Hill, Indian Edition. 12th ed. (Chapter 5 for Unit 2 – Personality, Perception, Attribution, Attitudes) (Chapter 11 for Unit II – Group & Teams) Unit(s) – II
- McShane & Mary, Ann Von Glinow (2012). Organizational Behaviour, Indian edition. (Chapter 11 for Conflict Mgt Unit II) Unit(s) - III
- Pareek, U. & Khanna, S. Understanding Organizational Behaviour. Oxford University Press. (Chapter 24 for Unit V – Org Culture & Climate)
- Paul, R. Lawrence (1987). Historical Development in OB in Chapter 1, Handbook of OB by Jaw W Lorsch (ed) Englewood Cliffs, NJ: Prentice-Hall, 1-10 Unit(s) - I
- Robbins, Stephen P., TA Judge & Neharika Vohra (2013). Organisational Behaviour, Pearson. (Chapter 1 for Unit 1 - Challenges & Opp), (Chapter 9 for Unit III - foundations of Group Behaviour) Unit(s) – I & III
- `Schermer horn, Osborn Uhl-Bien & Hunt (2011). Organizational Behaviour. Int Student Version. Wiley. (Chapter 9 for Decision Making Unit II) Unit(s) – III



Teaching Plan:

At the beginning of each semester faculty teaching the course will provide (i) Teaching Plan, (ii) updated reading list, and (iii) the list of case studies for uploading on Department website.

Facilitating the achievement of Course Learning Outcomes

Unit No.	Course Learning Outcomes	Teaching and Learning Activity	Assessment Tasks
I.	Explain the development of organizational behavior and Its importance in managing people at the workplace.	Lecture & case discussion	Participation, Assignment, &
II.	Demonstrate the different dimensions of individual behavior	Lecture, Role Playing & Case discussion	Participation, Assignment & class test, Mid Semester Exam / End Semester Exam
III.	Explain the foundation of group dynamics and management of different types of work place conflict	Lecture, Role Playing & case discussion	Participation, Assignment & class test, Mid Semester Exam End Semester Exam
IV.	Analyze the over lapping role of manager, boss and leader and to develop required skills.	Role Playing, case discussion & Project	Participation, Assignment & class test, Mid Semester Exam End Semester Exam
V.	Explain different types of organizational structures and organizational climate to appreciate the importance of organizational culture and learn to deal with change and stress.	Lecture & case discussion	Participation, Assignment & class test, Mid Semester Exam End Semester Exam



Master of Commerce (CBCS)

Semester I

Course MCCC105: FINANCIAL PLANNING

Marks: 100

Duration-60Hrs.

Objective: The Course in Financial Planning intent to enable critical thinking in students with respect to analysis and application of innovative solutions to varied financial problems.

Course Outcomes: After studying this course the student will be able to:

CO1: Understand the premise of financial planning and identify the financial goals.

CO2: Critically evaluate the investment instruments suitable for different financial goals in different timespan.

CO3: Apply appropriate financial instruments to manage individuals 'finances.

CO4: Analyze investment in primary market.

CO5: Understand credit planning, retirement planning as well as estate planning.

Contents:

Unit I-Financial Planning & Investment Environment: Financial planning process and life cycle approach, Ascertainment of financial goals; Application of investment alternatives in financial plans - Bonds, Equity Shares, Mutual Funds, Fixed Deposits, PPF, Financial Derivatives, Commodity derivatives, gold & bullion; Innovative investment products like Exchange Traded funds (ETFs), Real Estate Investment Trusts (Reits), Infrastructure Investment Trust (Invits); Independent opening and operation of trading and demat account.

Unit II-Diversity in Financial Planning: Planning for life insurance and health insurance; Primary clauses in life and healthcare insurance agreement; Application of compounding and indexing; Balancing Mutual Funds; Funds 'CAGR, SIP/ SWP/ STP and Index Funds; Identification of common stocks with uncommon profits; Identification of competitive durable advantage of equity; Equity with moat; Principles and variables of value investing system (Using cases of Equity from BSE/ NSE).

Unit III- Building Financial Plans: Critical analysis of investments, Insurance and tax saving instruments; Risk assessment of individual; Building financial plans using spreadsheets; Evaluation of financial plan.



Unit IV-Investment in Primary Market: Concept of Initial Public Offer (IPO) FPO, Offer for sale, Private placement; IPO Process; Eligibility & Norms for IPO; Role of Credit Rating Agency; Categories of IPO-Traditional and Contemporary.

Unit V- Credit & Retirement Planning: Assessment of credit; Reverse mortgage; Optimal Use of Education loan; Consumer and housing finance; EMI: Calculations & Long-term Impact; Credit card management; Overdraft protection; Credit history, Retirement solutions, Critical analysis of retirement planning, pension plans including taxes and inflation; Estate planning- Objectives of will, creating a valid will; Power of attorney.

Note: Relevant software will be used for pedagogical purpose. Evaluation of practical exercise (if any) using software will be part of internal assessment.

Readings (Unit Wise):

- i. Buffet, Marryand Clark, David (2011). Warren Buffett and the Interpretation of Financial Statement. - Unit(s)- I,II.
- ii. Fisher, A.Philip(2010).Common Stock sand Uncommon Profits. Wiley. -Unit(s)- I,II
- iii. Graham, Benjamin(2017).The Intelligent Investor. -Unit(s)- I,II
- iv. Keown, A.J.(2017).Personal Finance –Turning money into wealth. Pearson Publication, - Unit(s)-III,V
- v. Khurshed, Arif (2016). Initial Public Offerings: Theme chanics and performance of IPOs, Harriman House Publishing. - Unit(s)–IV
- vi. Madura, Jeff (2016).Personal Finance. Pearson - Unit(s)I,III,V
- vii. Soota, Ashok and Gopalan, S.R.(2012). Entrepreneurship Simplified: From Idea to IPO. Penguin Random House India. - Unit(s)–IV
- viii. Spier, Guy(2014). The Education of Value Investor. Palgrave. - Unit(s) - I, II

www.moneycontrol.com, Unit I, Unit II
www.valueresearch.com, Unit I, Unit II
www.marketsmojo.com, Unit I, Unit II
www.yahoofinance.com,UnitI, Unit II, Unit IV

Note: Case studies on the above topics are required to be discussed.

Department of Commerce, KMC Language University, Lucknow



ख्वाजा मुईनुद्दीन चिश्ती भाषा विश्वविद्यालय, लखनऊ, उत्तर प्रदेश (भारत)
Khwaja Moinuddin Chishti Language University, Lucknow, U.P. (India)

U.P. STATE GOVERNMENT UNIVERSITY,

(Recognised Under Section 2(f) & 12(B) of the UGC Act, 1956 & B.Tech. Approved by (AICTE))

Teaching Plan:

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Facilitating the achievement of Course Learning Outcomes

Unit No.	Course Learning Outcomes	Teaching and Learning Activity	Assessment Tasks
I.	Students will be able to understand the financial planning process and inter se relation of varied investment alternatives With financial plan.	Lecture/Presentation/Case studies	Class participation, Assignment Individual/Group, Mid Semester Exam/End Semester Exam
II.	Students will be able to identify and analyses different instruments with respect to the role in varied financial plans.	Lecture/Case studies/Analysis of Corporate News items/Stocks analysis	Class participation, Assignment Individual/Group, Mid Semester Exam/End Semester Exam
III.	Enable to analyses and apprehend the requirements of different financial goals subject to different individual.	Lecture/Analysis of Corporate News items/Presentation/Case studies	Class participation, Assignment Individual/Group, Mid Semester Exam/End Semester Exam
IV.	Students will be able to actively engage themselves in the financial markets including IPO's.	Lecture/Analysis of Corporate News items/Presentation/Case studies	Class participation, Assignment Individual/Group, Mid Semester Exam/End Semester Exam
V.	Executing credit planning, retirement planning as well as estate planning.	Lecture/Videos/presentation/Case studies	Class participation, Assignment Individual/Group, Mid Semester Exam/End Semester Exam



Master of Commerce (CBCS)

Semester I

Value Added Course

Course MCVC-101: INDIAN ETHOS AND LEADERSHIP

Marks: 100

Duration: 60 Hours

Objective: This course aims at building an understanding and perspective of Indian Ethos and leadership. It helps appreciating Indian way of leading different organizations.

Course Outcomes: The successful completion of this course shall enable the student to:

CO1: Know the relevance of Indian Ethos and management lessons from scriptures.

CO2: Understand ethical codes and value system in the work culture.

CO3: Know the approaches to leadership through Indian Traditions.

CO4: Understand different approaches of leadership from India.

CO5: Know contemporary Indian leadership practices as followed by leaders in modern organizations.

Contents:

Unit I-Indian Ethos: History & relevance of Indian tradition of understanding physical and metaphysical world; Appreciating scriptures and their role in shaping cognition and social interactions; Brief introduction to Indian philosophy.

Unit II- Perspectives on Ethics: Ethos and ethics; Morality, ethics and values; Indian values, ethical dilemmas shaping business and society interface- Cues from Indian narrative tradition including Panchatantra and Arthashastra.

Unit III-Ethos – Leadership Interface: Perspectives on leadership through ancient values and Indian traditions; leadership -in relevance to time, space, narratives and eternity; Moral principles for leadership based on Indian ethos; Target (goal) vis-à-vis process orientation; Leadership through storytelling

Unit IV- Great Indian Thought on Leadership: Leadership lessons from sacred Indian texts as well as non-text sources; Gandhian thoughts on leadership; Vivekananda's thinking on leadership; Personal character of a leader; Leader as seer, leader as servant, leader as agent

Unit V- Contemporary Leadership Practices from India: Understanding relevance of leadership in contemporary times, role of Indian leadership model and its relevance in



bringing world order; Appreciating diversity of Indian leadership model; Cases on Indian leadership practices

Readings (Unit wise):

1. Balasubramanian, S. (2007). The Art of Business Leadership: Indian Experiences. Response Books. Sage - Unit(s) - IV
2. Cappelli, Peter, Harbir, Singh, Jitendra, V. Singh & Michael, Useem (2010). Leadership Lessons from India Harvard Business Review (March), 1-9 - Unit(s) - IV
3. Chakraborty, S. K. (1995). Ethics in Management-Vedantic Approach, New Delhi, Oxford India Ltd. Unit(s) – II
4. Chatterjee, D. (2012). Timeless Leadership – 18 Leadership Sutras. Wiley- Unit(s) - III and IV
5. Chaturvedi, B. (2006). The Mahabharata: An Inquiry in the Human Condition, Orient Longman. - Unit(s) - IV
6. Das, G. (2009). The Difficulty of Being Good, On the Subtle Art of Dharma, Penguin Books, India Unit(s) - I and IV
7. Kautilya's Arthashastra (2016), King, Governance, and Law in Ancient India, Oxford University Press.- Unit(s) - I
8. Krishna, G. R. (1999). Indian Ethos for Modern Management, UBS Publishers Distributors Ltd.- Unit(s) - III
9. Kumarasamy, A. (2006). Gandhi on Personal Leadership, Jaico Publishing House. -Unit(s) - IV
10. Nair, K. (1997). A Higher Standard of Leadership: Lessons from the Life of Gandhi, Berrett-Koehler Publishers, San Francisco. - Unit(s) – IV

Teaching Plan:

At the beginning of each semester faculty teaching the course will provide (i) Teaching Plan, (ii) updated reading list, and (iii) the list of case studies for uploading on Department website.

Facilitating the achievement of Course Learning Outcomes

Unit No.	Course Learning Outcomes	Teaching and Learning Activity	Assessment Tasks
I.	Understanding the relevance of Indian Ethos and management lessons from scriptures.	Lecture & Presentation	Students' Presentation, Assignment evaluation, class test

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Khwaja Moinuddin Chishti Language University, Lucknow, U.P. (India)

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II.	Understanding Ethical codes and value system in the work culture.	Lecture & Presentation	Students' Presentation, Assignment evaluation, class test
III.	Learning about perspectives one those and leadership link through Indian text	Lecture & Presentation	Students' Presentation, Assignment evaluation, class test
IV.	Understanding of different approaches of Leadership from India, Spirituality etc.	Lecture ,Presentations, Role-Plays, case studies	Students' Presentation, Assignment evaluation, class test
V.	Learn about contemporary Indian leadership Practices as followed by leaders in modern organizations	Lecture ,Presentations, Role-Plays, case studies	Students' Presentation, Assignment evaluation, class test



Semester wise Details of M.Com. (CBCS) Course Semester II

Semester II			
MCCC-201	Ethics, Corporate Governance and Sustainability	4	Core Course
MCCC-202	International Business	4	Core Course
MCCC-203	Marketing Management	4	Core Course
MCCC-204	Advanced Financial Management and Policy	4	Core Course
MCCC-205	Entrepreneurship Development	4	Core Course
MCCC-206	Operations Research	4	Core Course
MCVNC-201	Foreign Language: Available Languages or others <u>Any one of the following:</u> 1. Health & Fitness 2. Arabic 3. French 4. Others	0	Value added Course (Non-Credited)
Total Credits in Semester II		24	



Master of Commerce (CBCS)

Semester II

Coure-6 Course MCCC 201: ETHICS, CORPORATE GOVERNANCE AND SUSTAINABILITY

Marks: 100

Duration: 60 Hrs.

Objective: The course aims to develop the understanding about the role of corporations in society and boards' role in keeping oversight on the functioning of the company, global developments in Governance and Corporate Citizenship. The course will also provide about necessary knowledge and skills for building professional boards, stakeholder engagement and shareholder activism.

Course Outcomes: The successful completion of this course shall enable the student:

- CO1:** To create a framework for effective corporate governance by understanding the role and responsibility of different stakeholders in large corporate and how their interplay results in alternate governance structures in different countries.
- CO2:** To appreciate the accountability of corporations towards its stakeholders and society and to create an integrated value framework for sustainability.
- CO3:** To serve as an effective board member, build professional boards and as senior managers contribute to strengthening board performance.
- CO4:** To know about rights and responsibilities of shareholders.
- CO5:** To build and monitor systems that has strong internal control to prevent corporate frauds.
- CO6:** To appropriately address ethical issues such as conflicts of interest and insider trading.
- CO7:** To conduct board and company meetings and prepare corporate reports.

Contents:

Unit I Concepts and Framework: Company and stakeholders; Ownership and control; Theories and development of corporate governance; Models: Types and basis of adoption; Principals of corporate governance, Implications of corporate scams; Global corporate governance movement

Boards and Directors: Role of Board; Board composition, independence, and committees; Board leadership: Splitting chairman and CEO, CEO succession, Lead director; Building professional boards – directors selection, executive compensation and stock option, Directors' training and competence, Board diversity, board evaluation; Boards oversight of CEO. **Board Committees and Risk Management:** Internal control; IT governance; Reliability of financial statements; Audit and auditors: Selection, rotation



and role; Board committees, Audit committee: Composition and role; Risk management; Related party transactions.

Unit II-Stakeholders and Shareholder: Shareholders rights and responsibilities; Differential voting rights; Voting mechanism; Class action Suit; Rights of minority shareholders; Activism – exit or voice, shareholder proposals, Institutional activism, stewardship code, foreign institutional investors, proxy advisory firms; Corporate social responsibility- meaning and models; CSR and strategy, CSR in India; Sustainability- Role of company in sustainable development, sustainable reporting, disasters and liability, integrated reporting; Responsible investing.

Unit III- Ethics: Meaning and importance; Ethical theories and business decisions; Business ethics; Code of ethics - development and implementation; Ethical dilemma in decisions; Whistle blowing - meaning, types, regulations; Whistle blower policy-structure and execution; Insider trading: meaning, prohibition, trading plan, code and policy; Crony capitalism and corporate funding.

Unit IV- Corporate Governance in Special Companies: Family controlled firms- stages, convergence of ownership and control; Family governance; Family splits and succession planning; Role of independent directors; Multinational enterprises-global, local and transnational approach; OECD guidelines; SMEs, benefits and evaluation.

Unit V- Secretarial Practices: Secretarial audit, board processes; Board and shareholder meetings: Procedure for convening a meeting, drafting notices and proposals; Conducting the meeting; Electronic meetings; Recording and distribution of minutes; Corporate reporting: Preparing board report; Corporate governance report; CSR report; Business responsibility report; Electronic distribution.

Note: Use relevant case studies to supplement class discussions.

Readings (Unit-wise):

1. Companies Act, 2013, Parliament of India - Unit(s) - II, III, IV.
2. Robert, A., G. Monks and Nell, Minow (2011). Corporate Governance. John, Wiley & Sons. Unit(s) – II.
3. Satheesh, Kumar, T., N. (2010). Oxford Governance - Unit(s) - IV
4. SEBI (2015). Chapter IV, Listing Obligations and Disclosure Requirements Regulations - Unit(s) -, II, III, and IV



5. Sharma, J., P. (2016). Corporate Governance, Business Ethics and CSR - Unit(s) - I, II, III, IV.
6. Tricker, B. (2012), Corporate Governance. Oxford - Unit(s) - I, and II,

Additional Readings:

1. Agency Costs and Ownership Structure, Journal of Financial Economics 3, 305-360. Q North Holland Publishing Company,
2. EU Audit legislation, 2016
3. Financial Aspects of Corporate Governance Report, 1992, UK
4. Integrated Reporting, <http://integratedreporting.org/>
5. Jensen, M .C And Meckling, W. (1976)Theory Of The Firm: Managerial Behaviour,
6. OECD Principles of CG 2015, retrieved from <http://www.oecd.org/daf/ca/Corporate-Governance-Principles-ENG>
7. Prohibition of Insider Trading Regulations, 2015
8. Sarbanes-Oxley Act of 2002, USA
9. Secretarial Standard on Meetings of the Board of Directors, SS1, The Institute of Company Secretaries of India

Teaching Plan:

At the beginning of each semester faculty teaching the course will provide (i) Teaching Plan, (ii) updated reading list, and (iii) the list of case studies for uploading on Department website.

Facilitating the achievement of Course Learning Outcomes

Unit No.	Course Learning Outcomes	Teaching and Learning Activity	Assessment Tasks
1	Ability to produce a frame work for effective corporate governance by understanding the role and responsibility of different stake holders in large corporates and how their inter play results in alternate governance structures in different countries. Competency to raise the account ability of corporations towards its stakeholders and society to create an integrated value frame work for sustainability. Proficiency to serve as an effective board member, build professional boards and as senior managers contribute to strengthening board performance	Lectures, Cases, Exercise Cases,	Student Presentations Written Exam/CG Report Assignment

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II.	Ability to exercise rights and responsibilities when share holders	Lectures, Cases, Exercise Cases,	Student Presentations
III.	Ability to build and monitor systems that have strong internal controls to prevent corporate frauds.	Lectures, Cases, Exercise Cases,	Written Exam/CG Report Assignment
IV.	Ability to appropriately address ethical issues such as conflicts of interest and insider trading	Lectures, Cases, Exercise Cases,	Student Presentations
V.	Competency to conduct board meetings effectively, with all requisite compliances and prepare corporate reports thereof.	Lectures, Cases, Exercise Cases,	Written Exam/CG Report Assignment



Master of Commerce (CBCS)

Semester II

Core-7 Course MCCC202: INTERNATIONAL BUSINESS

Marks: 100

Duration: 60 Hours

Objective: The objective of this course is to acquaint the students with the nature and scope of international business operations and familiarize them with trends and developments in international business environment. It also intends to make them understand the theoretical foundations of international trade and investment along with the realities and rationale of trade and investment policies.

Course Outcomes: The successful completion of this course shall enable the student to:

- CO1:** Understand the importance and scope of international business and identify the main drivers of globalization that have led to the expansion of international business. Identify the basic decisions regarding entry of a firm into international business and evaluate the different modes of entry into international business.
- CO2:** Analyse the changing dimensions of international trade and appreciate the role of trade theories in explaining trade patterns in different industries.
- CO3:** Assess the political realities of world trade and measures taken by governments to intervene in international trade.
- CO4:** Critically examine theories of international investment and bring out their relevance in global investment scenario.
- CO5:** Appreciate the role international organisations like WTO in regulating global trade and investment.
- CO6:** Examine the differences in the political, legal, economic and cultural environment of various countries and their implications for international business decisions.
- CO7:** Understand the evolution and working of the International Monetary System and the role of international economic institutions such as IMF and World Bank in regulating international economic environment.
- CO8:** Appreciate the rationale and implications of regional economic integration and understand the levels of economic integration.

Contents

Unit I: Introduction- Importance, nature and scope of international business; Globalization; Drivers of globalization; Consequences of globalization; Basic entry decisions with respect to international business; Modes of entry into international business.



Unit II: International Trade- Theories of international trade – mercantilism, absolute advantage, comparative advantage, factor proportions theory, product life cycle theory, new trade theory, national competitive advantage. **World trading environment** - Pattern and structure of world trade in goods and services; Government intervention in international trade; Instruments of trade intervention: Tariffs, quotas and other measures and their effects.

International Investment- Types of international investment; international investment theories - market imperfections theory, internalization theory, strategic behaviour, international product life cycle theory, Dunning's eclectic paradigm; costs and benefits of FDI to host and home countries; Global trends in FDI..

