MADHAV UNIVERSITY, SIROHI

CENTRE FOR DISTANCE AND ONLINE EDUCATION

PROGRAMME PROJECT REPORT

MASTER OF COMMERCE

2026-27

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1. PROGRAMME MISSION AND OBJECTIVES

Madhav University (MU), Sirohi, Rajasthan, was established under Act No. 07 of 2014 of the Rajasthan State Legislature. The University is recognized by the University Grants Commission (UGC) and has been accredited with an 'A' Grade by the National Assessment and Accreditation Council (NAAC), reflecting its commitment to academic quality, institutional development and continuous improvement.

Madhav University has developed a multidisciplinary academic environment offering Certificate, Diploma, Undergraduate, Postgraduate and Doctoral programmes across diverse disciplines, including Commerce and Management, Arts and Sciences, Engineering and Technology, Pharmacy, Agriculture, Education, Law, Allied Health Sciences and other professional and emerging areas. The University provides academic infrastructure, library resources, digital learning facilities and learner-support mechanisms to facilitate teaching, learning, research and professional development.

The University emphasizes outcome-based education, experiential and application-oriented learning, research and innovation, digital learning, interdisciplinary approaches and skill-integrated curricula. These institutional practices provide a strong foundation for extending quality postgraduate commerce education through the Open and Distance Learning (ODL) mode.

The proposed Master of Commerce (M.Com.) programme through ODL is envisaged to provide advanced knowledge and professional competence in commerce, accounting, finance, taxation, economics, business management and related contemporary areas. The programme will provide flexible learning opportunities to graduates, working professionals, entrepreneurs and other learners seeking higher education and career advancement without discontinuing their existing professional or personal responsibilities.

1.1 Rationale for Introducing M.Com. through ODL

The increasing complexity of business and financial systems, digitalisation of accounting and taxation, growth of financial services, financial technology, corporate finance, entrepreneurship, business analytics and evolving regulatory frameworks have created a growing demand for professionals possessing advanced knowledge of commerce and related areas.

The ODL mode provides an opportunity to learners who may be constrained by geographical distance, employment or professional commitments, financial or family responsibilities, limited access to conventional postgraduate education, the need for flexible learning schedules and the requirement for career advancement or lifelong learning. Accordingly, Madhav University proposes to offer the M.Com. programme through ODL mode with a learner-centric, technology-enabled and self-learning-oriented instructional framework.

1.2 Programme Mission

The mission of the M.Com. programme is ***"to provide accessible, flexible, affordable and quality postgraduate commerce education through the Open and Distance Learning mode, enabling learners to acquire advanced knowledge in commerce, accounting, finance, taxation, economics and business while developing analytical, research, digital, professional and entrepreneurial competencies, ethical values and a commitment to lifelong learning."***

1.3 Programme Vision

"To develop academically proficient, analytically capable, ethically responsible and digitally competent commerce professionals who can contribute effectively to business, industry, financial services, education, entrepreneurship, research and society."

1.4 Programme Objectives

The M.Com. programme aims to develop advanced conceptual knowledge in commerce, accounting, finance, taxation, economics and business and to strengthen the analytical and critical-thinking abilities required for solving complex commercial and financial problems. The programme seeks to provide learners with advanced understanding of financial management, accounting and taxation practices and enable them to interpret financial and business information for effective decision-making.

The programme also aims to familiarize learners with digital technologies, financial technology and technology-enabled business practices while developing research aptitude, academic writing skills, entrepreneurial capabilities and professional competencies. It further seeks to create awareness of business ethics, corporate governance and social responsibility and prepare learners for careers in commerce, banking, finance, taxation, accounting, education and related sectors, while providing a strong foundation for research, higher education and continuous professional development.

2. RELEVANCE OF THE PROGRAMME WITH MADHAV UNIVERSITY'S MISSION AND GOALS

The proposed M.Com. programme through ODL is closely aligned with Madhav University's commitment to quality education, research, innovation, skill development, inclusive access and holistic human development. The programme will contribute to the University's mission by providing advanced knowledge and professional skills in commerce, accounting, finance, taxation, economics and business and by integrating theoretical knowledge with contemporary business and financial practices.

The programme will promote research aptitude, analytical thinking and evidence-based decision-making while providing flexible postgraduate education to working professionals and learners from geographically dispersed areas. It will contribute to the development of digitally competent, ethical and professionally responsible graduates and support employability, entrepreneurship, career advancement and lifelong learning. It will also encourage learners to pursue research and higher academic qualifications.

The curriculum shall be designed in accordance with applicable academic and regulatory norms and shall maintain academic equivalence with the University's conventional programme, wherever applicable, while adapting Self-Learning Materials (SLMs), learner support, counselling, digital resources and assessment mechanisms to the requirements of ODL learners.