Unit III: Regulation of International Trade and Investment- World trade and protectionism; GATT, The Uruguay Round, WTO – importance, trading principles and structure; Important agreements of WTO – Agriculture Agreement; SPS, TBT, GATS, TRIPS etc.; WTO and India. **Balance of Payment Account-** Components of BOP: Current Account, Capital Account, Official Reserve Account; Disequilibrium in BOP; Correction of disequilibrium.

Unit IV: International Monetary System and International Economic Institutions - Evolution of the international monetary system; types of exchange rate systems in the world; International economic institutions - IMF, World Bank, UNCTAD; International money and capital markets.

Unit V: Regional Economic Integration: Levels of regional economic integration - Free trade area, customs union, economic union, common market, political union; Trade creation and diversion effects; Regionalism vs. Multilateralism; Structure and functioning of some important regional economic arrangements like EU and NAFTA, SAARC.

Readings (Unit-wise):

1. Ball, D. A., Wendall, H. M., Geringer, J. M., Minor, M. S. &McNett, J. M. (2009). International Business: The Challenge of Global Competition. Tata McGraw Hill Education Pvt. Ltd.: New Delhi. Unit(s) - I, II, III, IV.
2. Daniels, J. D., Radebaugh, L. H., Sullivan, D. P., &Salwan, P. (2016).International Business: Environment and Operations. Pearson Unit(s) - I, II, III, IV
3. Griffin, R. W. &Pustay, M. W. (2015).International Business: A Managerial Perspective. Pearson. Unit(s) - I, II III, IV.



4. Hill, Charles W. L. & Jain, W. L. (2014). International Business: Competing in the Global Marketplace. McGraw Education (India) Pvt. Ltd.: New Delhi. Unit(s) - I, II, III, IV.
5. Salvatore, D. (2013). International Economics. John Wiley & Sons. Unit(s)- II, III & IV.
6. Sodersten, B. & Reed, G. (1994). International Economics. Palgrave Macmillan. Unit(s) –III IV.

Note: Latest edition of the readings may be used.

Teaching Plan:

At the beginning of each semester faculty teaching the course will provide (i) Teaching Plan, (ii) updated reading list, and (iii) the list of case studies for uploading on Department website.

Facilitating the achievement of Course Learning Outcomes

Unit No.	Course Learning Outcomes	Teaching and Learning Activity	Assessment Tasks
I.	Developing an understanding of the importance, scope and drivers of international business activity and evaluating the different modes of entry in international business	Lecture sessions, class discussion and case studies	Class participation, Assignment Individual/Group, Mid Semester Exam/End Semester Exam
II.	Analyzing the dimensions of international trade, appreciating the role of trade theories in explaining trade patterns and understanding the political realities of international trade. Examining the relevance and application of theories of international investment and understanding the global investment scenario with implications for home and host countries. Analyzing the different types of environment that influence international business and the associated risks	Theoretical background through lecture session; Class discussion on cases demonstrating political realities of trade, Presentation by students	Class participation, Assignment Individual/Group, Mid Semester Exam/End Semester Exam
III..	Appreciating the role international organizations like WTO in regulating global trade and investment Understanding the components of BOP, disequilibrium in BOP and its correction	Lecture sessions; Class discussion; Presentation by students, analyzing the BOP statement of a country	Class participation, Assignment Individual/Group, Mid Semester Exam/End Semester Exam
IV.	Comprehending the working of International Monetary System and the role of international economic institutions such as IMF and World Bank	Lecture sessions; Class discussion on the contemporary functioning of the International Monetary System	Class participation, Assignment Individual/Group, Mid Semester Exam/End Semester Exam

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V.	Appreciating the rationale of regional economic integration and understanding the levels of economic integration	Lecture sessions; Case study based discussions; Presentation by students	Class participation, Assignment Individual/Group, Mid Semester Exam/End Semester Exam
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Master of Commerce (CBCS)

Semester II

Core-8 Course MCCC 203: MARKETING MANAGEMENT

Marks: 100

Duration: 60 Hours

Objective: The course aims to familiarize the students with the basic concepts & principles of marketing and to develop their conceptual and analytical skills to be able to manage marketing operations of a business firm.

Course Outcomes: After successful completion of this course, the student shall be able to:

CO1: To familiarize the students with the fundamentals of marketing to enable them to take better marketing decisions.

CO2: To discuss and make the students understand the nuances and complexities involved in various product and pricing decisions.

CO3: To equip the students to take effective distribution decisions for products and services.

CO4: To develop the skills among students to enable them to design the Promotion-Mix strategies advertising campaigns.

CO5: To make the students aware about the current trends in marketing to enable them to take proactive measures while taking marketing decisions.

Contents:

Unit I-Introduction: Market and Marketing; Definition, nature and scope of marketing; Exchange process; Functions of marketing; Core marketing concepts; Evolution of modern marketing concept; Holistic marketing concepts; Selling vs. Marketing; Marketing Mix (7 P's & 7 C's); 4 A's of Marketing; Customer quality, value and satisfaction; Michael E. Porter's Chain Analysis Model.

Marketing Environment: Significance of scanning marketing environment; Analysis of macro environment of marketing – economic, demographic, socio-cultural, technological, political, legal and ecological; Impact of micro and macro environment on marketing decisions.

Buyer behaviour: Different consumer roles; Need for studying buyer behaviour; Different buying motives; Consumer buying decision process and influences; Consumer vs. business buying behaviour; Industrial buying process.

Market Segmentation, Targeting and Positioning: Characteristics of a segment; Bases for segmenting a consumer market; Levels of market segmentation; Factors influencing selection of market segments; Benefits of market segmentation; Criteria for effective



market segmentation; Target market selection and strategies; Positioning – concept, bases and process.

Unit II-Product and Pricing Decisions: Product - concept and classification; Layers of products; Major product decisions; Product-Mix; New product development stages; Packaging and labelling; Product life cycle (PLC) – concept and appropriate strategies adopted at different stages; Pricing – objectives; Price-sensitivity; Factors affecting price of a product; Pricing methods and strategies; Ethical issues in product and pricing decisions.

Unit III-Distribution Decisions: Channels of distribution – concept and importance; Different types of distribution middlemen and their functions; selection, motivation and performance appraisal of distribution middlemen; Decisions involved in setting up the channel; Channel management strategies; Distribution logistics – concept, importance and major logistics decisions; Channel integration and systems; Ethical issues in distribution decisions.

Retailing and Wholesaling: Types of retail formats; Retail theories; Retailing strategies; non-Store retailing; Wholesaling – nature and importance, types of wholesalers; Developments in retailing and wholesaling in Indian perspective.

Unit IV-Promotion Decisions: Role of promotion in marketing; Promotion-Mix; Integrated Marketing Communication – Concept; Communication process and promotion; Determining promotion mix; Factors influencing promotion mix; Developing promotion campaigns, sales promotion, direct marketing, public relations, digital and social media.

Unit V-Trends in Marketing: Service Marketing-marketing, Green Marketing, Customer Relationship Management, Rural Marketing; Other emerging trends – ethical issues in marketing.

Readings (Unit wise):

1. Kotler, P. & Keller, K. L. (2017).Marketing Management. Pearson. - Unit(s) - I, II, III, IV.
2. McCarthy, E. J., Cannon, J. & per result, W. (2014).Basic Marketing. McGraw-Hill Education.
Unit(s) - I, II, and III.



Additional Readings:

1. Zikmund, W.G., & D'Amico, M. (2001). Marketing: Creating and Keeping Customers in an E-Commerce World, South-Western College Publication.

Note: Latest edition of the readings may be used.

Teaching Plan:

At the beginning of each semester faculty teaching the course will provide (i) Teaching Plan, (ii) updated reading list, and (iii) the list of case studies for uploading on Department website.

Facilitating the achievement of Course Learning Outcomes

Unit No.	Course Learning Outcomes	Teaching and Learning Activity	Assessment Tasks
I.	Explain marketing as a field of study and identify the trends in marketing affecting marketers decision making	Lecture supported with companies' cases & live examples, and Live project	Class discussions, In-class assignments- Individual/Group, Live Project evaluation, Mid Semester Exam/ End Semester Exam
II.	Demonstrate the process of new product development and process of pricing of product/services and various decisions related to it. Also make them aware about its implication.	Lecture with live examples, Class discussions, and cases analysis	Case Study Discussion, Assignment Individual/Group, Mid Semester Exam/ End Semester Exam
III.	Critically analyses the Relevant factors resulting into better distribution decisions and promotion-mix.	Class discussions, Presentations, and case analysis	Case Study Discussion, Assignment Individual/Group, Mid Semester Exam/ End Semester Exam
IV.	Apply the Seroquel model of services marketing and adapting the customer relationship management for better marketing results.	Lectures with live examples, Project and class presentations	Case Study Discussion, Assignment Individual/Group, Mid Semester Exam/ End Semester Exam

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V	Analyze and evaluate the the emerging trends in marketing.	Case based class discussions	Case Study Discussion, Assignment Individual/Group, Mid Semester Exam/ End Semester Exam
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Master of Commerce (CBCS)

Semester II

**Core-9 Course MCCC204: ADVANCED FINANCIAL MANAGEMENT AND
POLICY**

Marks: 100

Duration: 60 Hours

Objective: To make students understand various issues involved in financial management of a company and equip them with advanced analytical tools and techniques which can enhance their analytical ability for making sound financial decisions and policies in a company.

Course Outcomes: After studying this course the students should be able to:

- CO1:** Understand the foundations of financial management, risk return framework and role of a finance manager.
- CO2:** Analyse and evaluate capital projects under different situations using appropriate capital budgeting techniques.
- CO3:** Critically examine various theories and determinants of capital structure, analyse financial plans and determine optimal capital structure.
- CO4:** Critically examine various theories and policies of dividend and determine optimal pay-out policy.
- CO5:** Understand the intricacies of working capital management and effectively manage cash, receivables and inventories.
- CO6:** Understand various forms of corporate restructuring and analyse various types of mergers and acquisitions.

Contents:

Unit I-Introduction: Nature, scope and objectives of financial management; Measurement of shareholders' wealth; Discounted cash flows (DCF); Finance as a strategic function; Role of a finance manager; Concepts of Risk, Return and Time value of money; Financial decision making and types of financial decisions; Risk-return trade off in financial decisions; Agency problem and agency costs.

Unit II-Capital Budgeting Decision: Nature, significance and types of capital budgeting decisions; Capital budgeting process; Principles of cash flow estimation; Estimation of cash flows; Capital budgeting techniques- ARR, Payback period, Discounted Payback Period (DPB), Net Present value (NPV), Equivalent Annual NPV, and Internal rate of return (IRR), Incremental IRR, Modified IRR and Profitability index; Fisher's rate of intersection; Capital budgeting decision under inflation, capital rationing and multi period budget constraints; Capital budgeting decision under risk and uncertainty; Techniques for



incorporating risk and uncertainty in capital budgeting decisions- Risk Adjusted Discount Rate Method (RADR), Certainty Equivalent method, DCF Break Even Analysis, Simulation method, Probability distribution method, Decision tree analysis, Backward induction method, Sensitivity analysis and Scenario analysis.

Unit III: Cost of Capital and Capital Structure Decision: Specific costs of capital, weighted average cost of capital, weighted marginal cost of capital; Theories of capital structure- Net Income theory, Net Operating Income theory, Traditional theory, MM Hypothesis without and with corporate taxes, Merton Miller argument with corporate and personal taxes, Trade off theory, Pecking order theory, Market timing theory; Signalling theory and effect of information asymmetry on capital structure; Financial leverage and evaluation of financial plans (EBIT-EPS analysis); The concept of present value of interest tax shield; Determination of beta of levered firm and optimal capital structure; Factors affecting choice of Capital structure in practice.

Unit IV-Dividend Decision: Issues in dividend decision; Dividend rate and dividend yield; Theories of relevance and irrelevance of dividend in firm valuation -Pure residual theory, Walter's model, Gordon's Model, MM Hypothesis, Bird-in-hand theory and Dividend signalling theory; Relevance of dividend under market imperfections; Traditional and Radical position on dividend; Types of dividend policies in practice-Pure residual policy, constant rupee dividend policy, constant dividend pay-out policy and smooth stream dividend policy; Determinants of dividend policy in practice; Lintner's Model of corporate dividend behaviour.

Unit V-Working Capital Management: Concept and types of working capital; Operating cycle and cash cycle; Estimation of working capital requirement; Approaches of working capital financing; Determinants of working capital; Components of working capital management; Cash management- Baumol's Model and Miller-Orr Model of managing cash; Receivables management- dimensions of credit policy, credit analysis and evaluation of credit policies; Inventory management.

Note: Relevant software will be used for pedagogical purpose. Evaluation of practical exercise (if any) using software will be part of internal assessment. Further, some case studies related to above topics are required to be discussed.

Readings (Unit wise):

1. Brealey, R. A. and Myers S. C. (2017). Principles of Corporate Finance. McGraw Hill.- Unit(s) - I, III,



2. Chandra, P. (2017). Financial Management-Theory and Practice. Tata McGraw Hill.- Unit(s)- II, III & IV
3. Damodaran, A. (2007). Corporate Finance: Theory and Practice. John Wiley & Sons.- Unit(s) - I
4. Ehrhardt, M. C. & Brigham, E. F. (2003).Corporate Finance. Cengage Learning - Unit(s) -III
5. Khan, M. Y. and Jain, P. K. (2017).Financial Management: Text, Problems and Cases. Tata McGraw Hill.Unit(s) - IV
6. Pandey, I. M. (2016).Financial Management.Vikas Publishing.- Unit(s) - II, IV
7. Ross, S. A. and Westerfield, R. W. (2017).Corporate Finance.McGraw Hill.- Unit(s) - II, IV.
8. Van, Horne and Dhamija (2011).Financial Management and Policy.Pearson- Unit(s) - I, II, III & IV

Note: Latest edition of the readings may be used.

Teaching Plan:

At the beginning of each semester faculty teaching the course will provide (i) Teaching Plan, (ii) updated reading list, and (iii) the list of case studies for uploading on Department website.

Facilitating the achievement of Course Learning Outcomes

Unit No.	Course Learning Outcomes	Teaching and Learning Activities	Assessment Tasks
I.	Explain the foundations of financial management and critically examine agency problem and role of a finance manager	Lectures, Class Discussions using real life examples from newspapers and web sources and analysis of Case Studies	Class participation, Assignment/ Case studies/ Projects, Mid semester examination/ End semester examination.
II.	Estimate cash flows and evaluate capital projects under different situations using appropriate capital budgeting techniques.	Lectures, Class Discussions using real life examples from newspapers and web sources and analysis of Case Studies	Class participation, Assignment/ Case studies/ Projects, Mid semester examination/ End semester examination.

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III.	Explain various theories and determinants of capital structure, analyze financial plans and determine optimal capital structure.	Lectures, Class Discussions using real life examples from newspapers and web sources and analysis of Case Studies	Class participation, Assignment/ Case studies/ Projects, Mid semester examination/ End semester examination.
IV.	Explain various issues in dividend decision, critically examine various theories and policies of dividend and determine optimal pay-out policy.	Lectures, Class Discussions using real life examples from newspapers and web sources and analysis of Case Studies	Class participation, Assignment/ Case studies/ Projects, Mid semester examination/ End semester examination.
V.	Explain various components of working capital management, estimate working capital requirement and effectively manage cash, receivables and inventories.	Lectures, Class Discussions using real life examples from newspapers and web sources and analysis of Case Studies	Class participation, Assignment/ Case studies/ Projects, Mid semester examination/ End semester examination.



Master of Commerce (CBCS)

Semester II

Core-10 Course MCCC 205: ENTREPRENEURSHIP DEVELOPMENT

Marks: 100

Duration: 60 Hours

Objective: The course aims to impart in-depth knowledge about Entrepreneurship and its Development.

Course Outcomes: After studying this course the students should be able to:

CO1: Understand the institutional support to entrepreneurs

CO2: Classify the challenges of women entrepreneur

CO3: Know the parameters to assess opportunities and constraints for new business ideas

CO4: Understand the systematic process to select and screen a business idea

CO5: Design strategies for successful implementation of idea and write a business plan

Contents

Unit I: Entrepreneur

Evolution, meaning, definition and characteristics of an entrepreneur, Functions and types of entrepreneurs, Role and responsibilities of an entrepreneur, Obstacles faced by an entrepreneur.

Unit II: Entrepreneurship Development

Meaning, concept and process of entrepreneurship, Environment of entrepreneurship – Significance and SWOC analysis, Theories of Entrepreneurship – Joseph Schumpeter's Theory of Innovation, Hagen's Theory of Status Withdrawal, David McClelland's Need for Achievement Theory, Knight's Risk-Taking Theory. Meaning, Role, phases and institutions of EDP's.

Unit III: Business Planning and Financing

Meaning & concept of business plan, Key elements of business plan, Method to initiate ventures, Sources of finance in India, Venture Capital, Criteria for evaluating new venture proposals.



Unit IV: Women and Social Entrepreneurs

Women Entrepreneurs – concept & role, Challenges and opportunities of women entrepreneurs in India. Social entrepreneurs – feature and importance, Strategies of successful entrepreneurs.

Unit V: Recent Trends

Recent trends–Startup, standup, Skill India, Make in India, Incubation Centre. Concept of Sociopreneur, Edupreneur, Ecopreneur, Netpreneur, Intrapreneur.

SUGGESTED READINGS:

1. B R. Barhol - Entrepreneurship Development
2. Shukla, M.B. – Entrepreneurship and Small Business Management
3. Jain, Pankaj – Entrepreneurship Development (Hindi)
4. Lal, Madhurima – Entrepreneurship
5. Agarwal & Mehta – Uddyamita Ka Vikas (Hindi), SBPD Publishing House
6. Mote, V.L. et. al. – Capital Investment Decisions
7. Sudha, G.D. – Vyavasayik Uddyamita ka Vikas (Hindi)
8. Desai, Vasant – Entrepreneurship Development



Master of Commerce (CBCS)

Semester II

Course MCCC201: OPERATIONS RESEARCH

Marks: 100

Duration: 60 Hours

Objective: The course aims to develop the knowledge of quantitative tools for decision making and to prepare for application of these tools in different organizational settings.

Course Outcomes: After successful completion of this course, the student shall be able to:

CO1: Understand different decision-making situations in business and the role of different quantitative approaches in solving them.

CO2: Learn the quantitative approaches to problem solving in business situations constrained by availability of resources or alternatives.

CO3: Ensure prudent and cost-effective decision making in Transportation, Assignment and Trans-shipment problems.

CO4: Learn various models of EOQ and using simulated situations to solve the problems related to inventory and queuing management.

CO5: Work on project scheduling and controlling problems using PERT & CPM techniques.

CO6: Use Markov Chains decision process and Theory of Games to the decision situations requiring prediction about outcomes.

Contents:

Unit I – Fundamental of decision making: Types of decisions; Steps in decision making; Quantitative analysis and decision making; Different types of models and their uses; Model building steps.

Unit II - Linear Programming: Basic concepts; mathematical formulation and applications; Solution of LP problem using graphic and simplex method; Sensitivity analysis and interpretation of solution; Duality in linear programming – formulation and solution, integer linear programming - solution.

Unit III – Transportation, Assignment and Trans-shipment: Formulation; Solving transportation and assignment problems; Dealing with special cases of transportation and assignment problems.



Unit IV - Inventory and Queuing Management: Concepts of inventory management; Inventory models

– classical EOQ, EOQ with price breaks, EOQ model for production runs, planned shortage model- deciding optimum safety stock and reorder level, probabilistic model; Techniques of selective control. Queuing models: Elements of a queuing system; Models with Poisson arrival and Exponential services rates- single server and infinite and finite population; Cost behaviour analysis. Simulation: Monte Carlo Simulation, Application of simulation in inventory management and queuing situation.

Unit V – Project Scheduling: Concepts of PERT & CPM techniques and their applications; Network analysis- scheduling activities, determining critical path, calculation of floats; Time-cost trade-off, Resource allocation & Resource Leveling

Note: Students shall be oriented towards the optimization packages using real life situation and cases. Relevant software will be used for pedagogical purpose. Evaluation of practical exercise (if any) using software will be part of internal assessment.

Readings (Unit wise):

Hendriks, T. H. B. (2007). Decision Science: Theory and Applications, Wageningen Academic Publishers.

Unit(s) - I, IV

Hillier, F. S., Lieberman, G. J., Nag, B. Basu P. (2017). Introduction to Operations Research McGrawHill Education.

Unit(s) - I, II, III, IV, V

Powell, S.G, and Baker, K.R. (2017). Management Science - The Art of Modeling with Spreadsheets, Wiley.

Unit(s) - I, II, IV

Taha, H. A. (2014). Operations Research : An Introduction. Pearson Publication.

Unit(s)- I, II, III, IV, V

Additional readings:

Winston, W. L. (1994). Operations Research: Applications and Algorithms. Duxbury Press.

Unit(s) - I, II, III, IV, V

List of software:

1. Lingo; 2. Microsoft Solver; 3. QSB; 4. MPL; 5. CPLEX

Teaching Plan:

At the beginning of each semester faculty teaching the course will provide (i) Teaching Plan, (ii) updated reading list, and (iii) the list of case studies for uploading on Department website.



Facilitating the achievement of Course Learning Outcomes

Unit No.	Course Learning Outcomes	Teaching and Learning Activity	Assessment Tasks
I.	Acquainting students with the meaning, purpose, and tools of decision science and explaining the applications and limitations of the same.	Lecture sessions; Class discussion Hands on Software	Class participation Assignment Individual/Group Class test, End Semester Exam
II.	Developing understanding of Linear Programming (LP) for optimum allocation of resources with different approaches. Maximization and Minimization problems to be covered too.	Lecture sessions, class discussion. Hands on Software	Class participation Assignment Individual/Group Class test, End Semester Exam
III.	Familiarizing students with three special types of linear programming problems: transportation, assignment, and transshipment and their solutions specialized algorithms which are more efficient	Lecture sessions; Class discussion; Case studies; Hands on Software; Presentation by students	Class participation Assignment Individual/Group Class test, End Semester Exam
IV.	Describe Understanding the basic EOQ system under different situations and queuing system configurations including the assumptions of the common models. Analyzing the variety of operating characteristics of waiting lines and the trade-off curves for cost-of-waiting time and cost of service.	Lecture sessions; Case studies; Presentation by students; Hands on Software	Class participation Assignment Individual/Group End Semester Exam
V.	Presenting students with critical path calculations of a project schedule using concepts of PERT & CPM and the fundamental concept of an activity network .	Lecture sessions; Case studies; Presentation by students. Hands on Software	Class participation, Assignment, Individual/Group End Semester Exam



Master of Commerce (CBCS)

Semester II

(Value Added Course) Non-credited

MCVNC 201B Health and Fitness

COURSE OBJECTIVE:

The aim of the course on Health and Fitness is to teach students to know about health aspects and maintain good health and fitness for higher achievements in life as well as in sports.

COURSE OUTCOMES: After completion of this course, the students should be able to:

- CO1:** Employ the knowledge about concept of health through fitness.
- CO2:** Understand the modern concept of Fitness.
- CO3:** Acquire the knowledge of various tests regarding Physical fitness, motor and health related fitness.
- CO4:** Understand various sports skill tests.

COURSE OUTLINE:

Unit I: Introduction

Meaning, Definitions and Dimensions of Health, Obesity: General Problems, Health Related Risk Factors & Reasons, Malnutrition & Adulteration.

Unit II: Nutrition

Meaning, Functions and Sources, Balanced Diet and Factors Affecting It, Eating & Competition.

Unit III: Fitness

Types, Components and Factors Affecting Fitness (Age, Diet & Exercise) Means of Fitness Development (Aerobic & Anaerobic exercises).

Unit IV: Test for Specific Sports Skills

Johnson Basketball Test, Badminton-Miller Volley Test, Soccer-Mc Donald Soccer Test, Volleyball-Brady Volleyball Test.



Unit V: Test for Fitness Components

Speed: 50 Meters Run, Flexibility: Sit & Reach Test, Abdominal Endurance-Sit-Ups

Agility: Shuttle Run (4x10 yards).

SUGGESTED READINGS

1. Singh, A., Bains, J., Gill, J.S., Barar, R.S., Rathee, N.K. et al. Essential of Physical Education, New Delhi Kalyani Publication, 2003.
2. Aneja, O.P.: Health Education, New Delhi, Sports Publication, 2013(Ed.).
3. Allen D., Phillips & James E. Hornork.: Measurement and Evaluation in Physical Education. John Willey & Sons, New York,1979.
4. Harold M. Borrow & Rosemary Mc Gee.: A practical approach to Measurement in Physical Education. Lea & Febiger Philadelphia, 1979.
5. Sharkey, B. J.(1990). Physiology of fitness, Human Kinetics Book.
6. Mcglynn, G., (1993). Dynamics of fitness. Madison: W.C.B Brown.



Master of Commerce (CBCS)

Semester II

(Value Added Course) Non-credited

MCVNC 201B Basic Arabic

COURSE OBJECTIVE

- To introduce the basic forms of Arabic structures and Morphology through applied models so as to help the students for developing the skill to use the correct written language.
- To make the students aware of the unique nature and functions of various Arabic structures.
- To understand Arabic grammatical concepts through practical lessons.
- To introduce the morphology lessons in a narrative approach.

Unit I (CL /L: 12)

1. Arabic Alphabets and its different shapes
2. Writing of Arabic Alphabets
3. Identification of Arabic Letters
4. Letters Joining
5. Arabic Letters Pronunciation and oral Expression
6. Vowels

Unit II (CL /L: 12)

1. Moon Letters and Sun Letters
2. The Noun
3. Common Noun & Proper Noun
4. Days of the Week
5. Names of Months

Unit III (CL /L: 12)

1. Words & Parts of Speech
2. The Pronoun
3. The Pronoun: Personal
4. The Pronoun: Possessive & Accusative
5. The Demonstrative Pronoun
6. Adjective and Noun Qualified

Unit IV (CL/L: 12)

1. The Number: Cardinal
2. The Number: Ordinal
3. Time and date
4. Names of Some colors
5. Names of Some Vegetables
6. Names of Some Animals
7. Names of Some Fruits
8. Names of Seasons



Unit V (CL/L: 12)

1. Some Useful Commercial Vocabularies
2. Some Useful Commercial Terminologies.
3. Some Means of Transportation
4. Self introduction
5. Simple Translation: Arabic-English-Arabic
6. Arabic Conversation

Recommended Books:

- Teach yourself Arabic by SA Rahman
- Arabic Grammar, Amanullah Vadakkangara, Goodword Books, New Delhi, 2006.
- Rizwanur Rahman: Easy way to Arabic, pub. Read-well publisher, New Delhi
- V. Abdur Raheem: Madina Arabic
- A new Arabic grammar by J.A. Haywood & HM Nahmad, pub. Lund Humphries.
- Arabic for beginners by Dr. Syed Ali
- Mihaj Al-Arabia, part:1
- Al-Lughat al- Arabia lil- Muftadeen by Sayed Ali Madras
- Al- Jadeed fi al- Lughat al- Arabiah by S. A. Rahman, Part-I
- Rizwanur Rahman: Easy way to Arabic, pub. Read-well publisher, New Delhi
- Essential Arabic for All by Dr. Shahnawaz Ahmad

The faculty is also free to select teaching material in consultation with HoD.

Method of instruction: Class teaching and assignments.

Method of Examination: Written- 2/3 Sessional + Final (Marks 30+70=100).



Semester wise Details of M.Com.(CBCS) Course Semester III

Semester III			
MCCC-301	Business Research	4	
MCCC-302	Management of Small Business/MOOC'S	4	
MCEC	Major Elective 1	4	
MCEC	Major Elective 2	4	
MCIER (Inter Departmental)	Entrepreneurship and New Venture Planning	4	Inter-departmental
MCIN	Summer Internship	4	
Total Credits in Semester III		24	
<u>Elective Courses</u>			
Paper No.	<u>Major Elective Groups</u>		
Accounting			
MCEC01	Accounting Information System-Sem-III		
MCEC02	Strategic Cost Analysis and Performance Evaluation-Sem-III		
Finance			
MCEC05	Security Analysis and Portfolio Management-Sem-III		
MCEC06	Financial Institutions and Markets-Sem-III		
International Business			
MCEC09	India's Foreign Trade and Investment -Sem-III		
MCEC10	Export Marketing -Sem-III		
Marketing			
MCEC13	Advertising and Sales Management -Sem-III		
MCEC14	International Marketing Management -Sem-III		

Department of Commerce, KMC Language University, Lucknow



ख्वाजा मुईनुद्दीन चिश्ती भाषा विश्वविद्यालय, लखनऊ, उत्तर प्रदेश (भारत)

Khwaja Moinuddin Chishti Language University, Lucknow, U.P. (India)

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Human Resource Management (HRM)	
MCEC17	Human Resource Development-Sem-III
MCEC18	Strategic Human Resource Management-Sem-III
<u>Inter-Departmental</u> Any one of the following	
MCIER(a)	Entrepreneurship and New Venture Planning Sem-III
MCIER(b)	Legal Environment of Business Sem-III



Master of Commerce (CBCS)

Semester III

Core-3 Course MCCC301: BUSINESS RESEARCH

Marks: 100

Duration: 60 Hours

Objectives: The objective of the course is to acquaint students with the process and techniques of conducting research. The course is expected to train the students to plan and execute the research studies in business.

Course Outcomes: The successful completion of this course shall enable the student:

CO1: To describe the meaning and role of Business Research.

CO2: To formulate the research problem and understanding the major research designs.

CO3: To determine data sources and learn the art of designing a questionnaire.

CO4: To understand various sampling techniques and develop understanding of data collection and fieldwork.

CO5: To enable students to analyse data using various techniques and to learn how to communicate the results and follow up.

Contents:

Unit I- Introduction to Business Research: Meaning and role of business research; Business research philosophies; Scope of business research; Terminology of business research; Organization of business research: Outsourcing and in-house research; Business research process: An overview; Ethics in business research.

Unit II- Problem Specification: Management problem specification; Formulating research problem; Developing research proposal – research objectives, research hypotheses, information needs; Determining research design: Explorative research – major techniques and their evaluation; Descriptive researches – case study, survey method and observation method; Causal research – major experimental designs and their evaluation; Reliability validity in experimentation; Quantitative vs qualitative research.

Unit III- Determining Data Sources: Secondary data sources and their usefulness; Primary data collection – Observation and questioning methods; Questionnaire preparation; Scaling techniques; Reliability and Validity assessment, Panel data.

Unit IV- Survey Design: Census and survey methods; Designing sample survey – Defining universe; Determining sampling frame, sampling unit, sampling method and sample size for cross sectional and longitudinal data. Data collection - organizing fieldwork – selection, training, supervision and evaluation of fieldworkers; Survey errors – sampling vs. non-sampling errors; Types of non-sampling errors and ways to deal with them;

Unit V- Data analysis and interpretation: Data editing and coding; Data cleaning for Survey and Panel Data; Univariate analysis; Bivariate analysis; Multivariate data analysis –



Interdependence and dependence analyses and their basic assumptions; Time series analysis; Major multivariate data analysis techniques: Basic concepts and applications of multivariate analysis; Report writing.

Note: Relevant software will be used for pedagogical purpose. Evaluation of practical exercise (if any) using software will be part of internal assessment.

Readings (Unit wise)

Cooper, D. R. & Schindler, P. S. (2003). Business Research Methods. Boston, Mass.: McGraw-Hill/Irwin

Unit(s): I, II, III, IV and V

Greene, W. H. (2017). Econometric Analysis. Pearson Pvt. limited

Unit(s): III and V

Wooldridge, J. M. (2001). Econometric Analysis of Cross Section and Panel Data. MIT Press, USA.

Unit(s): III, and V

Zikmund, W. G., Babin, B. J., Carr, J. C., & Griffin (2013). Business Research Methods. Cengage Learning limited

Unit(s): I, II, III, IV and V

Teaching Plan:

At the beginning of each semester faculty teaching the course will provide (i) Teaching Plan, (ii) updated reading list, and (iii) the list of case studies for uploading on Department website.

Facilitating the achievement of Course Learning Outcomes

Unit No.	Course Learning Outcomes	Teaching and Learning Activity	Assessment Tasks
I.	Understanding of terminology and process of research	Lectures, cases	Class test , End-term Exam
II.	Identification of research problems and approaches of research design	Lectures, cases and live project	Class test , End-term Exam and Project viva voce
III.	Exploring sources of data and designing of instruments for data collection	Lectures, cases and live project	Class test, End-term Exam and Project viva voce
IV.	Demonstrate the sampling techniques and sample size calculations.	Lectures, cases and live project	End-term Exam and Project viva voce

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V.	Application of statistical test on data	Lectures, cases, Software, and live project	End-term exam and Project viva voce
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Master of Commerce (CBCS)

Semester III

Core-9 Course MCCC302: MANAGEMENT OF SMALL BUSINESS/MOOC'S

Marks: 100

Duration: 60

Hrs.

COURSE OBJECTIVES

The course aims to impart in-depth knowledge of organizational and financial framework for small businesses.

COURSE OUTCOMES: After completion of this course, the students should be able to:

- CO1:** Explain the major concepts in the functional areas of accounting, marketing, finance, management, and economics related to small business enterprises.
- CO2:** Evaluate the legal, social and global environment of business.
- CO3:** Apply knowledge of business concept and functions in an integrated manner.

COURSE OUTLINE

Unit I: Basics of Small Business Enterprise

Small Business – Definition, features, role of small business in economic development, Reasons for establishing small business, Characteristics of successful small businessman, Advantages and disadvantages of small business, Reasons for failure of small business, Difference between small and large business units.

Unit II: MSMEs

Definition, Characteristics, scope and significance of cottage, small and medium industries, Role of MSMEs, Government Policies and Development of MSMEs, Reservation of items for MSMEs, Problems of MSMEs.

Unit III: Institutions Supporting MSMEs

Central, State and other institutional support for MSMEs, Technological upgradation and institutional facility for MSME, Incentives and subsidies.



Unit IV: Management of Small business

Production Management, Financial management, Marketing management, Personnel management in small business enterprises.

Unit V: Global Opportunities

Small enterprises in international business, Role of S H Gsin Micro Enterprises, Role of NGO in MSMEs.

SUGGESTED READINGS:

1. Desai, Vasant, –Management of Small-scale industries
2. Farooqui, Q.H. –Small and Cottage Industries in India
3. Shukla, M.B. –Entrepreneurship and Small Business Management
4. Singh, N. –Scientific Management of Small-Scale Industries
5. Commissioner, Small-Scale Industries, Govt. of India –Annual Report
6. Small-Scale Industries Corp., New Delhi –Annual Report
7. State Financial Corporations –Annual Report
8. SIDBI –Annual Report
9. Indian Investment Centre, New Delhi –Various Publications.



Master of Commerce (CBCS)

Semester-III Major Elective (Accounts Group)-1

Course MCEC01: ACCOUNTING INFORMATION SYSTEM

Marks: 100

Duration: 60 Hours

Objective:

The course objective is to provide a critical understanding of Accounting Information Systems (AIS) including AIS application subsystems, such as revenue, payment, payroll, and production cycles that will enable students to develop skills that will help them to practice the course in an effective manner.

Course Outcomes: After completing the course, the student will be able to:

- CO1:** Explain basic concepts of Accounting Information Systems, business processes and understand the role of Accounting Information Systems in businesses and organizations.
- CO2:** Prepare and use information systems documentation techniques to understand and document information system.
- CO3:** To know importance of control mechanisms related to AIS.
- CO4:** Pass on skills of advance technologies in Accounting Information System.
- CO5:** Be up to date on contemporary issues in Accounting Information System.

Contents:

Unit I-Overview of Accounting Information Systems: Introduction to accounting information system; Theoretical foundations of AIS; Introduction to transaction processing; AIS development strategies. Tools used in systems analysis and design flow charts and decision models; Input output design Gant charts; PERT -CPM Models.

Unit II-Accounting Information System Cycles: Hierarchy of systems; System description; Systems model of an information processing system; Revenue cycle; Expenditure cycle – Purchase and cash disbursement procedures; Payroll processing and fixed asset procedures; Conversion cycle; Financial reporting and management reporting systems; General ledger and reporting cycle; Interface of accounting information and management system; Organization of accounting information System.

Unit III-Controls and Audit in Accounting Information System: Prevalence, Prevention and Detection of Fraud in AIS; Information system control for system reliability, information security, confidentiality, integrity, and availability; Auditing computer-based information system- input control, processing control, output controls.



Unit IV-Advanced Technologies in Accounting Information: Data processing modes and strategies, Database management systems, REA approach to database modelling, Enterprise resource planning (ERP) systems; Electronic commerce system; Applying XBRL in AIS; Financial reporting and management reporting systems.

Unit V-Emerging technologies: Cloud accounting system (XERO); Visual analytics software (SAS VA); Other Emerging technologies.

Note: Relevant software will be used for pedagogical purpose. Evaluation of practical exercise (if any) using software will be part of internal assessment.

Readings (Unit wise):

5. Bagranoff, Nancy A., Moscovice, Stephen A., & Simkin, Mark G. (2005). Core Concepts of Accounting Information Systems. John Wiley & Sons Edition.- Unit(s) – II.
6. Hall, James A. (2015). Accounting Information System. Cengage Publication.- Unit(s) – III, IV.
7. Hurt, Robert L. (2012). Accounting Information Systems: Basic Concepts and Current Issues. McGraw Hill. - Unit(s) – I, IV.
8. Robinson, Leonardo A., Davis, James R. & Alderman, C. Wayne (1990). Accounting Information Systems: A cycle Approach. Wiley.- Unit(s) – I, II, III.
9. Romney, Marshall B., & Steinbart, Paul John (2014). Accounting Information Systems. Pearson Education Limited. - Unit(s) – II, III, IV.
10. Turner, Leslie Weickgenannt, Andrea, B. & Copeland, Mary, Kay (2016). Accounting Information Systems: Controls and Processes. Wiley. - Unit(s) – IV.

Note: Latest edition of readings may be used

Teaching Plan:

At the beginning of each semester faculty teaching the course will provide (i) Teaching Plan, (ii) updated reading list, and (iii) the list of case studies for uploading on Department website.

Facilitating the achievement of Course Learning Outcomes

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Unit No.	Course Learning Outcome	Teaching and Learning Activity	Assessment Tasks
I.	Ability to explain basic concepts of Accounting Information Systems, business processes and understand the role of Accounting Information Systems in businesses and organizations.	Lecture/lab.	Class participation, Presentation, Practical's, Viva/ test, End Semester Exam
II.	Ability to Prepare and use information systems documentation techniques to understand and document information systems.	Lecture/lab.	Class participation, Presentation, Practical's, Viva/ test, End Semester Exam
III.	Ability to know how Accounting Information Systems are used to record and enable business processes and transaction processing.	Lecture/lab.	Class participation, Presentation, Practical's, Viva/ test, End Semester Exam
IV.	Ability to use advance technologies in accounting information system.	Lecture/lab.	Class participation, Presentation, Practical's, Viva/ test, End Semester Exam
V.	Ability to use emerging technologies (XERO), visual analytics software (SASVA) and other emerging technologies.	Lecture/lab.	Class participation, Presentation, Practical's, Viva/ test, End Semester Exam



Master of Commerce (CBCS)

Semester-III Major Elective (Accounts Group)-2

**Course MCEC02: STRATEGIC COST ANALYSIS AND PERFORMANCE
EVALUATION**

Marks: 100

Duration: 60 Hours

Objective: This course aims to provide students with the knowledge and analytical skills necessary to use accounting cost information as a basis for formulating and evaluating corporate strategies.

Course Outcomes: After completing the course, the student will be able to:

CO1: Describe strategic cost analysis techniques and apply these techniques for performance evaluation and managing a profitable and competitive enterprise.

CO2: Explain the concept of target costing, life costing techniques, and Kaizen costing.

CO3: Comprehend strategic decision using techniques in various spheres of organizational operations.

CO4: Know the price setting strategies and their implementation in terms of preparing of activity-based budgets in comparison traditional budgets.

CO5: Understand the management of JIT system and decision making under constraints.

Contents:

Unit I-Cost Management: Nature; Cost management system; Strategic cost management (SCM); SCM and strategy; Components of SCM.

Cost Control and Cost Reduction–basics, process, methods and techniques of cost reduction programme. Activity-Based Management [ABM]- concept and uses; Relationship between activity - based costing and ABM; Operational ABM and Strategic ABM; Techniques of ABM; Implementation steps in ABM.

Unit II-Life Cycle Costing: Meaning and benefits; Product Life Cycle and pricing decisions; Life Cycle Budgeting. **Target Costing:** Concept; Target costing and target pricing; Key principles of target costing; ABC and target costing; Target costing process; Market driven costing, product level costing, component level costing; Chained target costing; Target costing and cost management; Role of value engineering in target costing.

Unit III-Kaizen Costing: Meaning; implementation steps in kaizen costing; Target costing and kaizen costing; General kaizen costing and item specific kaizen costing; Bench marking.



Total Quality Management(TQM): Meaning and characteristics; Types of quality costs; Traditional and modern view of quality, measuring quality costs; Reporting quality costs; Success factors for TQM; Implementing TQM; Quality cost information and managerial decision making.

Unit IV-Pricing Strategies: Factors influencing pricing decisions; Short run Vs. long run pricing strategy; Cost-based pricing; Economic approach to pricing; Pareto analysis in pricing decisions; Cost-plus/Mark-up pricing; Return on investment pricing ; Return on net-worth pricing; Evaluation of different pricing methods; Pricing a new Product; Sensitivity analysis in pricing decisions; Monopoly pricing vs. competitive pricing; Bottom line pricing. Activity-Based- Budgeting (ABB); ABB and traditional budgeting; ABB Process; Capacity utilization; Role of ABB in cost management.

Unit V-Productivity and Business Process Re-Engineering (BPR): Measuring productivity; Partial productivity measurement; Total productivity measurement; Measuring changes in activity and process efficiency; Productivity in service firms and not-for-profit organizations; Process reengineering (PR)- concept, importance; Issues in PR. Value chain analysis- Concept, value chain linkages; internal linkages; Supplier linkages; Customer linkages; Role of value-chain in decision analysis.