Thus, the M.Com. programme will contribute to Madhav University's broader objectives of providing accessible quality education, developing skilled human resources, promoting research and innovation and preparing learners to respond effectively to the changing requirements of business, industry and society.

3. NATURE OF PROSPECTIVE TARGET GROUP OF LEARNERS

The M.Com. programme through ODL is intended primarily for graduates in commerce and related disciplines who wish to pursue postgraduate education in a flexible learning environment. The programme will be particularly relevant for working professionals engaged in accounting, finance, banking, taxation and business activities, employees in government and private organizations, entrepreneurs and family-business owners, teachers and academic professionals seeking career advancement, learners preparing for competitive, professional or academic examinations and individuals seeking opportunities for continuous professional development.

The programme will also cater to learners residing in rural, remote and geographically dispersed areas who may have limited access to conventional postgraduate education. It will provide suitable opportunities for learners who are unable to attend regular classroom-based programmes because of employment, family responsibilities, financial constraints or other circumstances.

The prospective learner population is expected to be diverse in terms of age, professional experience, educational background, geographical location, economic circumstances, digital literacy and prior knowledge of commerce. Keeping these characteristics in view, the SLMs will be designed in a structured, accessible and learner-friendly manner and will be supported by digital learning resources, Learning Management System (LMS)-based learning, academic counselling, assignments, selfassessment activities and other learner-support services.

4. APPROPRIATENESS OF THE PROGRAMME TO BE CONDUCTED IN ODL MODE TO ACQUIRE SPECIFIC SKILLS AND COMPETENCE

The M.Com. programme is highly appropriate for delivery through the ODL mode because a substantial component of postgraduate commerce education consists of conceptual, analytical, numerical, researchoriented and application-based learning. Such learning can be effectively facilitated through welldesigned Self-Learning Materials, digital resources, e-content, recorded academic lectures, case studies, assignments and technology-enabled learner support.

The SLMs will provide systematic explanations of advanced concepts along with appropriate illustrations, worked-out numerical examples, financial and accounting applications, case studies, business situations, research-oriented activities and self-assessment exercises. This approach will enable learners to progress from fundamental concepts to advanced applications and will facilitate independent learning while providing adequate academic support.

The programme will particularly focus on developing advanced accounting and financial competence. Learners will be encouraged to understand and apply accounting principles, prepare and interpret financial statements, analyse financial information and use accounting and financial concepts for business decision-making. Numerical exercises, practical illustrations and application-oriented assignments will help learners develop accuracy, logical reasoning and problem-solving abilities.

The programme will also strengthen analytical and decision-making skills by exposing learners to business data, financial information, economic situations, business cases and practical problems. Through SLMs, e-

content and assignments, learners will develop the ability to analyse information, identify problems, evaluate alternatives and arrive at appropriate decisions.

Considering the increasing digitalisation of commerce and financial activities, the programme will promote digital and technological competence. Relevant learning resources will introduce learners to digital business practices, accounting and financial technologies, financial technology, e-commerce, digital payments, business analytics and other contemporary applications wherever appropriate.

The programme will further promote entrepreneurial and managerial competence by introducing learners to entrepreneurship, business planning, marketing, financial management, human resource management and organizational practices. Case studies, practical exercises and research- or assignment-based activities will enable learners to understand real-world business situations and develop an entrepreneurial mindset, innovation capability and awareness of responsible business practices.

5. INSTRUCTIONAL DESIGN

5.1 Curriculum Design

The curriculum of the Master of Commerce (M.Com.) programme is designed to provide learners with advanced knowledge and understanding of Commerce, Accounting, Finance, Business, Economics, and related areas. It incorporates contemporary developments, emerging trends, analytical and applicationoriented topics, and relevant skill-based components to enhance the professional and academic competencies of learners.

The curriculum is rigorously reviewed and approved by the Board of Studies, Centre for Internal Quality Assurance (CIQA), and University Academic Council, ensuring academic quality, relevance, coherence, and alignment with the objectives of the M.Com. programme and the prescribed academic and regulatory requirements.

5.2 Programme Structure and Detailed Syllabus

Name of programme	**Master of Commerce**

Programme Outcome	**PO1:**To have successful career either as an entrepreneur or in public/private organization inthe field of Accounting, Taxation, Banking and Finance and other related fields. **PO2:**To achieve professional growth by applying analytical and research skills in order toidentify and resolve problems in complex situations. **PO3:**Critically analyze the different profession related scenarios and situations with clearunderstanding of the factors contributing to the same **PO4:**Plan and develop the start-ups and entrepreneurial ventures independently through skillsdeveloped during the tenure of degree. **PO5:**Demonstrate leadership qualities required to lead the

	diverse teams and small groups toachieve the common goals of the organization. **PO6:**To serve in a responsible leadership role by collaborating with diverse people acrossdomains and demonstrating a commitment to ethics, inclusivity and human dignity. **PO7:**To become a lifelong learner by applying the knowledge acquired from the program todevelop new approaches or create new knowledge. **PO8:** To develop a roadmap for personal growth and accomplishment while simultaneouslypursuing socially responsible just outcomes in personal and professional life. **PO9:** Pursue higher education and advance research in the field of commerce, business andfinance with the clear understanding of basic concepts required for the same **PO10:**Display practical skills, required to work as tax consultant, audit assistant and otherfinancial supporting services and will be able to become a successful. **PO11:** Display skills in ethical analysis and decision making with empathy and respect forcore human values. **PO12:** Appreciate wider societal concerns through engagement/extending the professionalknowledge to community service/ projects.