Just-In-Time (JIT) Inventory Management: Traditional (push) approach to inventory management; JIT (Pull) Approach; JIT purchasing; JIT and quality control; JIT and cost management; Performance evaluation in JIT environment.

Theory of Constraints (TOC)- concept; Operational measures; Steps for improving performance; Internal constraint; External constraint; TOC and cost management; Uses of TOC; ABC and TOC.

Readings (Unit wise):

1. Blocher, Edward J., Chen, Kung H., Cokins, Gary & Lin, Thomas W. (2006).Cost Management: A Strategic Emphasis. McGraw Hill Education (India) Ltd.Unit(s) - II, III.
2. Eldenburg, Leslie G. & Wolcott, Susan K. (2010).Cost Management. John Wiley and Sons.Unit(s) – IV.
3. Hansen, Don R. &Mowen, Maryanne M. (2005).Cost Management, Accounting and Control. Cengage Learning (India) Ltd.Unit(s) – IV.
4. Hilton, Ronald W., Maher, Michael W. &Selto, Frank A. (2004).Cost Management: Strategies for Business Decisions. McGraw Hill Irwin.Unit(s) – IV.



5. Lal, Jawahar (2016). Strategic Cost Management. Himalaya Publishing House. Unit(s) - I, II, III.
6. Shank, John K. & Govindarajan, Vijay. (2008). Strategic Cost Management. The Free Press. Unit-VI

Note: Latest edition of the readings may be used.

Teaching Plan:

At the beginning of each semester faculty teaching the course will provide (i) Teaching Plan, (ii) updated reading list, and (iii) the list of case studies for uploading on Department website.

Facilitating the achievement of Course Learning Outcomes

Unit No.	Course Learning Outcomes	Teaching and Learning Activity	Assessment Tasks
I.	Ability to describe Strategic cost analysis techniques and apply these techniques for performance evaluation and managing a profitable and competitive enterprise	Theory/ numerical with examples	Class participation, Presentation, test, End Semester Exam
II.	Ability to Explain the concept of Target costing , life costing techniques, and Kaizen costing to manage overall quality of all processes through techniques of Total Quality Management	Theory/ numerical with examples	Class participation, Presentation, test, End Semester Exam
III.	Ability to Formulate Price setting strategies implementation and preparing Activity based budgets while comparing it with traditional budgets	Theory/ numerical with examples	Class participation, Presentation, test, End Semester Exam
IV.	Ability to Formulate Price setting strategies implementation and preparing Activity based budgets while comparing it with traditional budgets	Theory/ numerical with examples	Class participation, Presentation, test, End Semester Exam
V.	Ability to Manage JIT system and decision making under constraints.	Theory/ numerical with examples	Class participation, Presentation, test, End Semester Exam



Master of Commerce (CBCS)

Semester III – Major Elective – Finance Group

**Course MCEC: SECURITY ANALYSIS AND PORTFOLIO
MANAGEMENT**

Marks: 100

Duration: 60 Hours

Objective: To equip the students with essential tools, techniques, models and investment theory necessary for analyzing different types of securities, making sound investment decisions and optimal portfolio choice.

Course Outcomes: After successful completion of this course the student should be able to:

CO1: Understand the environment of investment and risk return framework.

CO2: Analyse bonds in terms of valuation, yields and risks as well as build up immunized bond portfolio.

CO3: Analyse equity shares using different approaches and models.

CO4: Construct, analyze, select and evaluate portfolios along with a deep understanding of Capitalmarket theory and associated models.

CO5: Understand and analyse futures and options, use various options trading strategies and critically examine various innovations in derivatives market.

Contents:

Unit I-Introduction: The Investment environment, various investment alternatives and risk return trade off; Investment decision process; Risk aversion; Types of investors; Risk-Return analysis and impact of taxes and inflation; Types and sources of returns and risks and their measurement; Diversification and Hedging; Socially responsible investing; Ethical investing and other contemporary issues in investment management.

Unit II-Analysis of Fixed Income Securities: Bond fundamentals; Types of bonds; innovations in bond market; Valuation of bonds; Bond yields (Yield to Maturity, Yield to Call, and Realized Annual Yield); Bond price- yield relationship; Bond convexity; Malkiel Bond Theorems; Risks in bonds- interest rate risk, price risk, reinvestment rate risk, inflation risk, default risk; Analysis of risks in bonds- Bond Duration, Modified duration and their measurement; Bond portfolio management including immunized bond portfolio.

Unit III-Equity Analysis: Approaches to security valuation; Fundamental Analysis- Economy, Industry, Company Analysis (EIC framework); Equity Valuation Models (DDM, P/E Ratio model and Free Cash Flow Valuation approach); Forecasting P/E ratio. Technical Analysis – basic premise and Dow theory; types of charts and Chart patterns; Moving average analysis; Market indicators and stock specific indicators; Odd lot theory;



Efficient market hypothesis (EMH); Forms of market efficiency and their implications; Tests of different forms of market efficiency; Assumption of Investor's rationality and its critique; Behavioural Finance- Prospect theory and behavioural biases such as Framing, Mental accounting, Regret avoidance.

Unit IV-Portfolio Analysis, Selection and Management: The concept and significance of portfolio; Calculation of portfolio return and risk; Risk aversion and capital allocation to risky assets and risk free asset; Optimal risky portfolio; Optimal complete portfolio; Markowitz portfolio selection model; Sharpe's single Index Model and optimal portfolio construction; Capital market theory- Capital market line (CML) and concept of market portfolio; Tobin's separation Theorem; Capital Asset Pricing Model (CAPM) and its extensions; Stock market anomalies (Size effect, Value effect, Seasonality effect, Overreaction effect); Arbitrage Pricing Theory and Multifactor Asset Pricing Models including Fama French Five factor model); Active and Passive portfolio management; Investment strategies- value investing, momentum and

contrarian strategies; Portfolio performance evaluation (Sharpe index, Treynor Index, Jensen's alpha, Information ratio and Fama's decomposition measure).

Unit V-Financial Derivatives: Futures- features, types and payoffs; Pricing of financial futures (Cost of carry model); Options- features, types, styles, payoffs and valuation using Black and Scholes Model; Put call parity principle; Options trading strategies- bull spread, bear spread, straddle and butterfly spread; Exotic options and other innovations in derivatives market.

Note: Some case studies related to above topics are

required to be discussed. Readings (Unit Wise):

Teaching Plan:

At the beginning of each semester faculty teaching the course will provide (i) Teaching Plan, (ii) updated reading list, and (iii) the list of case studies for uploading on Department website.

Facilitating the achievement of Course Learning Outcomes

Unit No.	Course Learning Outcomes	Teaching and Learning Activities	Assessment Tasks
I.	Explain investment decision process, various types of investors as well as calculate various types of risks and returns.	Lectures, Class Discussions using real life examples from newspapers and web sources and analysis of Case Studies	Class participation, Assignment/ Case studies/ Projects, Mid semester examination/ End semester examination.

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II.	Calculate value and yields of bonds and analyse them in terms of valuation, yields and risks.	Lectures, Class Discussions using real life examples from newspapers and web sources and analysis of Case Studies	Class participation, Assignment/ Case studies/ Projects, Mid semester examination/ End semester examination.
III.	Determine value of equity shares using different approaches and models as well as explaining various behavioural biases.	Lectures, Class Discussions using real life examples from newspapers and web sources and analysis of Case Studies	Class participation, Assignment/ Case studies/ Projects, Mid semester examination/ End semester examination.
IV.	Calculate portfolio risk and return, construct portfolios and explain capital market theory.	Lectures, Class Discussions using real life examples from newspapers and web sources and analysis of Case Studies	Class participation, Assignment/ Class test/ Case studies/ Projects, End semester examination.
V.	Explain financial derivatives, analyse various options trading strategies and critically examine various innovations in derivatives market.	Lectures, Class Discussions using real life examples from newspapers and web sources and analysis of Case Studies	Class participation, Assignment/ Class test/ Case studies/ Projects, End semester examination.



Master of Commerce (CBCS)

Semester III – Major Elective – Finance Group

Course MCEC10: FINANCIAL INSTITUTIONS AND MARKETS

Marks:100

Duration: 60 Hrs.

Objective: The purpose of this course is to equip students with an understanding of the financial system, its constituents, the principles on which it operates, inter linkages, regulatory concerns, and implications for society & policy formulation.

Course Outcomes: After doing this course, students should be able to:

CO1: Understand the working of financial institutions and markets both individually and as an interlinked system.

CO2: Understand the factors affecting interest rates and yield curve and the importance of change in interest rates for all constituents of the financial system

CO3: Understand the organization, role, functioning and need for regulation of different types of financial markets and the implications of the same on society.

CO4: Understand the organization, role, functioning and need for regulation of different types of non- depository institutions like mutual funds, pension funds, insurance, venture capital, private equity and hedge funds and the implications of the same on society.

CO5: Critically analyze the pivotal role of banking in a financial system and the reasons for it being among the most tightly regulated industries in the world.

CO6: Understand the impediments to financial inclusion and critically evaluate different ways of developing sustainable financial inclusion. Also critically analyses the working of the micro finance industry.

Contents:

Unit I – Introduction: Overview of financial markets and financial instruments; Role of financial institutions, depository and non-depository institutions; Consolidation & competition among financial institutions; Financial conglomerates.

Overview of the Indian financial system including financial sector reforms; Other contemporary issues in finance.

Unit II- Interest Rate: Loanable Funds Theory, economic forces affecting interest rates, factors affecting yield differentials of debt instruments; Term structure of interest rates: Pure Expectations Theory, Liquidity Premium Theory, Segmented Markets Theory & Preferred Habitat Theory, Yield Curve.



Unit III- Financial Markets: Money markets-organization, economic role, instruments & regulation; Capital Markets- Primary & secondary markets and their organization; Different types of market structures, short selling and its implications, buying on margin; Stock market indicators, their methods of computation and implications of the same; Security market regulation and stability.

Unit IV- Non Depository Institutions: Mutual Funds - Types of mutual funds schemes, ETFs, Expenses associated with mutual funds; An overview of Indian Mutual Funds Industry; Hedge funds, venture capital funds, private equity funds and regulation.

Pension Funds- Issues in saving for retirement & role of the financial system; Defined benefit & defined contribution pension plans, Pension funds as financial intermediaries and their regulation; An overview of Indian pension fund industry including National Pension System.

Unit V - Financial Inclusion: Concept of financial inclusion; Challenges involved in measuring financial inclusion; Impediments to financial inclusion; Role of financial inclusion in reducing poverty and income inequality, evidence based examples of policies to support healthy and sustainable financial inclusion.

Micro finance and its relevance; Challenges faced by the micro finance industry; Change in the sources of funding of the micro finance institutions; Critical evaluation of the working of the micro finance industry, the problem of mission drift.

Readings (Unit wise):

Adams, D. & Vogel, R. (2014). Microfinance approaching middle age. Enterprise Development and Microfinance.

Unit(s) - V

Annual Report. Insurance Regulatory and Development Authority.

Unit(s)-IV

Annual Report. Pension Fund Regulatory and Development Authority.

Unit(s)-IV

Annual Report. Securities and Exchange Board of India.

Unit(s)-IV

Demirguc-Kunt, A. (2014). Presidential Address: Financial Inclusion. Atlantic Economic Journal.

Unit(s)- V

Fabozzi, F., Modigliani, F. & Jones, F. (2013). Foundations of Financial Markets and Institutions. Pearson.

Unit(s)- III

Kidwell, D., Blackwell, D., Whidbee, D. & Sias, R. (2016). Financial Institutions Markets and Money. Wiley.

Unit(s)- III and V

Kohn, M. (2004). Financial Institutions and Markets. Oxford University Press.

Unit(s)-IV

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Madura, J. (2014). Financial Markets and Institutions. Cengage.

Unit(s)- I, II and IV

Mishkin, F.S. (2015). The Economics of Money Banking and Financial Markets. Pearson.

Unit(s)- II

Mohan, R. & Ray, P. (2017). Indian Financial Sector: Structure, Trends and Turns. IMF Working Papers.

Unit(s)-I

Patil, R.H. (2006). Current State of the Indian Capital Market. Economic and Political Weekly.

Unit(s)- III

Ram Mohan, T.T. (2016). Public Sector Banks Are Adrift. Economic and Political Weekly. Report on Trend and Progress of Banking in India.

Reserve Bank of India.

Unit(s)-V

Speeches, Reserve Bank of India.

Unit(s)-V

Note: Latest edition of the

readings may be used. Teaching

Plan:

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Facilitating the achievement of Course Learning Outcomes

Unit No.	Course Learning Outcomes	Teaching and Learning Activity	Assessment Tasks
I.	Understand the role of different depository and non-depository financial institutions and the inter linkages between them.	Pre reading, class discussion and internet resources	Class participation, Assignment Individual/Group, Mid Semester Exam/End Semester Exam
II.	Understand the determination of interest rates and its relevance for all financial institutions, markets and instruments.	Pre reading, Class discussion with strong theoretical underpinning, examples from real life through newspapers and internet resources	Class participation, Assignment Individual/Group, Mid Semester Exam/End Semester Exam

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III.	Understand the relevance and working of different types of financial markets, reasons for regulating them and challenges associated with the same.	Pre reading, Class discussion, examples from real life through newspapers and internet resources. Case studies of prominent stock market scandals involving Harshad Mehta and Ketan Parikh.	Class participation, Assignment Individual/Group, Mid Semester Exam/End Semester Exam
IV.	Understand the relevance, working and need for regulation of different types of non-depository financial institutions, their impact on the financial system and society at large.	Pre reading, Class discussion, examples from real life through newspapers and internet resources. Case studies.	Class participation, Assignment Individual/Group, Mid Semester Exam/End Semester Exam
V.	Critically evaluate financial inclusion measures taken the world over and analyze the working of the micro finance industry.	Pre reading, Class discussion, examples from real life through newspapers and internet resources. Case studies.	Class participation, Assignment Individual/Group, End Semester Exam



Master of Commerce (CBCS)

Semester III – Major Elective (International Business)

Course MCEC17: INDIA'S FOREIGN TRADE AND INVESTMENT

Marks: 100

Duration: 60 Hrs.

Objective: The objective of this course is to acquaint the students with structure and policy framework of India's foreign trade and investments.

Course Outcomes: The successful completion of this course shall enable the student:

CO1. To make the students understand India's position in the international paradigm of business and trade.

CO2. To equip the students to critically evaluate the India's foreign trade policy and its economic relations.

CO3. To make students realize the role of Indian government in promoting India's foreign trade.

CO4. To develop the skills among students to anticipate various regulatory and legal aspects related to India's foreign trade.

Contents:

Unit I - Introduction to India's Foreign Trade and Investment: History and introduction to foreign trade, pattern and structure of India's foreign trade; Promotional measures in foreign trade by Indian Government, India's trade in service; Terms of trade; India on the world trading map; Analysis of thrust export products and markets; Regulatory bodies in India dealing with foreign trade; India's foreign investment policy and flows; India as an investment destination; India's investments abroad – Indian joint ventures in foreign countries and their operations. Recent trends in India's foreign trade.

Unit II - Foreign Trade Policy and Economic Relations: Policy making body and regulatory framework; Bilateralism and multilateralism in India's trade relations; India's trade and economic relations with EU and other regional groupings; India and regional economic cooperation in South Asia; India's bilateral investment treaties and DTAAAs (Double Taxation Avoidance Agreements); Future of India's trade policy; LERMS, convertibility of rupee - partial and full convertibility; Second generation reforms.

Unit III - Export Promotion Measures and Institutional Arrangements: Export promotion measures and schemes; Export incentives; EXIM bank of India; EXIM policy; Export and trading houses, Import facilities for exports; Export Processing/Special Economic Zones (EPZs/SEZs) and 100% EOUs - Policy framework and operational aspect. Infrastructure support - Transportation and warehousing infrastructure, Indian ports and shipping system; Foreign trade finance and insurance; Sources and schemes of foreign trade finance;

Unit IV - Export Development Authorities- Agricultural and Processed food



products Export Development Authority (APEDA); Marine Products Export Development Authority (MPEDA); Federation of Indian Export Organisations (FIEO); H S Classification.

Unit V - Foreign Exchange Facilities and Regulations: Foreign exchange facilities and exchange rate mechanism; Regulatory framework - FEMA and its objectives and provisions; other acts and regulations.

Readings (Unit wise):

Ministry of Commerce, Export Import Policy, Government of India, New Delhi.

Unit(s) - I, III Ministry of Commerce, Handbook of Procedures, Vols. I and II, Government of India, New Delhi.

Unit(s) -II, IV & V

Economic Survey– Compiled by the Government of India, Ministry of Finance, Department of Economic Affairs – Latest Edition.

Unit- III & V

Additional readings:

Customs and Excise Laws, Various issues.

Meier, G.M. Trade Policy and Development, in Scott Maurice and Deepak Lal, Public Policy and Economic Development – Essays in Honour of Ian Little, Oxford.

Nayyar, Deepak. Foreign Trade Sector, Planning and Industrialisation in India, in Terance J. Byres, The State Development Planning and Liberalisation in India, Delhi, 1997. Department of Commerce, University of Delhi 70

Nayyar, Deepak. India's Export Performance 1970-85, Underlying Factors and Constraints, in Robert

E.B. Lucas and Gustav F. Pipanek (ed.), Indian Economy Recent Development and Future Prospects, New Delhi.

Note: Latest edition of the readings may be used Teaching Plan:

At the beginning of each semester faculty teaching the course will provide (i) Teaching Plan, (ii) updated reading list, and (iii) the list of case studies for uploading on Department website.

Facilitating the achievement of Course Learning Outcomes

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Unit No.	Course Learning Outcomes	Teaching and Learning Activity	Assessment Tasks
I.	Developing an understanding of India's position in the international paradigm of business and trade.	Lecture sessions, class discussion.	Class participation, Assignment Individual/Group, Mid Semester Exam/ EndSemester Exam
II.	Appreciating the importance and concept of India's foreign trade policy and its economic relations.	Lecture sessions; Class discussion; Presentations by students	Class participation, Assignment Individual/Group, Mid Semester Exam/ EndSemester Exam
III.	Understanding the meaning importance of role of Indian government in promoting India's foreign trade.	Lecture sessions; Class discussion	Class participation, Assignment Individual/Group, Mid Semester Exam/ EndSemester Exam
IV	Understanding the meaning and understanding of various export development authorities	Lecture sessions; Class discussion	Class participation, Assignment Individual/Group, Mid Semester Exam/ EndSemester Exam
V.	Appreciating the role of various regulatory and legal aspects related to India's foreign trade.	Lectures sessions; Case studies; Presentation by students	Class participation, Assignment Individual/Group, Mid Semester Exam/ EndSemester Exam



Semester III

Major Elective (International Business)

Course MCEC18: EXPORT MARKETING

Marks: 100

Duration: 60 Hrs.

Objective: The aim of this course is to demonstrate an understanding of export marketing as a managerial challenge and acquaint students of procedural aspects of export marketing

Course Outcomes: The successful completion of this course shall enable the student to:

CO1: Envisage export marketing challenges and opportunities and developing an export marketing strategy.

CO2: Understand foreign consumer behavior and prepare export market plan.

CO3: Understand the product and pricing decisions for export marketing and describe methods of export pricing.

CO4: Explore the foreign markets and locate foreign customers.

CO5: Describe export documentation, cargo insurance and manage export operations.

CO6: Understand the role of export marketing facilitators for in foreign trade.

Contents:

Unit I- Basics of Export Marketing: Nature and role of export marketing; India's Export marketing challenges and opportunities; Domestic vs. export marketing, exporting through internet, prospects and challenges by Indian exporters; Determination of export performance, export marketing and export performance, development of export marketing strategy.

Unit II- Developing Export Market Plan: Nature and role of export marketing plan, analysis of export marketing competition, export marketing research and understanding of foreign customer buying behavior, preparing products for export and service exports, export promotion and advertising; Overseas market research- Factors influencing selection of foreign market; Product planning, development; distribution channels; Warehouse; Promotion of product.

Unit III- Product and Pricing Decision in Export Marketing: Product-related decisions: Panning, branding, packaging, labelling and marking; Price-related decisions- Factors determining export price; Strategies of pricing; Methods of export pricing

Unit IV- Exploring Export Markets and Locating Customers: Making contacts and business travel abroad, obtaining export licenses and collecting export documents, export packaging and marking, shipping abroad and receiving payments; Barter trading- Counter purchase, switch trading, clearing agreement and buyback barter, export regulations and tax incentives.



Unit V- Managing Export Operations: International shipping, export packing and marking, export documents, export and import restrictions, cargo insurance, customs brokers and freight forwarders

Suggested Readings:

Albaum, G. & Duerr, Edwin (2011). International Marketing and Export Management. Pearson Education. India.

Unit(s) - I, II, III, IV, V

Jain, S.C. (2008). International Marketing Management, CBS Publishers & Distributors Pvt. Ltd.

Unit(s) - I, II, III, IV, V

Ministry of Commerce, Export Import Policy, Government of India, New Delhi.

Unit(s) - V

Ministry of Commerce, Handbook of Procedures, Vols. I and II, Government of India, New Delhi.

Unit(s) - IV, V

Zou, S., Kim D. & Cavusgil, T. (2009). Export Marketing Strategy: Tactics and Skills that work. Business expert Press.

Unit(s) - IV, V

Note: Latest edition of the readings may be used. Teaching

Plan:

At the beginning of each semester faculty teaching the course will provide (i) Teaching Plan, (ii) updated reading list, and (iii) the list of case studies for uploading on Department website.

Facilitating the achievement of Course Learning Outcomes

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Unit No.	Course Learning Outcomes	Teaching and Learning Activity	Assessment Tasks
I.	Explain nature and scope of export marketing and measure export market performance.	Lecture sessions and case study discussions	Class participation, Assignment Individual/Group, Mid Semester Exam/ End Semester Exam
II.	Analyse export market competition and develop export marketing plan.	Lecture sessions and case study discussions	Class participation, Assignment Individual/Group, Mid Semester Exam/ End Semester Exam
III.	Explain product and pricing decisions in export market and foster strategies for export pricing.	Lecture sessions and case study discussions	Case Study Discussion, Assignment Individual/Group, Mid Semester Exam/ End Semester Exam
IV.	Explore export markets to locate foreign customers and explain export regulations and incentives of foreign markets.	Lecture sessions and case study discussions	Class participation, Assignment Individual/Group, Mid Semester Exam, End Semester Exam
V.	Describe export marketing operations and explain international shipping and cargo insurance.	Lecture sessions, presentations by students	Case Study Discussion, Assignment Individual/Group, Mid Semester Exam/ End Semester Exam

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			Semester Exam
II.	Demonstrate the procedure for examining financial viability of capital expenditure plans undertaken by Multinational companies and their implications on the parent and subsidiary companies along with risk in financial decision making	Theory supported with companies' case examples	Class participation, Assignment Individual/Group, Mid Semester Exam/ End Semester Exam
III.	Analyse the issues related to various finance functions of MNCs and international transfer pricing	Class discussion and presentation	Case Study Discussion, Assignment Individual/Group, Mid Semester Exam/ End Semester Exam
IV.	Explain the translation, transaction, economic exposure to exchange rate changes and various kind of foreign exchange risks along with techniques of hedging these risk	Case based class discussion	Class participation, Assignment Individual/Group, Mid Semester Exam/ End Semester Exam
V.	Evaluate the portfolio management techniques and risk management in international investment	Project and class presentation	Case Study Discussion, Assignment Individual/Group, Mid Semester Exam/ End Semester Exam



Master of Commerce Semester III

Major Elective -HRM Group-1

Course MCEC05: HUMAN RESOURCE DEVELOPMENT

Marks: 100

Duration: 60 Hrs.

Objective: The objective of this course is to build a critical perspective of human resource development(HRD) in an organizational, national and international context.

Course Outcomes: After completing this course the students will be able to:

CO1: Build an understanding, perspective and appreciation for HRD as discipline, process and activity. **CO2:** Critically evaluate the existing theoretical edifice of HRD in order to draw a sketch of HRD relevant in present times.

CO3: Develop skills to assess need for HRD intervention, design learning and development programs and evaluation of HRD programs.

CO4: Develop a perspective to understand organizational dynamics and learning challenges possessed by organizational and social complexities.

CO5: Integrate human with technology and other emerging realities in order to understand how theory unfolds itself in present world of practice.

Contents:

Unit I-Introduction to Human Resource Development: Historical perspective, emergence of HRD, conceptualizing critical HRD; Contemporary realities and future of HRD; Andragogy and life-long learning.

Unit-II- Theoretical approaches to Human Resource Development: Social capital theory, learning network theory, relevance of systems theory to HRD, human capital theory and screening theory of HRD.

Unit III-Human Resource Development Process: Identifying HRD needs; Designing and developing effective HRD programs; Evaluating effectiveness of HRD Programs; HRD interventions.

Unit IV- Integrating learning with work: Theories of learning, trends in workplace learning, learning interventions; Transfer of learning; Strategic learning and leadership; Learning organizations and organizational learning.



Unit V-Human Resource Development Trends: New ways of working and employability; Coaching, mentoring and management of performance; Virtual HRD; Workforce diversity and HRD.

Readings (Unit wise):

Bandura, A. (2018), Towards a psychology of Human Pathways and Reflections, Perspectives on Psychological Science, 13(2)130-136

Unit(s) - IV

Bennet, Elisabeth E. (2014). Introducing New Perspectives on Virtual Human Resource Development Advances in Developing Human Resources. 16(3) 263 –280

Unit(s) - V

Cast, C. (2018). 6 ways to take control of your career development if your company does not care about it, Harvard Business review, web article 1-4

Unit(s) - V

Cho, Y. & Egan, T. M. (2009). Action Learning Research and Conceptual Framework. Human Resource Development Review 8, 431-462

Unit(s) - II & V

Mankin, D., (2009). Human Resource Development, Oxford University Press Chapter- 4, 6, 7, 9

Unit(s) - III & IV

McLean, Gary N., McLean L. (2001). If we can't define HRD in one country, how can we define it in an international context? Human Resource Development International, 4(3), 313–326.

Unit(s) - V

Poell, Rob F., Tonette S. Rocco and Gene L. Roth Lee, M. (2015). The Routledge Companion to Human Resource Development, Chapter -1, 12-15.



Unit(s) – I & II

Rao, T.V., (2005). Future of HRD, Macmillan Publishers India. Chapter 1 & 6
Unit(s) - I & V

Schultz, Theodore W. (1961). Investment in Human Capital. The American Economic Review. 51 (1): 1–17.

Unit(s) - I

Teaching Plan:

At the beginning of each semester faculty teaching the course will provide (i) Teaching Plan, (ii) updated reading list, and (iii) the list of case studies for uploading on Department website.

Facilitating the achievement of Course Learning Outcomes

Unit No.	Course Learning Outcomes	Teaching and Learning Activity	Assessment Tasks
I.	Analyze the understanding, perspective and appreciation for HRD as discipline, process and activity.	Mode of interaction would be lecturing followed by discussion	Class participation, presentation, Individual/Group Assignment, mid semester examination/ End semester examination.
II.	Explain the exiting theoretical edifice of HRD in order to draw a sketch of HRD relevant in present times.	Mode of interaction would be lecturing and critical appreciation of existing theoretical framework	Class participation, presentation, Individual/Group Assignment, mid semester examination/ End semester examination
III.	Explain the need for HRD intervention, design learning and development programs and evaluation of HRD programs.	Role plays, case discussion using and ragogical perspective, case discussion	Class participation, presentation, Individual/Group Assignment, mid semester examination/ End semester examination

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IV.	Analyze organizational dynamics and learning challenges possessed by organizational and social complexities.	Case discussion, group activity	Class participation, presentation, Individual/Group Assignment, mid semester examination/ End semester examination
V.	Analyze the Integration of human with technology in order to understand how theory unfolds itself in present world of practice.	Presentation, discussion, lecturing	Class participation, presentation, Individual/Group Assignment, mid semester examination/ End semester examination



Master of Commerce Semester III

Major Elective: HRM Group-2

Course MCEC06: STRATEGIC HUMAN RESOURCE

MANAGEMENT

Marks: 100

Duration: 60 Hrs.

Objective: This paper is designed to develop theoretical understanding and appreciating the relationship between management of people with organization's strategic goals and objectives.

Course Outcomes: After completing this course the students will be able:

CO1: To develop a perspective of Strategic Human Resource Management and be able to distinguish the strategic approach to human resources from the traditional functional approach.

CO2: To align the HR strategy with overall corporate strategy and to apply functional strategies of HR. **CO3:** To develop a theoretical base through existing research in the domain of SHRM and its practice. **CO4:** To link HR with firm performance and evaluate HR effort.

CO5: To provide an overview of contemporary issues related to SHRM and its unfolding areas in future.

Contents:

Unit I-Introduction: Evolution of Strategic Human Resource Management (SHRM); HR, SHRM & Corporate Strategy; Challenges in SHRM; Resource based view of a firm; Investment perspective of SHRM; HR architecture; HR competencies.

Unit II-HR Strategies: Importance of HR in strategy formulation, Strategic approach to HR functions (planning, acquisition, training, development, reward and compensation); Managing workforce diversity.

Unit III- SHRM in Practice: Identifying strategic positions; Managing employee relations - Unions and strategic collective bargaining; Strategic change, Restructuring and SHRM; Employee engagement and well-being; Matching culture with strategy; Behavioural issues in strategy implementation.

Unit IV-SHRM and Business Performance: SHRM for competitive advantage; High performance work systems and SHRM, HRM and firm performance, Evaluating SHRM effectiveness, HRM and customer outcomes, HR metrics; HC bridge Framework model.

Unit V- Trends and Issues in SHRM: HR implications of mergers and acquisitions;



Outsourcing and its HR implications; Human resource strategy in international context; HRM in developing countries; Technology and HRM, Corporate Ethics, Values and SHRM; Future of SHRM.

Readings (Unit wise):

Agarwala, T., Strategic Human Resource Management. OUP (Unit II)

Unit(s) - II

Baron, James N. & David, M. Kreps (1999). Strategic Human Resources – Frameworks For General Managers. Wiley (Chapter 19 for Unit V)

Unit(s) – V

Greer, C.R., Strategic Human Resource Management: A general managerial approach, Pearson Education. (Unit 1 – Investment Perspective)

Unit(s) – I

Kaufman, Bruce E. (2015). Evolution of Strategic HRM as seen through two founts books: a 30th anniversary perspective on development of the field. Human Resource Management, SHRM thirtieth anniversary review. May–June, 54 (3). 389–407

Unit(s) – I

Mello, J. A. (2006) Strategic Management of Human Resources. South Western. (Chapter 4 for Unit I, Chapter 6 for Unit III & Chapter 10 for Unit IV)

Unit(s) – I & IV

Schuler, R. S. & Jackson, S. E. (2007). Strategic Human Resource Management, Wiley India. (Chapter 6 for Unit IV & Chapter 22 for Unit V)

Unit(s) – IV & V



Additional Readings:

Becker, B. & Gerhart, B. (1996). The impact of human resource management on organizational performance: Progress and prospects. *Academy of Management Journal*, 39, 779-812.

Becker, B. E. & Huselid, M. A. (2006). Strategic human resources management: Where do we go from here? *Journal of Management*, 32(6): 898–925.

Bhattacharya, M., Gibson, D. E. & Doty, D. H. (2005). The effects of flexibility in employee skills, employee behaviors, and human resource practices on firm performance. *Journal of Management*, 31, 622-640.

Delaney, J. T. & Huselid, M. A. (1996). The impact of human resource management practices on perceptions of organizational performance. *Academy of Management Journal*, 39, 949-970.

Gerard, H. Seijts and Gary, P. Latham (2005). Learning versus Performance Goals: When Should Each Be Used? *Academy of Management Executive*, 19(1) (Feb), 124-131

Huselid, M. A. (1995). The impact of human resource management practices on turnover, productivity, and corporate financial performance. *Academy of Management Journal*, 38, 635-673.

Mark, A. Huselid & Brian, E. Becker (2011). Bridging Micro and Macro Domains: Workforce Differentiation and Strategic Human Resource Management. *Journal of Management*. 37(2), March. 421- 428

Pfeffer, J. (1998). *The human equation: Building profits by putting people first*. Harvard Business School Press

Robin, Kramar (2014). Beyond strategic human resource management: is sustainable human resource management the next approach? *International Journal of Human Resource Management*, 25:8, 1069- 1089.

Thomas, C. Powell, Dan, Lovallo and Craig, R. Fox (2011). Behavioral Strategy - Psychological Foundations of Strategic Management. *Strategic Management Journal*, 32(13), 1369-1386



Ulrich, David (1996). Human Resource Champions: the next agenda for adding value and delivering results. Harvard Business School Press.

Youndt, M. A., Snell, S. A., Dean, J. W. & Lepak, D. P. (1996). Human resource management, manufacturing strategy, and firm performance. Academy of Management Journal, 39, 836-867.

Teaching Plan:

At the beginning of each semester faculty teaching the course will provide (i) Teaching Plan, (ii) updated reading list, and (iii) the list of case studies for uploading on Department website.

Facilitating the achievement of Course Learning Outcomes

Unit No.	Course Learning Outcomes	Teaching and Learning Activity	Assessment Tasks
I.	Explain the perspective of SHRM and distinguish between the strategic approaches to human resources from the traditional functional approach.	Lecture & case discussion	Participation, Assignment, & presentation, Mid Semester Exam/ End Semester Exam
II.	Evaluate the relationship of HR strategy with overall corporate strategy and craft effective functional strategies.	Lecture & case discussion	Participation, Assignment & class test/ End Semester Exam
III.	Demonstrate the existing SHRM practices as followed in different organizations.	Lecture & case discussion	Participation, Assignment & class test/ End Semester Exam
IV.	Evaluate HR efforts and link HR with firm performance.	Lecture & case discussion	Participation, Assignment & presentation, Mid Semester Exam/ End Semester Exam
V.	Explain an overview of contemporary issues related to SHRM and its unfolding areas in future.	Lecture & case discussion	Participation, Assignment & presentation, Mid Semester Exam/ End Semester Exam



Master of Commerce Semester III

Major Elective: Marketing Group-1

Course MCEC13: ADVERTISING AND SALES MANAGEMENT

Marks: 100

Duration: 60 Hrs.

Objective: To develop an in-depth understanding of the modern concepts and latest techniques of advertising, personal selling and sales force management which is an integral area of marketing.

Course Outcomes: The successful completion of the course shall enable the student:

CO1: To know the basics of marketing communication and the processes.

CO2: To develop an understanding of strategic and tactical level decisions involved in development of an advertisement and their application

CO3: To know about possible arrangements for organizing and evaluating advertising efforts

CO4: To comprehend the ethical issues and social aspects of advertising.

CO5: To understand the process involved in personnel selling, its management and its implications for relationship development.

CO6: To explain the decisions involved in planning and organizing the sales efforts.

CO7: To explain the decisions involved in sales force management and the related issues

Contents:

Section A: Advertising

Unit I-Communication Basics: Communication and marketing; Communication process; Communication response hierarchy models; Cognitive processing of communication; Marketing communication mix; Integrated marketing communication – An introduction; Advertising - Its importance and nature; Advertising and publicity; Advertising management process; Advertising objectives; DAGMAR approach; Determination of target audience and positioning; Advertising budget – Factors influencing budget decision and methods.

Unit II- Advertising Message and Media Decisions: Creativity and advertising; Creative process; Creative strategy, creative appeals and execution styles; Copywriting for print, radio, television and webad.

Media Decisions –Types of media; Advertising through internet and interactive media; Developing media plan; Media selection and scheduling.

Unit III-Organization and Evaluation of Advertising Efforts: Centralized and decentralized systems; In- house agency arrangements; Advertising agencies – selection,



compensation and appraisal of advertising agency; Managing advertising agency relations; IMC services; Reasons for evaluating advertising effectiveness; Advertising testing process - Before and after advertising tests and techniques.

Unit IV-Advertising and Society: Ethical and social aspects of advertising; Regulation of advertising in India; Recent developments and issues in advertising.

Section B: Sales Management

Unit V-Fundamentals of Personal Selling: Nature and importance of selling; Types of selling; Personal selling, salesmanship and sales management; Process of effective selling; Sales management process; Environmental factors impacting selling; Managing ethics in selling environment; Role of personnel selling in customer relationship management

Readings (Unit wise):

Aakar, D. A., Batra, R. & Mayers, J. G. (1992). Advertising Management. Prentice-Hall International.

Unit(s) – I

Anderson, R. E., Dubinsky, A. J. & Mehta, R. (2007). Personal Selling: Building Customer Relationships. New York: Houghton Mifflin Company.

Unit(s) – V

Belch, G. & Blech, M. (2003). Advertising and Promotion: An Integrated Marketing Communication Perspective. <http://lib.dtc.ac.th/ebook/BusinessAdministration/5183.pdf>: The McGraw–Hill.

Unit(s) - I, II, III and V

Johnston, M. W. & Marshall, G. W. (2016). Sales Force Management: Leadership, Innovation, Technology. New York: Routledge.

Patel, V. N., & Sharma, S. (2011). Brand Management & Consumer Marketing. New Delhi: Oxford Book Company.

Unit(s) - IV



.Shimp, T. A. (2000). Advertising Promotion, Supplemental Aspect of Integrated Marketing Communication. Harcourt College Publishers.

Unit(s) - III, IV and V

Spiro, R. L., Stanton, W. J. & Rich, G. A. (2008c). Management of a Sales Force. Boston: McGraw-Hill.

Still, R. R., Cundiff, E. W., & Govoni, N. A. (1988). Sales Management: Decisions, Strategies, and Cases. Prentice Hall.

Unit(s) - V

Additional Readings:

Anderson, R. B. (1987). Professional Selling. New Jersey: Prentice Hall Inc.

Audio Library. (n.d.). Retrieved from Sheth Leadership Academy:
<https://www.shethleadershipacademy.com/audio/>

Cravenes, D. W., Meunier-Fitzhugh, K. L. & Piercy, N. F. (2011). The Oxford Handbook of Strategic Sales and Sales Management. New York, United States: Oxford University Press Inc.

Mackay, A. R. (2005). The Practice of Advertising. New Delhi,

India : Elsevier Ltd. Sharma, K. (2011). Advertising : Planning

and Decision Making. New Delhi: Taxmann

Sheth, J. N. (2011). Legends in Marketing: Philip Kotler (Vols. 4, 9). India: Sage Publishing.

Note: Latest edition of the

readings may be used. Teaching

Plan:

At the beginning of each semester faculty teaching the course will provide (i) Teaching Plan, (ii) updated reading list, and (iii) the list of case studies for uploading on Department website.

Facilitating the achievement of Course Learning Outcomes

Department of Commerce, KMC Language University, Lucknow



ख्वाजा मुईनुद्दीन चिश्ती भाषा विश्वविद्यालय, लखनऊ, उत्तर प्रदेश (भारत)
Khwaja Moinuddin Chishti Language University, Lucknow, U.P. (India)

U.P. STATE GOVERNMENT UNIVERSITY,

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Unit No.	Course Learning Outcomes	Teaching and Learning Activity	Assessment Tasks
I.	Students are able to develop an understanding about the basic concepts of advertising, Integrated Marketing Communication process, its objectives and preparation of advertising budget.	Theory supported with companies' case examples	Class participation, Assignment Individual/Group, Mid Semester Exam/ End Semester Exam
II.	Understanding of advertising message, its creation and media decisions.	Theory supported with companies' case examples	Class participation, Assignment Individual/Group, Mid Semester Exam/ End Semester Exam
III.	Evaluating advertising efforts	Class discussion and cases analysis	Class participation, Assignment Individual/Group, Mid Semester Exam/ End Semester Exam
IV.	Understanding the significance of ethical issues and social issues of advertising strategies.	Theory supported with companies' case examples	Class participation, Assignment Individual/Group, Mid Semester Exam/ End Semester Exam
V.	To understand the significance of effective personal selling process.	Class discussion and presentation	Class participation, Assignment Individual/Group, Mid Semester Exam/ End Semester Exam



Master of Commerce Semester III

Major Elective: Marketing Group-2

Course MCEC14: INTERNATIONAL MARKETING MANAGEMENT

Marks: 100

Duration: 60 Hrs.

Objective: To enable the students to learn the concept and issues of international marketing, analyze foreign market environment and develop international marketing strategies.

Course Outcomes: On successful completion of the course, the students should be able to:

CO1: Describe concept and nature of international marketing, international marketing environment and its components, understand the process of international market segmentation, selection and positioning, and critically assess the suitability of different modes of entry into international markets.

CO2: Understand decisions related to international product planning and pricing.

CO3: Explain methods for promoting a product in foreign markets and understand issues involved with designing of international promotion strategy.

CO4: Describe decisions related to international channel and physical distribution strategies.

CO5: Identify and describe emerging trends and issues in international marketing.

Contents:

Unit I- Introduction: Importance and scope of international marketing; International market- orientation and involvement; International marketing management process - An overview, International marketing information system.

International Marketing Environment: Typology of international marketing environment; Influence of foreign market's physical, economic, socio-cultural, political and legal environments on international marketing decisions; Global trading environment and developments.

International Market Segmentation, Targeting and Positioning; Screening and selection of foreign markets; International market entry strategies – Exporting, licensing, contract manufacturing, joint venture, operating through wholly-owned subsidiaries abroad.

Unit II- International Product Planning and Pricing Decisions: Major product decisions –product quality, design, labelling, packaging, branding and



product support services; Issue of product standardization vs. adaptation;
International trade product life cycle; New product development.

Pricing Decisions for International Markets: Factors influencing international price determination; International pricing process, policies and strategies; Delivery terms and currency for export price quotations; Standardized vs. differentiated pricing strategies; Transfer pricing.

Unit III- International promotion strategies: Communications across countries - Complexities and issues; Country-of-origin effects and strategies for dealing with adverse country-of-origin effects; International promotion mix: Concept, tools and their key features; Developing international promotion campaign; Standardization vs. adaptation issue; Planning for direct mail, sales literature, trade fairs and international advertising; International sales force management: Process and major issues

Unit IV- International Distribution Decisions: Distribution channel strategy; Different types of international distribution channels, their roles and functions; Selection and management of overseas middlemen; International distribution logistics - inventory management, transportation, warehousing, and insurance.

Unit V- Emerging Trends in International Marketing: International marketing through Internet; Ecological concerns in international marketing, International marketing ethics.

Readings (Unit wise):

Cateora, Phillip R., Graham, John L. & Gilly, Mary (2016). International Marketing. Tata McGraw Hill.

Unit(s) - I, II, III, IV and V

Czinkota, Michael R. & Ronkainen, Ilkka A. (2013). International Marketing. Cengage Learning.

Unit(s) - I, II, III, IV and V

Joshi, Rakesh M. (2014). International Marketing. Oxford University Press.

Unit(s) - I, II, III, IV and V

Keegan, Warran J. & Green, Mark C. (2015). Global Marketing. Pearson.

Unit III

Onkvist, Sak & Shaw, John J. (2009). International Marketing; Analysis and Strategy. Psychology Press.

Unit(s) - I, II, III, IV and V

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Terpstra, Vern Foley, James & Sarathy, Ravi (2012). International Marketing. Naper Press.

Unit(s) - I, II, III, IV and V

Additional Readings:

Kotabe, Masaaki and Helsen, Kristiaan (2010). Global Marketing Management. John Wiley & Sons.

Teaching Plan:

At the beginning of each semester faculty teaching the course will provide (i) Teaching Plan, (ii) updated reading list, and (iii) the list of case studies for uploading on Department website.

Facilitating the achievement of Course Learning Outcomes:

Unit No.	Course Learning Outcomes	Teaching and Learning Activity	Assessment Tasks
I.	To explain concept of international marketing, differentiate it from export, multinational and global marketing, analyse international marketing environment, become familiar with the process of international market segmentation, selection and positioning, and choose appropriate mode of entry into selected international markets.	Lecture sessions and case study discussions	Class room participation and discussion, Individual/group assignments, Mid-semester exam, Semester-end exam.
II.	To be able to make decisions related to international product planning and pricing.	Lecture sessions and case study discussions	Class room participation and discussion, Individual/group assignments, Mid-semester exam, Semester-end exam.
III.	To be able to decide appropriate method(s) of promoting product in foreign markets and design international promotion campaign.	Lecture sessions and case study discussions	Class room participation and discussion, Individual/group assignments, Mid-semester exam, Semester-end exam.
IV.	To be able to develop international channel and physical distribution strategies.	Lecture sessions and case study discussions	Class room participation and discussion, Individual/group assignments, Mid-semester exam, Semester-end exam.
V.	To describe emerging trends and issues in international marketing.	Lecture sessions, presentations by students	Class room participation and discussion, Individual/group assignments, Mid-semester exam, Semester-end exam.



**Master of Commerce
Semester III – Inter-Departmental**

Course COMOE01: ENTREPRENEURSHIP AND NEW VENTURE PLANNING

Marks: 100

Duration-60 Hrs.

Objective: This course aims to provide necessary inputs for entrepreneurial effort and planning to start a new venture and to enable them to investigate, understand and internalize the process of setting up a business.

Course Outcomes: The successful completion of this course shall enable the student:

CO1: To be familiarised with the fundamentals of entrepreneurship and its role in economic development and to motivate them towards entrepreneurial activities.

CO2: To understand the concept of entrepreneurial leadership and stimulate them to think innovative as entrepreneurs.

CO3: To write effective business plans for establishing and managing any business venture.

CO4: To know how to skills among students to raise the funding for the business from different sources for a startup venture.

CO5: To form a business entity in the light of the legal and regulatory framework in India.

Contents:

Unit I-Introduction: Concept of Entrepreneurship; Role of entrepreneurship in economic development; Factors impacting emergence of entrepreneurship; Managerial vs. entrepreneurial approach; Types of entrepreneurs; Characteristic of successful entrepreneurs; Entrepreneurship process; Women entrepreneurs; Social entrepreneurship; Entrepreneurial challenges

Unit II-Entrepreneurship Development and Leadership: Types of startups; Entrepreneurial class theories; Entrepreneurial training; EDP programmes; Characteristics of entrepreneurial leadership, Components of entrepreneurial leadership; International Entrepreneurship- Opportunities and challenges; Entrepreneurial challenges; Source of innovative ideas; Entrepreneurship and creativity; Techniques for generating ideas, Impediments to creativity.

Unit III- New Venture Planning: Methods to initiate ventures; Acquisition-Advantages of acquiring an ongoing venture and examination of key issues; Franchising- how a franchise works, franchising law, evaluating of franchising opportunities; Developing a marketing plan- customer analysis, sales analysis and competition analysis, steps in marketing research; Marketing mix; Business plan-benefits of drivers, perspectives in business plan preparation, elements of a business plan; Business plan failures.

Unit IV- Financing Venture: Financing stages; Sources of finance; Venture



capital; Criteria for evaluating new venture proposals; Evaluating Venture Capital- process; Sources of financing for Indian entrepreneurs.

Unit V- Special Issues for Entrepreneurs: Legal issues – Forming business entity, considerations and criteria, requirements for formation of a Private/Public Limited Company, intellectual property protection- patents, trademarks and copyrights – importance for startups, legal acts governing business in india; Opportunities and challenges; Entrepreneurship.

Readings (Unit wise):

Arya, K. (2016). Entrepreneurship: Creating and Leading an Entrepreneurial Organization. Pearson.

Unit(s) - I, II, III, IV and V Hisrich, R. D., Shepherd, D. A. & Peters, M. P. (2016). Entrepreneurship. McGraw-Hill Education.

Unit(s) - I, II, III

Additional Readings:

Galindo, C. R. (2018). The Entrepreneur's Guide To Winning: 7 Arts You Need To Master To Win TheGame Of Business. CreateSpace Independent Publishing.

Ramachandran, K. (2014). Entrepreneurship Development: Indian cases on Change Agents. TataMcGraw Hill.

Robinson, P. J. (2017). A Guide for Writing Your Business Plan. Independently published.

Note: Latest edition of the

readings may be used. Teaching

Plan:

At the beginning of each semester faculty teaching the course will provide (i) Teaching Plan, (ii) updatedreading list, and (iii) the list of case studies for uploading on Department website.

Facilitating the achievement of Course Learning Outcomes

Unit No.	Course Learning Outcomes	Teaching and Learning Activity	Assessment Tasks
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I.	Explain entrepreneurship fundamentals and its role in economic development.	Lecture supported with companies' cases & live examples	Class discussions, In-class assignments - Individual/Group evaluation, Mid Semester Exam/ End Semester Exam
II.	Demonstrate the traits of entrepreneurial leadership and stimulate them to think innovative as entrepreneurs.	Lecture with live examples, Class discussions, and cases analysis	Class participation, Assignment - Individual/Group, Mid Semester Exam/ End Semester Exam
III.	Explain critical and important environmental factors to be analyzed while writing an effective business plan for a new business.	Lecture with live examples, Class discussions, Presentations, and case analysis	Case Study Discussion, Assignment, Individual/Group, Mid Semester Exam/ End Semester Exam
IV.	Demonstrate various sources of funding for the business and skills to generate funds.	Lectures with live examples, Class discussions, Project and class presentations	Class participation, Assignment Individual/Group, Mid Semester Exam/ End Semester Exam
V.	Explain how to form a business entity in the light of the legal and regulatory framework in India.	Lectures with live examples and Case based class discussions	Case Study Discussion, Assignment, Individual/Group, Mid Semester Exam/ End Semester Exam



Semester wise Details of M.Com.(CBCS) Course Semester IV

Semester IV			
MCCC-401	Strategic Management	4	
MCEC	Major Elective 3	4	
MCEC	Major Elective 4	4	
MCIRA (Intra - Departmental)	Financial Modelling using Excel	4	Intra-departmental
MCDVV	Master Dissertation & Viva-Voce	8	-
Total Credits in Semester IV		24	
Total credits in Semester I+II+III+IV		96 Credits	
<u>Elective Courses</u>			
Paper No.	<u>Major Elective Groups</u>		
Accounting			
MCEC03	Forensic Accounting and Fraud Examination-Sem-IV		
MCEC04	Global Financial Reporting and Disclosure-Sem-IV		
Finance			
MCEC07	International Financial System - Sem-IV		
MCEC08	International Financial Management - Sem-IV		
International Business			
MCEC11	EXIM Procedures and Documentation - Sem-IV		
MCEC12	International Trade Logistics - Sem-IV		
Marketing			
MCEC15	Consumer Behaviour - Sem-IV		
MCEC16	Supply Chain Management and Logistics- Sem-IV		
Human Resource Management (HRM)			

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MCEC19	Industrial Relations and Compensation Laws - Sem-IV
MCEC20	Human Resource Analytics - Sem-IV
<u>Intra-Departmental</u> Any one of the following	
MCIRA (a)	Financial Modelling Using Excel Sem-IV
MCIRA (b)	Life Skills and Communication Sem-IV



Master of Commerce

Master of Commerce (CBCS)

Semester IV

Core-10 Course MCCC401: STRATEGIC MANAGEMENT

Marks: 100

Duration: 60 Hours

Objective: The objective of the course is to develop the knowledge about strategy making process that is informed, integrative and responsive to rapid changes in organization environment and also about tasks implementing in a global market.

Course Outcomes: The successful completion of this course shall enable the student:

CO1: To describe the role of Strategic Management

CO2: To understand various levels at which Strategy exist namely Corporate, Business and Functional level

CO3: To help students learn strategic management models

CO4: To analyse how organizations make decisions in response to rapid changes that occur due to environmental changes.

CO5: To analyse how firms make entry into global markets and implement and evaluate strategy at an international level.

Contents:

Unit I-Introduction: Role and concept of strategy; Strategic management process; Approaches to strategic decision making; Components of business policy; Strategic role of board of directors & top management. Strategic intent.

Unit II-Environmental Analysis: Analysis of broad environment: Environmental profile; Constructing scenarios; Environmental scanning techniques- ETOP, PEST and SWOT (TOWS) Matrix; Michael Porter's Diamond framework; Analysis of operating environment - Michael Porters model of industry analysis; Strategic group analysis; Analysis of internal environment- Resource audit; Resource Based View (RBV); Core and distinctive competencies; Sustainable competitive advantage and transient competitive advantage.

Unit III-Strategic Choices: Strategic options at corporate level: Growth, stability and retrenchment strategies; Corporate restructuring; Strategic options at business level- Michael porters' competitive strategies and cooperative strategies. Evaluation of strategic alternatives – Product portfolio models (BCG matrix, GE Matrix, etc.).



Unit IV-Situation Specific Strategies: Strategies for situation like competing in emerging industries, maturing and declining industries, fragmented industries, hyper – competitive industries and turbulent industries; Strategies for industry leaders, runner -up firms and weak businesses.

Unit V-Strategic Issues and Alternatives in Globally Competitive Markets: Why & how firms internationalize; International entry options; Outsourcing strategies; Strategy implementation and control: Interdependence of formulation and implementation of strategy; Issues in strategy implementation- Planning and allocating resources; Organization structure and design; Budgets and support system commitment; culture and leadership. Strategy evaluation and control.

Readings (Unit wise):

1. Davidson, W. H. (2013). Global Strategic Management. John Wiley, New York. - Unit(s) - III
2. Frynas, J. G. & K., Mellahi (2014). Global Strategic Management. Oxford University Press. - Unit(s) –
3. VGhemawat, P. (2017). Strategy and the Business landscape. Pearson Publishers - Unit(s) –I, II
4. Hill, Charles W. L. & Jones, R. G. (2012). Strategic Management: An Integrated Approach. Cengage Learning, India. - Unit(s) - II, III, IV and V
5. Hitt, Michael A., Ireland, R. D., Hoskisson, Robert, E. & S., Manikutty (2016). Strategic Management: A South- Asian Perspective. Cengage Learning, India - Unit(s) - I, II,
6. Thompson, Arthur A. & A., J. Strickland (2012). Strategic Management. McGraw Hill, New York. - Unit(s) - I, II, III
7. Wheelen, Thomas L., Hunger, J. David, Hoffman, Alan N. & Charles, E. Bamford (2017). Strategic Management and Business Policy: Globalization, Innovation and Sustainability. Prentice Hall, New Jersey. - Unit(s) - I, II, III, IV.

Additional Readings:

1. Harnel & Prahlad. Strategic Intent. Harvard Business Review. May June 1989, 63-76
2. Porter, Michael E. How Competitive Forces Shape Strategy. Harvard Business Review. Nov-Dec 1996, 61-78
3. Porter, Michael E. What is Strategy. Harvard Business Review? May June, 1989, 63-76

Note: Latest edition of the readings may be used

Department of Commerce, KMC Language University, Lucknow



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Teaching Plan:

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Facilitating the achievement of Course Learning Outcomes

Unit No.	Course Learning Outcomes	Teaching Learning and Activity	Assessment Tasks
I.	Explain the concepts of Strategy and identify approaches to Strategic Decision Making	Theory supported with companies' case examples	Class participation, Assignment Individual/Group, Mid Semester Exam/ End Semester Exam
II.	Demonstrate the importance of analyzing External and Internal environment	Class discussion and cases analysis	Class participation, Assignment Individual/Group, Mid Semester Exam/ End Semester Exam
III.	Identify Corporate Restructuring practices	Class discussion and presentation	Class participation, Assignment Individual/Group, Mid Exam/ End Semester Exam
IV.	Analyze how Organizations make strategy for different types of market/ Industry it belongs to.	Project and class presentation	Class participation, Assignment Individual/Group, Mid Semester Exam/ End Semester Exam
V.	Analyze how firms make entry internationalize and evaluate strategy at global level.	Case based class discussion	Class participation, Assignment Individual/Group, Mid Exam/ End Semester Exam



Master of Commerce (CBCS)

Semester-IV Major Elective (Accounts Group)-3

Course MCEC03: FORENSIC ACCOUNTING AND FRAUD EXAMINATION

Marks: 100

Duration: 60 Hours

Objectives: To enable students to meet the challenges posed by rising financial frauds and scams world over, more so in the view of limitations of financial accounting and auditing procedures.

Course Outcomes: After completing the course, the student will be able to:

CO1: Understand forensic accounting.

CO2: Describe various kinds of corporate frauds.

CO3: Develop the strategies to prevent corporate fraud, use fraud investigation techniques, Inquiry methods generate Fraud reports and discuss Policy implications at top management level

CO4: Discuss about Banking, Insurance and Capital Market Frauds.

CO5: Do Legal follow-up, including evidence gathering.

Contents:

Unit I-Forensic Accounting & Fraud Auditing Fundamentals: Meaning, nature and scope, Auditors liability for undetected frauds, Fraud auditing (forensic audit) phases: Recognition and planning, Evidence collection and evaluation, Communication of results.

Unit II- Fraud Definition & Taxonomy: Ingredients of fraud, why is a fraud committed and who commits a fraud? Meaning and nature of corporate fraud, concept of fraud under Companies Act 2013, frauds for and against a company, victims of fraud.

Unit III-Types of Corporate Frauds: Bribery and corruption, Misappropriation of assets, Manipulation of financial statements, Procedure-related frauds, corporate espionage, Fraud in e-commerce. Fraud Prevention-Strategies, Fraud prevention for consumers and businesses.

Unit IV-Banking Frauds: Overview- Case study/examples; **Insurance Frauds-** Overview, Case study/examples; **Capital Market Frauds-** Overview, Case study/examples.

Unit V: Fraud management: Fraud Detection-Symptoms of fraud; **Fraud Investigation-** Inquiry methods, Fraud reports; **Management of Fraud-**Culmination,



consequences, and policy implications of corporate frauds; **Resolution of Fraud**-Legal follow up.

Readings (Unit wise):

1. Albrecht, W. Steve. (2009). Forensic Accounting & Fraud Examination. Engage Learning (India Edition). - Unit(s) – I.
2. Albrecht, Chad O., Albrecht, Conan C., Albrecht, W. Steve & Zimbel man, Mark F. (2015). Forensic Accounting & Fraud Examination. Cengage Learning (India Edition). - Unit(s) – I, II.
3. Banerjee, Robin (2015). Who Cheats and How? Sage Publications, New Delhi. Unit(s) – IV.
4. Bologna, Jack and Lindquist, Robert J. (1995). Fraud Auditing and Forensic Accounting. Wiley. - Unit(s) – II, III.
5. Bremser, Wayne G. (1995). Forensic Accounting and Financial Fraud. American Management Association. - Unit(s) – I, III, IV.
6. Dalal, Chetan. (2015). Novel & Conventional Methods of Audit, Investigation and Fraud Detection. Wolters Kluwer India Pvt. Ltd. - Unit(s) – IV.
7. Gupta, Sanjeev (2016). Corporate Frauds and their Regulation in India. Bharat Law House Pvt. Ltd - Unit(s) – II, III, I.V.
8. Kaul, Vivek (2013). Easy Money. Sage Publications, New Delhi. - Unit(s) – IV
9. Manning, George A. (2010). Financial Investigation and Forensic Accounting. CRC Press: Taylor & Francis Group. - Unit(s) – I, IV.
10. Sharma, B. R. (2014). Bank Frauds. Universal Law Publishing, New Delhi. - Unit(s) – IV.

Note: Latest editions of the readings may be used

Teaching Plan:

At the beginning of each semester faculty teaching the course will provide (i) Teaching Plan, (ii) updated reading list, and (iii) the list of case studies for uploading on Department website.

Facilitating the achievement of Course Learning Outcomes

Unit No.	Course Learning Outcomes	Teaching and Learning Activity	Assessment Tasks
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I.	Ability to explain Forensic Accounting and Fraud Auditing Fundamentals.	Lecture	Class participation, Assignment Individual/ Group, Test, End Semester Exam
II.	Ability to describe meaning and nature of various kinds of corporate frauds in reference to CompanyAct2013.	Lecture	Class participation, Assignment Individual/ Group, Test, End Semester Exam
III.	Explain Strategies and methods for preventing different Frauds for consumers and businesses.	Lecture	Class participation, Assignment Individual/ Group, Test, End Semester Exam
IV.	Ability to describe about Banking fraud, Insurance fraud and Capital Market Frauds with reference to examples/cases.	Lecture	Class participation, Assignment Individual/ Group, Test, End Semester Exam
V.	Ability to describe Fraud management, detection and investigation and to do legal follow-up.	Lecture	Class participation, Assignment Individual/ Group, Test, End Semester Exam



Master of Commerce (CBCS)

Semester-IV Major Elective (Accounts Group)-4

Course MCEC04: GLOBAL FINANCIAL REPORTING AND DISCLOSURE

Marks: 100

Duration: 60 Hours

Objective: The Course aims to develop the understanding about present-day management accounting techniques and to develop the skills and competencies that management accountants in order to take advantage of the opportunities offered by the new management accounting techniques.

Course Outcomes: After completing the course, the student will be able to:

CO1: Know the developments in accounting theory, financial reporting and disclosure practices at the national and international level.

CO2: Explain terms such as incomes, revenues, expense, losses, and gains.

CO3: Understand valuation of assets and liabilities and depreciation accounting according to different methods.

CO4: Understand valuation of intangible assets

CO5: Learn accounting standards and their construction, the state-of-the-art developments in accounting standards worldwide and in India.

Contents:

Unit I-Accounting Theory: Nature; Classifications of accounting theory; Different approaches to theory construction; Factors influencing accounting environment; Measurement in accounting.

Accounting Principles: Generally Accepted Accounting Principles; Selection of accounting principle; AS-1 Disclosure of Accounting Policies; Indian Accounting Standards.

Unit II-Income Concepts: Different concepts of income measurement; Recipient of net income, revenues, expenses, gains and losses value added statement.

Unit-III-Assets: Methods of Asset Valuation; Impairment of Assets.

Liabilities- Classification, Measurement, Theories of equity

Depreciation Accounting and Policy- Allocation vs. valuation process; Factors influencing selection of depreciation policy.

Unit IV-Accounting and Reporting of Intangibles: Fair value measurement - rationale, accounting standards on fair value measurement.



Accounting for Changing Prices- historical cost accounting, relevance of inflation adjusted statement.

Methods of accounting for changing prices- Replacement Cost Accounting, Current Purchasing Power Accounting (CPPA), Current Cost Accounting (CCA).

Unit V-Accounting Standard Setting: Benefits, standard setting by whom? Standard setting in India, USA, UK.

IASB- Role, Achievements of IASB in standard setting; Global convergence of accounting standards; IFRSs, ASs vs. Ind. ASs

Financial Reporting – Objectives, users in financial reporting qualitative characteristics of accounting information; Factors influencing financial reporting in India.

Emerging Trends in reporting-integrated reporting; corporate social responsibility reporting; Human resource reporting and value-added statements. Conceptual Framework – Concept, need, conceptual framework developed by ASB (India), IASB, FASB (USA).

Readings (Unit wise):

1. Belkoui, Ahmed Riahi. (2004). Accounting Theory. Thomas Learning. - Unit(s) –
2. Benston, George J., Bromwich, Michael Litan, Robert E. & Wagenhofer, Alfred (2006). World Financial Reporting. Oxford University Press. -Unit(s) – V.
3. Bloom, Robert & Elager, Pieter T. (1995). Accounting Theory and Policy. Harcourt Brace Jorovich. - Unit(s) - II
4. Glautier, M.W.E. & Underdown, B. (1994). Accounting Theory and Practice. FT Prentice Hall. - Unit(s) - II
5. Hendriksen, E. S. (1991). Accounting Theory. Richard D. Irwin -Unit(s) - I
6. Mautz, R. K. and William, G. May. Financial Disclosure in a Competitive Economy. Financial Executive Research Foundation, USA. - Unit(s) – III, IV
7. Lal, Jawahar (2017). Accounting Theory & Practice. Himalaya Publishing. -Unit(s) – IV.
8. Wolk, Harry I, Dodd, James L. & Rozycki, John J. (2007). Accounting Theory Conceptual and Institutional Approach. Sage Publications. - Unit(s) - III

Note: Latest edition of the readings may be used.

Teaching Plan:

At the beginning of each semester faculty teaching the course will provide (i) Teaching Plan, (ii) updated reading list, and (iii) the list of case studies for uploading on Department website.

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Facilitating the achievement of Course Learning Outcomes

Unit No.	Course Learning Outcomes	Teaching and Learning Activity	Assessment Tasks
I.	Ability to describe developments in accounting theory and financial reporting, disclosure issues at the national and international level.	Theory/Numerical	Class participation, Presentation, test, End Semester Exam
II.	Concepts of income measurement and Explain and differentiate the terms such as incomes, revenues, expense, losses, gains.	Theory/Numerical	Class participation, Presentation, test, End Semester Exam
III.	Ability to explain Assets valuation and Liabilities measurement and compute and allocation of depreciation according to different methods.	Theory/Numerical	Class participation, Presentation, test, End Semester Exam
IV.	Ability to Value intangible assets and to explain Accounting methods for Changing Prices.	Numerical /Conceptual theory/Case analysis	Class participation, Presentation, test, End Semester Exam
V.	Ability to explain Indian as well as International Accounting Standards use in Financial Reporting.	Theory/Numerical	Class participation, Presentation, test, End Semester Exam



Master of Commerce Semester IV

Major Elective-Finance Group-3

Course MCEC11: INTERNATIONAL FINANCIAL SYSTEM

Marks: 100

Duration: 60 Hrs.

Course Objectives: To equip students with an understanding of the international financial system, its evolution and growing importance as well as challenges thrown up by increasing globalization of finance.

Course Outcomes: After doing this course, students should be able to:

CO1: Understand the relevance and implications of global imbalances.

CO2: Understand the factors affecting exchange rates and the inter linkages among them.

CO3: Critically analyze the evolution of the international monetary system both in terms of historical construct and its implications for the contemporary system.

CO4: Understand the evolution and spread of international financial markets and the implications of globalized finance.

CO5: Understand international banking and its consequences for the international financial system.

CO6: Understand the causes and consequences of financial crises in both developing and developed countries, the similarities and differences between the crises and implications of different ways of handling the crisis.

Contents:

Unit I – Introduction: Growing importance of international finance, costs of international investment, crisis & contagion; Balance of Payments-current account, capital account, official reserve account, the J curve, foreign exchange reserves-costs and benefits; BOP trends in major countries, persistent current account deficits & surpluses among nations (Global Imbalances) & their repercussions; Shifting global dominance of the U.S.A.; Growing importance of a unified Europe and emerging Asia; Role of New Development Bank/ BRICS bank as an alternative to IMF.

Unit II- Exchange Rate Determination & Forecasting: Measuring exchange rate movements & volatility, factors influencing exchange rates, Government intervention-direct & indirect intervention and sterilized & non-sterilized intervention; Interest rate parity, covered and uncovered interest arbitrage; Purchasing Power Parity-absolute & relative; Fisher effect & international fisher effect; Forecasting exchange rates- technical approach, fundamental approach & efficient market approach.

Unit III- International Monetary System: Evolution of the international monetary system, bimetallism, Gresham's Law, classical gold standard, its strengths and weaknesses, inter war period, Bretton woods system, Triffin's Paradox, special drawing rights, flexible exchange rate regime, present arrangements including dollarization; The European Monetary Union & its costs & benefits; Fixed versus floating exchange rate systems.



Unit IV- International Banking: Offshore banking & offshore currency trading; Factors contributing to the growth of international banking & Eurocurrency trading, regulatory asymmetry, shadow banks; Bank failure & safety nets, the problem of moral hazard & systemically important financial institutions; Problems in regulating international banking, regulatory arbitrage; BIS & Basel Committee-issues & challenges.

Unit V- International Financial Markets: Foreign exchange markets, international money markets, international credit markets, international bond markets & international stock markets; Regulatory asymmetry & its implications; Recycling of petrodollars.

Financial Crisis: Financial flows to developing countries, the problem of original sin, crisis in the Latin American countries, growth & crisis in Asia, contagion; Capital mobility-the trilemma of the exchange rate regime or the impossible trinity; Lessons from the crisis; Role of International financial institutions like IMF & World Bank; Securitization and the financial crisis of U.S.A. (2008-09), role of credit rating agencies; Euro zone crisis and other contemporary issues.

Readings (Unit wise):

Eun, C. & Resnick, B. (2017). International Financial Management. McGraw Hill/Irwin Series in Finance Insurance and Real Estate.

Unit(s) - I, II, III and IV

Krugman, P., Obstfeld, M., Melitz, M. (2017). International Economics-Theory and Policy.

Pearson. Unit(s)- I, IV, V

Madura, J. (2017). International Financial Management. Engage.

Unit(s) -II and V

Mishkin, F.S. (2015). The Economics of Money Banking and Financial Markets. Pearson.

Unit(s) - V

Teaching Plan:

At the beginning of each semester faculty teaching the course will provide (i) Teaching Plan, (ii) updated reading list, and (iii) the list of case studies for uploading on Department website.

Facilitating the achievement of Course Learning Outcomes

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Unit No.	Course Learning Outcomes	Teaching and Learning Activity	Assessment Tasks
I.	Understand the financial interactions between nations and their implications on the world at large.	Pre reading, class discussion and internet resources	Class participation, Assignment Individual/Group, Mid Semester Exam/ End Semester Exam
II.	Understand determination of exchange rates and government's influence on the same.	Pre reading, Class discussion with strong theoretical underpinning, examples from real life through newspapers and internet resources	Class participation, Assignment Individual/Group, Mid Semester Exam/ End Semester Exam
III.	Critically evaluate the factors which have contributed to the evolution of the international monetary system in its current form and their relevance for the future.	Pre reading, Class discussion, examples from real life through newspapers and internet resources.	Class participation, Assignment Individual/Group, Mid Semester Exam/ End Semester Exam
IV.	Understand the reasons behind the phenomenal growth of international financial markets, and global finance and the implications of the same.	Pre reading, Class discussion, examples from real life through newspapers and internet resources.	Class participation, Assignment Individual/Group, Mid Semester Exam/ End Semester Exam
V.	Understand the growth of international banking, the regulatory challenges it poses & implications for the host country, home country and international financial system.	Pre reading, Class discussion, examples from real life through newspapers and internet resources. Case studies.	Class participation, Assignment Individual/Group, End Semester Exam



**Master of Commerce Semester IV
Major Elective – Finance Group 4**

**Course MCEC12: INTERNATIONAL FINANCIAL
MANAGEMENT**

Marks: 100

Duration-60 Hrs.

Objective: The course aims to provide the students with a deep understanding of financial management issues in a multinational enterprise (MNE). It equips the students with analytical tools and techniques for sound financial decision making in a global setting.

Course Outcomes: The successful completion of this course shall enable the student:

- CO1:** To understand the basic concepts of Multinational firms, environment of international financial management and foreign exchange market;
- CO2:** To understand financial viability of capital expenditure plans and risk in financial decision making;
- CO3:** To analyse issues related to various finance functions of MNCs;
- CO4:** To understand translation, transaction, and economic exposure to exchange rate changes;
- CO5:** To understand portfolio management techniques and its risk.

Contents:

Unit I-Introduction: Globalization and the multinational enterprise (MNE); Environment of International Financial Management; Complexities and issues in financial decision making of MNEs; Decisions in a global setting; Foreign Exchange Market- Spot and Forward market; Participants in foreign exchange market; Arbitrage, hedging and speculation; Covered interest rate arbitrage; Contemporary issues in international financial management.

Unit II-Cross-Border Investment Decision: Types of and issues in cross border investment decision; Green field investment vs. cross border M&As; Estimation of cash flows from cross border investment projects; Valuation techniques including adjusted present value method; Risks in cross border investment decision-currency risk, political risk, country risk, inflation risk etc; Techniques for incorporating risks in cross border investment decision.

Unit III-Working Capital Management in MNEs: International Cash management, International Inventory management and International receivables management; International capital structure and cost of capital; Determinants of capital structure of MNEs; Dividend decision and policies of MNEs; International transfer pricing.



Unit IV-Managing currency Risk and Interest Rate Risk: Types of risk exposure - Transaction exposure, Economic exposure and Translation exposure; Measurement of risk exposure; Management of currency risk using currency forwards and futures, currency options and currency swaps; Assessment of interest rate risk; Management of interest rate risk using Interest rate futures, interest rate swaps and other financial swaps.

Unit V-International Diversification and Portfolio Investment: Global markets for equities; Risk factors in international investing; International diversification-risk and return aspects; International CAPM assuming no differences in consumption and no barriers to investment as well as assuming such differences; Identification of optimum portfolio; International Capital Market.

Note: Relevant software will be used for pedagogical purpose. Evaluation of practical exercise (if any) using software will be part of internal assessment.

Readings (Unit wise):

Apte, P.G. (2011). *Multinational Financial Management*, Tata McGraw-Hill, New Delhi.

Unit(s) – IV

Bekaert, Greet & Hodrick, Robert J., (2014). *International Financial Management*. Prentice Hall.

Unit(s) –I

Eun, Cheol S. & Resnick, Bruce G. (2017). *International Financial Management*. Tata McGraw-Hill.

Unit(s) - I, II and IV

Maurice, Levi D. (2009). *International Finance*. Routledge.

Unit(s) – III and V

Madura, Jeff (2013). *International Financial Management*. Cengage Learning.

Unit(s) – I

Shapiro, Alan C. (2010). *Multinational Financial Management*. John Wiley.

Unit(s) – II, III, IV and V

Sharan, V. (2012). *International Financial Management*. PHI Learning Pvt. Ltd.



Unit(s) – III and IV

Additional Readings:

International Finance Management: Retrieved from:
<http://www.chegg.com/homework-help/questions-and-answers/international-finance-management-case-study-1-latvia-become-second-european-union-country--q15655375>

Rathinasamy, R.S., Livingstone, L. & Sahu, C. (2011). Global Cost of Capital: The Case of Global Computer Systems. Review of Business & Finance Case Studies, 2(1), 1-17. Retrieved from:
<ftp://ftp.repec.org/opt/ReDIF/RePEc/ibf/rbfstu/rbfs-v2n1-2011/RBFCS-V2N1-2011-1.pdf>

Note: Latest edition of the

readings may be used. Teaching

Plan:

At the beginning of each semester faculty teaching the course will provide (i) Teaching Plan, (ii) updated reading list, and (iii) the list of case studies for uploading on Department website.

Facilitating the achievement of Course Learning Outcomes

Unit No.	Course Learning Outcomes	Teaching and Learning Activity	Assessment Tasks
I.	Explain the basic concepts related to the Multinational firms and environment of international financial management	Class discussion and cases analysis	Class participation, Assignment Individual/Group, Mid Semester Exam/ End Semester Exam
II.	Demonstrate the procedure for examining financial viability of capital expenditure plans undertaken by Multinational companies and their implications on the parent and subsidiary companies along with risk in financial decision making	Theory supported with companies' case examples	Class participation, Assignment Individual/Group, Mid Semester Exam/ End Semester Exam

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III.	Analyse the issues related to various finance functions of MNCs and international transfer pricing	Class discussion and presentation	Case Study Discussion, Assignment Individual/Group, Mid Semester Exam/ End Semester Exam
IV.	Explain the translation, transaction, economic exposure to exchange rate changes and various kind of foreign exchange risks along with techniques of hedging these risk	Case based class discussion	Class participation, Assignment Individual/Group, Mid Semester Exam/ End Semester Exam
V.	Evaluate the portfolio management techniques and risk management in international investment	Project and class presentation	Case Study Discussion, Assignment Individual/Group, Mid Semester Exam/ End Semester Exam



Master of Commerce Semester IV

Major Elective-International Business Group-3

Course MCEC19: EXIM PROCEDURES AND DOCUMENTATION

Marks: 100

Duration-60 Hrs.

Objective: To make students aware about the cross border trade procedures and practices in International Trade.

Course Outcomes: On completion of this course, the student should be able to:

CO1: Appreciate the role of documentation in international trade.

CO2: Assess the importance of terms of contract from an international perspective.

CO3: Apply the concepts learned in terms of delivery and international trade pricing to actual transactions.

CO4: Evaluate the different methods of payments used in international trade.

CO5: Identify the frauds prevalent during international trade exchanges.

CO6: Understand the role of commercial and regulatory documents.

Contents:

Unit I- Introduction: Role of documentation in international trade; by reference to FTP and International Trade bodies like ICC etc.

Unit II- Terms of Contract: Understanding the terms of contract; their importance with international perspective.

Unit III- Terms of Delivery–Inco terms: Practical application and impact on the international trade pricing, risk and obligation to the different parties in the contract.

Unit IV- Methods of Payment: Different methods of payment used in international trade; Conditions, advantages and risk associated with them; Open account, Advance payment, Documentary collection, consignment, Exports and Documentary credit.

Unit V- Letters of Credit: Definition; Types; Uses in trade; Risk associated with them and fraud prevention; UCP-600. **Commercial and Regulatory Documents:** Definition; Types; Utility; Risk and possible discrepancy in the preparation of documents.

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Readings (Unit wise):

Reddy, P.V. & Mamatha, P. (2015). Export Made Easy. Commercial Law Publishers (India) Pvt. Ltd.

Unit(s) - I, II, III, IV, V and VI

Khurana, P. K. (2003). Export Management. Galgotia Publishing Co.

Unit(s) - I, II, III, IV and VI

Additional Readings:

Custom Manual and circulars (2018).

[FTP 2015-20](#), DGFT Publication and Circulars.

Hinkelman, E. G. (2009). International trade documentation. World trade press.

Jack, R. (2009). Documentary

Credit. Butterworths Publication.

Master Directions (RBI Publications).

McGraw, M. Letters of credit.

Ram, P. (2017). Export: What, Where and How? Anupam Publications, New Delhi.

Reddy, P.V. (2015). Manual on Export Documentation. Commercial Law

Publishers (India) Pvt.Ltd. Reddy, P.V. (2018). Manual on Import

Documentation. Commercial Law Publishers (India) Pvt. Ltd. Schmitthoff

(2012). Export Trade- The Law and Practice of International trade. Sweet &

Maxwell Publication.

Note: Latest edition of the readings may be used.

Teaching Plan:

At the beginning of each semester faculty teaching the course will provide (i) Teaching Plan, (ii) updated reading list, and (iii) the list of case studies for uploading on Department website.

Facilitating the achievement of Course Learning Outcomes

Unit No.	Course Learning Outcomes	Teaching and Learning Activity	Assessment Tasks
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I.	Students will understand how to prepare documents and their importance in international trade.	Theory from FTP followed by cases.	Class participation, Assignment Individual/Group, Mid Semester Exam/ End Semester Exam
II.	Students will be able to understand the conditions of contract & will be able to draft international contract independently.	Theory and students will be asked to draft the contract for goods/services.	Class participation, Assignment Individual/Group, Mid Semester Exam/ End Semester Exam
III.	Students should understand risk/obligation associated with the international trade.	Theory along with cases.	Case Study Discussion, Assignment Individual/Group, Mid Semester Exam/ End Semester Exam
IV.	Students should be able to understand risks/obligations associated with international payment & will be advised the methodology to follow for securing trade.	Theory along with live cases and presentation.	Class participation, Assignment Individual/Group, Mid Semester Exam/ End Semester Exam
V.	Students will be able to understand the role & Importance of Letter of Credit and Risk associated with L/C.	Case based discussion and student will be asked to prepare letter of credit.	Case Study Discussion, Assignment Individual/Group, Mid Semester Exam/ End Semester Exam



Master of Commerce Semester IV
Major Elective-International Business Group-4
Course MCEC20: INTERNATIONAL TRADE LOGISTICS

Marks: 100

Duration-60 Hrs.

Objective: To enable students to learn the art of transportation and distribution and management of goods from seller/exporter to buyer/importer.

Course Outcomes: On completion of this course, the student should be able to:

CO1: Appreciate the importance of logistics in international trade

CO2: Understand the concept of marketing logistics.

CO3: Assess the modes of transportation and their benefits, and the importance of ocean transport

CO4: Understand the multimodal transport system

CO5: Be apprised of the duties/obligation/responsibilities associated with the multimodal transport system

CO6: Understand the cargo clearance procedure and formalities

Contents:

Unit I- Introduction: _Logistics'- Origin of the term and its relevance to the international trade; Interchangeability in marketing logistics; Materials management; Objective of logistics and supply chain management.

Unit II- Marketing Logistics: Economic Order Quantity; Just in Time Concept; Warehousing; Packing; Transportation.

Unit III- Organization of Overseas Transportation Services: Choice of modes, Importance of ocean transport, general view of shipping, chartering, linear shipping.

Unit IV- Containerization & Multimodal Transportation: Types of containers, dimensions, unimodal, intermodal, combined transport, development of containerization in India, ports in India and Foreign port, container traffic, ports constraints, definition of foreign port.



Unit V- Rights/Duties & Responsibilities of Carrier/Shipper: Rights & obligation of consignee, Multimodal Transport Operator (MTO). **Bills of Lading:** Airway bill, clearance of cargo for export & import

Readings (Unit Wise):

Khurana, P. K. (2003). Export Management. Galgotia Publishing Co.
Unit(s) - I, II, III, V and VI

Singh, R. (2015). International Trade Logistics. Oxford University Press.
Unit(s) - I, II, III, IV, V and VI

Additional Readings:

Bes, J. (2012). Clearing & Shipping Term. 1 & 2.

Christopher, M. (2016). Logistics & Supply Chain Management.

Hariharan, K.V. (2002). Containerization & Multimodal Transport in India.

Note: Latest edition of the readings may be used.

Teaching Plan:

At the beginning of each semester faculty teaching the course will provide (i) Teaching Plan, (ii) updated reading list, and (iii) the list of case studies for uploading on Department website.

Facilitating the achievement of Course Learning Outcomes

Unit No.	Course Learning Outcomes	Teaching and Learning Activity	Assessment Tasks
I.	Students will be able to understand the logistics system and importance of logistics in international trade.	Theory along with cases.	Class participation, Assignment Individual/Group, Mid Semester Exam/ End Semester Exam
II.	Students will understand the concept of marketing logistics.	Theory along with company's case example and solve the numerical question	Class participation, Assignment Individual/Group, Mid Semester Exam/ End Semester Exam

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III.	Give exposure to the students regarding the modes of transportation and its benefits.	Theory along with practical example and numerical example.	Case Study Discussion, Assignment Individual/Group, Mid Semester Exam/ End Semester Exam
IV.	Students should be able to understand the multimodal transport system.	Project and class presentation	Class participation, Assignment Individual/Group, Mid Semester Exam/ End Semester Exam
V.	Students should be able to understand duties/obligation/responsibilities associated with the multimodal transport system. Will give exposure to the students about the cargo clearance, procedure and formalities.	Theory and live cases.	Case Study Discussion, Assignment Individual/Group, Mid Semester Exam/ End Semester Exam



Master of Commerce
Semester IV
Major Elective- HRM Group-3

Course MCEC07: INDUSTRIAL RELATIONS AND COMPENSATION LAWS

Marks: 100

Duration:60Hrs.

Objective: The objective of the course is to make students understand the industrial relations in the light of numerous augmentations in various industries and also issues related to compensation management in corporate sector and public services.

Course Outcomes: The successful completion of this course shall enable the student: **CO1:** To understand facets of interactions between the employer and the employees and the resultant disputes.

CO2: To imbibe how to interact, negotiate and transact with Trade Unions balancing and improving the relations between the employer and the employees.

CO3: To acquaint with the basic legal framework envisaged under the statutes for compensation and welfare of employees in different modes.

CO4: To design and understand the Tax structure by the principals involved and premise of the grant of bonus, wages, and minimum wages to workers.

CO5: To provide the insights about reforms in industrial relations in India and also providing knowledge about the latest amendments in compensation laws in India.

CO6: To comprehend various pay structures and their designing in context of statutes of India.

Contents:

Unit I- Structure and Evolution of Industrial Relations: Concept, nature and models of IR-Unitarist, Pluralist, Dunlop's and Marxist perspectives of IR; Industrial relations system in India- Structure and its evolution; Major contemporary developments in global economy and polity and their impact on industrial relations scenario in India.

Unit II- Industrial Disputes Resolution and Grievance Redressal: Nature, causes and types of industrial disputes; Industrial Disputes Act, 1947- authorities, reference of disputes to boards, courts/ tribunals, procedures and powers of authorities, strikes and lockouts, unfair labour practices, penalties; Methods of industrial disputes resolution; Nature of grievances and grievance procedures; Handling employee grievances; Industrial Employment (Standing Orders) Act, 1946

Unit III- Trade Unionism and Collective bargaining: Provisions of Trade Union Act, 1926, Definitions, Legislations of trade unions, rights and liabilities of registered trade union, regulations, penalties and procedure; Collective bargaining- Nature and functions;



Types of bargaining; Collective bargaining in the Indian context; Emerging trends in union-management relations; Technology and industrial relations; Principles of comparative analysis, variables of comparative analysis (culture, values, ideologies, politico-economic structure), experience of UK, USA and Japan.

Unit IV- Compensation Management: Compensation management process, forms of pay, financial and non-financial compensation; Compensation strategies; Assessing job values & relativities; Pay structures; Designing pay levels, mix and pay structures, construction of optimal pay structure; Paying for performance, skills and competence; International pay systems- comparing costs and systems; Strategic market mind set; Expatriate pay.

Unit V- The Workmen's Compensation Act, 1923: Objectives; Employer's liability for compensation; Amount of compensation; Distribution of compensation; Notice and claims, Remedies of employers against stranger; Procedures in proceedings before Commissioner.

Unit VI- Designing of Pay Structures: Designing pay levels, mix and pay structures, construction of optimal pay structure keeping in view and Taxation of Pay structures, the Payment of Bonus Act, 1965; The Payment of Wages Act, 1936 and The Minimum Wages Act, 1948.

Case Studies: Case laws in respect of recent trends and administration of the Acts are required to be done in all units.

Readings (Unit wise):

Bhattacharya (2014). Compensation Management, Oxford University Press.

Unit(s): III and V

Dwivedi, R. S. (2002). Managing Human Resources: Industrial Relations in Indian Enterprises, New Delhi, Galgotia Publishing Company.

Unit(s): I, II, and III

Srivastava, S. C. (Rev.) (2012). Labour Law and Relations Cases and Materials

Unit(s): II, III and V

Venkataratnam, C. S. (2006). Industrial Relations: Text and Cases. Delhi. Oxford University Press.

Unit(s): I, II, and III



Additional Readings:

Bare Act on Trade Union Act, 1948, Bare Act on Industrial Dispute Act, 1947,
Sharma, J.P. (2018).Simplified Approach to Labour Laws, Bharat Law House (P) Ltd.,
New Delhi

Teaching Plan:

At the beginning of each semester faculty teaching the course will provide (i)
Teaching Plan, (ii) updated reading list, and (iii) the list of case studies for
uploading on Department website.

Facilitating the achievement of Course Learning Outcomes

Unit No.	Course outcomes	Teaching Learning Activity	Assessment Tasks
I.	Ability to understand facets of interactions between the employer and the employees which may lead to industrial disputes or conflicts.	Lecture/Videos/ presentation/ Case studies, News Analysis	Class participation, Presentation, Viva/ test
II.	Ability to imbibe the way to interact, negotiate and transact with Trade Unions which would balance the relations between employer and employee.	Lecture/ News Analysis / presentation/ Case studies	Class participation, Presentation, Viva/ test
III.	Capability to acquaint with the basic legal framework envisaged for compensation and welfare of employees in different modes.	Lecture/ News Analysis / presentation/ Case studies	Class participation, Presentation, Viva/ test
IV.	Understand ability of the tax structure and premise of bonus and wages to workers.	Lecture/ News Analysis / presentation/ Case studies	Class participation, Presentation, Viva/ test
V.	Ability to comprehend the various industrial reforms and amendments in context of Labour laws of the country. Ability to grasp various pay structures and their designing pertaining to Indian statutes.	Lecture/ News Analysis / presentation/ Case studies	Class participation, Presentation, Viva/ test



Masters of Commerce Semester IV

Major Elective- HRM Group-4

Course MCEC08: HUMAN RESOURCE ANALYTICS

Marks: 100

Duration: 60 Hrs.

Objective: The objective of this course is to develop data driven skills in students. The course will enable students to apply analytical tools in understanding the employee behavior.

Course Outcomes: The successful completion of this course shall enable the student.

CO1: To understand role of analytics in Human Resource Management.

CO2: To develop knowledge about HR Metrics and types of analytics in HR

CO3: To critically analyze the HR effectiveness and its impact on employee life cycle & experience

CO4: To enable students to analyze data driven insights out of HR analytics

CO5: To help in implementation of predictive modeling and dashboards in HR

Contents:

Unit 1: Introduction to HR Analytics: Evolution of HR Analytics, challenges with HR analytics, strategic focus on HR analytics; Common pitfalls of HR analytics; HR analytics process and skillset needed in HR analytics team.

Unit II: Approaches to Data Analytics: Current approaches to measuring HR; Strategic HR metrics versus bench marking; HR scorecards & workforce scorecards; Types of analytics in HR- descriptive, predictive and prescriptive; HR analytics framework

Unit III: Dynamics of HR Matrix: People analytics cycle, employee lifecycles and employee experiences, performance and succession management; Agile framework; HR value chain; Metrics to measure HR effectiveness; Factors driving employee turnover; Link between engagement and performance; Competitive edge and HR analytics.

Unit IV: Data Mining Techniques: Data analysis, data visualization techniques and effective utilization using tools; Common pitfalls associated with data visualization; Driving insights out of HR analytics

Unit V: Decision Making Based on Analytics: Data driven culture in an organization; Implementation of predictive modelling; Importance of predictability in fulfilling strategic objectives; Effective HR dashboards.

Readings (Unit wise):

Edwards, M. & Kirsten, Edwards K. (2016). Predictive HR Analytics: Mastering the HR Metric. Kogan Page.-- Unit(s) - III



- Isson, J. P. Harriott, J. S. (2016). People Analytics in the Era of Big Data: Changing the Way You Attract, Acquire, Develop, and Retain Talent. John Wiley & Sons.-- Unit(s) - II
- James, E. R. (2017). Business Analytics. Pearson Education Limited, UK.-- Unit(s)- I, II, III, IV
- Van, Wieren S. (2017). Quantifiably Better: Delivering Human Resource (HR) Analytics from Start to Finish. Technics Publications LLC.-- Unit(s)- I, II, III, IV, V

Teaching Plan:

At the beginning of each semester faculty teaching the course will provide (i) Teaching Plan, (ii) updated reading list, and (iii) the list of case studies for uploading on Department website.

Facilitating the achievement of Course Learning Outcomes

Unit No.	Course Learning Outcomes	Teaching and Learning Activity	Assessment Tasks
I.	Understand the importance of analytics in managing HR effectively.	Lectures, Live cases , Assignment	Class participation, Assignment Individual/Group, End Semester Exam
II.	Explain different dimensions of analytics in HR and its measurement.	Lectures, Live cases , Assignment	Class participation, Assignment Individual/Group, End Semester Exam
III.	Analyse the impact of HR analytics on employee life cycle & experience	Lectures, Live cases , Assignment	Class participation, Assignment Individual/Group, End Semester Exam
IV.	Apply analytics in HR to drive insights and make decisions.	Lectures, Live cases , Assignment	Class participation, Assignment Individual/Group, End Semester Exam
V.	Usefulness of predictive modelling to fulfil strategic objectives.	Lectures, Live cases , Assignment	Class participation, Assignment Individual/Group, End Semester Exam



Masters of Commerce Semester IV
Major Elective- Marketing Group-3
Course MCEC15: CONSUMER BEHAVIOUR

Marks: 100

Duration-60 Hrs.

Objective: To provide an in-depth understanding of the consumer buying processes and their determinants as relevant for marketing decision making.

Course Outcomes: The successful completion of this course shall enable the student:

CO1: To understand consumer behavior and its relationship with marketing concepts; **CO2:**

To understand the process of consumer decision making and its application;

CO3: To describe the underlying variables resulting into differences in consumer decision making;

CO4: To understand the attitude-behavior relationship and its related models;

CO5: To know the socio-cultural factors affecting consumer decision making.

Contents:

Unit I- Consumer Behaviour: Importance and nature of consumer behavior; Types of consumers and their role; Consumer behaviour and marketing concept; Changing profile of Indian consumers and new consumption patterns; Conducting consumer research – overview of process, complexities and issues.

Unit II- Consumer Decision Making Process: Buying motives; Buying roles; Consumer buying process; Stages and levels of consumer decision making; Business buying behaviour- an overview; Theories of motivation and its application.

Unit III- Personal Factors Affecting Consumer Behavior: Demographic characteristics; Family, Family life cycle and consumer decision making; Household influence on consumer buying behaviour; Needs and motivation; Perception; Perceptual mapping and positioning; Value perceptions; Attitude and attitude change; Attitude models; Learning and learning theories; Consumer involvement- antecedents and consequences; Personality- Concept and personality theories; Psychographics; Life style and applications.

Unit IV- Socio-Cultural Determinants of Consumer Behavior: Reference group influences- Theories of reference group and applications; WOM communication and opinion leaders; Social class and social class stratification in India; Understanding cultural and sub-cultural influences on individual, norms and their role, customs, traditions and value system; Consumer socialization and inter-generational influences; Cross-cultural dimensions of consumer behaviour.

Unit V- Models of Consumer Behaviour and Business Buying Behaviour: An overview of contemporary models; Deterministic and probabilistic approaches; Contemporary Models of consumer behaviour.



Readings (Unit wise):

Blackwell, R. D., Miniard, P. W., & Engel, J. F. (2009). Consumer Behavior. New Delhi: Cengage Learning.

Unit (s) – III, IV

Hawkins, D. I., Motherbaugh, D. L., & Mookerjee, A. (2016). Consumer Behavior: Building Marketing Strategies. Chennai: Mc Graw Hill Education (India).

Unit (s) - I, III and IV

Schiffman, L. G., & Kanuk, L. L. (2008). Consumer Behaviour. Prentice Hall.

Unit(s) - I, II, III, IV and V

Additional Readings:

Assael, H. (1994). Consumer Behaviour and Marketing Action. South-Western.

Audio Library. (n.d.). Retrieved from Sheth Leadership Academy:
<https://www.shethleadershipacademy.com/audio/>

Paul, P. J., & Olson, J. C. (2005). Consumer Behaviour and Marketing Strategy. McGraw Hill Education.

WARC100. (n.d.). Retrieved from The world's best marketing campaigns and companies 2017:

Teaching Plan:

At the beginning of each semester faculty teaching the course will provide (i) Teaching Plan, (ii) updated reading list, and (iii) the list of case studies for uploading on Department website.

Facilitating the achievement of Course Learning Outcomes

Unit No.	Course Learning Outcomes	Teaching and Learning Activity	Assessment Tasks
I.	Explain consumer behaviour as a field of study and identify the trends in consumer behaviour affecting marketers strategic decision making	Theory supported with companies' case examples	Class participation, Assignment Individual/Group, Mid Semester Exam/ End Semester Exam
II.	Demonstrate the process of consumer decision making under various situations and its implication for marketing strategies	Class discussion and cases analysis	Class participation, Assignment Individual/Group, Mid Semester Exam/ End Semester Exam

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(Recognised Under Section 2(f) & 12(B) of the UGC Act, 1956 & B.Tech. Approved by (AICTE))

III.	Analyse the underlying variables resulting into differences in consumer decision making	Class discussion and presentation	Class participation, Assignment Individual/Group, Mid Semester Exam/ End Semester Exam
IV.	Apply the models of attitude-behaviour relationship to explain the problems related to consumer behaviour	Project and class presentation	Class participation, Assignment Individual/Group, Mid Semester Exam/ End Semester Exam
V.	Evaluate the socio-cultural differences in consumer decision making.	Case based class discussion	Class participation, Assignment Individual/Group, Mid Semester Exam/ End Semester Exam



Master of Commerce

Semester IV

Major Elective- Marketing Group-4

Course MCEC16: SUPPLY CHAIN MANAGEMENT AND LOGISTICS

Marks: 100

Duration-60 Hrs.

Objective: To acquaint the students with the concepts and tools of supply chain management and logistics as relevant for a business firm.

Course Outcomes: The successful completion of this course shall enable the student to:

CO1: Describing fundamental supply chain management and logistics concepts at macro and microlevels.

CO2: Understanding the role of Relationship Marketing in SCM

CO3: Understand the foundational role of logistics as it relates to procurement, transportation, and warehousing and inventory.

CO4: Develop an understanding of Performance Measurement, Supply Chain Metrics (KPIs), Balanced Score Card Approach and Benchmarking.

CO5: Analyzing the importance of the third party and fourth party logistic outsourcing. Develop an understanding of the Technology in logistics and Green Supply Chain Management.

Contents:

Unit I-Introduction: Evolution, importance, scope, concept of Supply Chain Management (SCM) and trade logistics; Supply chain management as a Management Philosophy; Function of SCM, Value chain for supply chain management; Design of SCM; Logistic activities – An overview, contribution of logistics at macro and micro levels; SCM and trade logistics; Logistics and competitive advantage; Logistics mix; Concept, span and process of integrated SCM; Difference between logistics and supply chain management, demand management; Forecasting-Need, quantitative and qualitative methods, Selecting the appropriate forecasting technique; Functional applications – HR, marketing, operations, finance, IT; Logistics organization - Logistics in different industries.

Unit II- Behavioural Issues in Supply Chain Management: Role of relationship marketing in SCM; Managing relationships with suppliers and customers; Captive buyers and suppliers; Strategic partnerships; Supplier-retailer collaboration and alliances.

Unit III- Focus Areas of Logistics and Supply Chain Management: Product development process and SCM, purchasing cycle, types of purchases, JIT purchasing, strategic role of purchasing in the supply chain and total customer satisfaction; Purchasing



vs. procurement, procurement strategies; Transportation: Introduction, objectives, different modes of transportation, importance of effective transportation system; Warehousing and inventory management: Reasons for warehousing, warehousing evaluation and requirements, warehousing location strategies, inventory- Introduction, objectives, concept of inventory, types of inventory, concept of inventory management, importance of inventory management, objectives of inventory management, different types of inventory costs, inventory management principles and approaches; Logistical packaging: Introduction, objectives, concept of logistical packaging, types of packaging material, packaging costs.

Unit IV- Performance Measurement: Framework of performance indicators, methods of performance measurement, and the balanced score card approach, benchmarking, supply chain metrics (KPIs), performance measurement and continuous improvement.

Unit V-Trends and Challenges in Logistics and Supply Chain Management: Third party and fourth party logistic outsourcing- Challenges and future directions; Reverse logistics; Bullwhip effect; Push based and pull based systems; Green supply chain management; E-Commerce logistics: Requirements of Logistics in e-commerce, EDI, bar coding, RFID; Re-engineering the supply chain- Future directions.

Readings (Unit wise):

1. Chopra, S. & Meindl, P. (2007). Supply Chain Management: Strategy, Planning and Operation, Pearson Education.- Unit(s) - I, III.
2. Hult, M. G., Closs, D., Frayer, D. Global (2014). Supply Chain Management: Leveraging Processes, Measurements, and Tools for Strategic Corporate Advantage. Mc Graw Hill Ltd- Unit(s) - I, II, IV, V
3. Shapiro, J.F. (2007). Modelling the Supply Chain, Cengage Learning.- Unit(s) - I, V
4. Simchi-Levi, D., Kaminsky, P., Simchi-Levi, E. & Ravi, Shankar (2008). Designing and Managing the Supply Chain. Tata McGraw Hill Education Private Limited.- Unit(s) - I, II, III, IV and V

Additional Readings:

1. Bozarth, C.C. & Handfield, R. B. (2015). Introduction to Operations and Supply Chain Management. Pearson Education.
2. Christopher, M. (2011). Logistics and Supply Chain Management. Prentice Hall.

Teaching Plan:

At the beginning of each semester faculty teaching the course will provide (i) Teaching Plan, (ii) updated reading list, and (iii) the list of case studies for uploading on Department website.



Facilitating the achievement of Course Learning Outcomes

Unit No.	Course Learning Outcomes	Teaching and Learning Activity	Assessment Tasks
I.	Develop an understanding of logistic activities in detail, demand management and functional applications.	Lectures, cases	Class participation , Assignment Individual/Group, Mid Semester Exam, End Semester Exam
II.	Understanding the role of Customer and Supplier Relationship Marketing.	Class discussion and cases analysis	Case Study Discussion, Mid Semester Exam, End Semester Exam
III.	Understand the foundational role of logistics as it relates to transportation and warehousing. Compare modes of transportation. Describe warehouse and inventory processes, systems, and packaging.	Cases and presentation	Case Study Discussion, Class test, End-term Exam.
IV.	Develop an understanding of supply chain metrics (KPIs) and performance measurement	Class presentation	Class participation, Assignment Individual/Group, Mid Semester Exam/ End Semester Exam
V.	Develop an understanding of the Technology in logistics – EDI, Bar Coding, RFID and importance of 3PLs ,4PLs and Green Supply Chain Management	Case based Discussion	Case Study Discussion, Assignment Individual/Group, Mid Semester Exam/ End Semester Exam



**Master of Commerce (CBCS) Open Elective- Intra-Departmental
SEMESTER-IV**

Course MCOE03: FINANCIAL MODELING USING EXCEL

Marks: 100

Duration: 60 Hours.

Objective: To provide hands on learning on financial modelling using spreadsheets for Business Analysis and financial decisions.

Course Outcomes: The successful completion of this course shall enable the student to:

CO1: Understand the foundations of financial modelling using spreadsheets.

CO2: Build financial models for business analysis.

CO3: Build financial models for forecasting and to make projected financial statements.

CO4: Apply modelling tools and techniques for valuation.

CO5: Use financial models for decisions in uncertainty.

Contents:

Unit I-Modelling Overview and Core Concepts: Financial modelling and application, tools for modelling, skills for financial modelling, steps of modelling, independent and dependent variable; Spread sheet environment and its application, designing the spread sheet model, using formulas in modelling.

Unit II-Modelling for Business Analysis: Building a financial statement model; Financial analysis of company: Construction of pyramid of ratios from a published financial statement; Report on an industry: Financial analysis and interpretation

Unit III-Financial Forecasting: Historical financial statements; Integration and linking of financial statements; Lag and lead indicators; Forecasting techniques; Forecasting turnover, expenses, current and non-current assets, liabilities; Adjusting for seasonality, projected financial statements

Unit IV-Modelling for Valuation: Applying modelling tools and functions, projected cash flows, The DCF inputs: Beta, risk premium, capital asset pricing model, weighted average cost of capital, discounted cash flows, DCF valuation, understanding the DCF valuation; Stages of growth, terminal value



Unit V- Modelling for Uncertainty: Simulation and sensitivity analysis; What if Analysis- Goal Seek, scenario planning, scenario and solver tools; Statement of assumptions

Note: Relevant software will be used for pedagogical purpose. Evaluation of practical exercise (if any) using software will be part of internal assessment.

Readings (Unit wise):

1. Beninga, Simon (2014). Financial Modelling. MIT press, Ch.1, 2, 3 - Unit(s) - IV
2. Day, Alastair L. (2012). Mastering Financial Modelling. Pearson Education, Ch.8, 9, 13, 16 - Unit(s) - III and IV
3. Moschella, John (2017). Financial Modelling for Equity Research: A Step-by-Step Guide to Earnings Modelling. Guternberg Research publishing, Ch.5, 6, 7 - Unit(s) - IV
4. Proctor, K. Scott (2004). Building Financial Models with Microsoft Excel. John Wiley and Sons, Ch.10, Unit(s) - IV
5. Sengupta, Chandan (2004). Financial Modelling using Excel and VBA. John Wiley & Sons, Ch. 1,2,4,5 - Unit(s) - I, II, III and IV
6. Tija, John S. (2009). Building Financial Models. McGraw Hill, Ch. 3, 9, 10, 14 - Unit(s) - I, II

Note: Latest edition of the readings may be used.

Teaching Plan:

At the beginning of each semester faculty teaching the course will provide (i) Teaching Plan, (ii) updated reading list, and (iii) the list of case studies.

Facilitating the achievement of Course Learning Outcomes

Unit No.	Course Learning Outcomes	Teaching and Learning Activity	Assessment Tasks
I..	Students can prepare basics structures on spread sheets	Hand son learning	Class participation, Assignment, Individual/Group, Mid Semester Exam/End Semester Exam
II.	They can analyze financial statements to take business or Investment decisions	Hand son learning	Class participation, Assignment, Individual/Group, Mid Semester Exam/End Semester Exam
III.	Are able to forecast financial statements	Hand son learning	Class participation, Assignment, Individual/Group, Mid Semester Exam/End Semester Exam

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IV.	Demonstrate the ability to apply modeling tools and techniques for valuation	Hand son learning	Class participation, Assignment, Individual/Group, Mid Semester Exam/End Semester Exam
V	Are able to forecast financial statements regarding Simulation etc	Hand son learning	Class participation, Assignment, Individual/Group, Mid Semester Exam/End Semester Exam