Programme Specific Outcome	**PSO1:** Develop competent management professionals with strong ethical values, capable of assuming a pivotal role in various sectors of the Indian Economy and Society, aligned with the national priorities. **PSO2:** Develop skills for analysing of the business data, application of relevant analysis, and problem solving in other functional areas such as marketing, finance, business strategy and human resources etc. **PSO3:** Comprehensive knowledge on diverse facets of Commerce and a strong conceptual foundation in their Area of specialization i.e. Business Administration or Advanced Accounting and Taxation. **PSO4:** Demonstrate the critical thinking mindset and the
	ability to identify and formulate research problems, Research literatures, design tools, analyze and interpret data, and synthesize the information to provide Valid conclusions and contextual approaches across a variety of subjects.

Teaching and Examination Scheme for Master of Commerce(2026-27) (Applicable for both Regular Mode & Distance Mode Education)

Year – I | Semester – I **Semester: AUTUMN/PAVAS**

S.No	Course Code	Course Title	Hours/Week				Credits	Weightage		
			L	T	P	S		ITE	ETE	Total
1	DMCM9101T	Organisation Behaviour	4	0	0	0	4	30	70	100
2	DMCM9102T	Management Accounting	4	0	0	0	4	30	70	100
3	DMCM9103T	Business Environment	4	0	0	0	4	30	70	100

Students will opt any 2 subjects										
Business Administration										
4	DMAD9101T	Training & Development	4	0	0	0	4	30	70	100
5	DMAD9102T	Human Resource Planning	4	0	0	0	4	30	70	100
6	DMAD9103T	Advertising	4	0	0	0	4	30	70	100
Accountancy & Business Statistics (ABST)										
4	DMAT9101T	Cost Accounting	4	0	0	0	4	30	70	100
5	DMAT9102T	Corporate Accounting	4	0	0	0	4	30	70	100
6	DMAT9103T	Tax Planning	4	0	0	0	4	30	70	100
Economic Administration and Financial Management (EAFM)										
4	DMEA9101T	Industrial Economics	4	0	0	0	4	30	70	100
5	DMEA9102T	Public Finance	4	0	0	0	4	30	70	100
6	DMEA9103T	Banking & Financial System	4	0	0	0	4	30	70	100
		Grand Total					**20**			500

Teaching and Examination Scheme for Master of Commerce(2026-27)
(Applicable for both Regular Mode & Distance Mode Education)

Year – I | Semester – II **Semester: SPRING/BASANT**

S.No	Course Code	Course Title	Hours/Week				Credits	Weightage		
			L	T	P	S		ITE	ETE	Total
1	DMCM9201T	Marketing Management	4	0	0	0	4	30	70	100
2	DMCM9202T	Financial Management	4	0	0	0	4	30	70	100
3	DMCM9203T	Managerial Economics	4	0	0	0	4	30	70	100
Students will opt any 2 subjects										
Business Administration										
4	DMAD9201T	Retail Management	4	0	0	0	4	30	70	100
5	DMAD9202T	Industrial Relations	4	0	0	0	4	30	70	100
6	DMAD9203T	Consumer Behaviour	4	0	0	0	4	30	70	100
Accountancy & Business Statistics (ABST)										
4	DMAT9201T	Security Analysis & Portfolio Management	4	0	0	0	4	30	70	100
5	DMAT9202T	Business Statistics	4	0	0	0	4	30	70	100
6	DMAT9203T	Accounting Information System	4	0	0	0	4	30	70	100
Economic Administration and Financial Management (EAFM)										

4	DMEA9201T	Export Marketing	4	0	0	0	4	30	70	100
5	DMEA9202T	Financial Analysis & Control	4	0	0	0	4	30	70	100
6	DMEA9203T	EXIM Procedures and Documentation	4	0	0	0	4	30	70	100
		Grand Total					**20**			500

Teaching and Examination Scheme for Master of Commerce(2026-27) (Applicable for both Regular Mode & Distance Mode Education)

Year – II | Semester – III **Semester: AUTUMN/PAVAS**

S.No	Course Code	Course Title	Hours/Week				Credits	Weightage		
			L	T	P	S		ITE	ETE	Total
1	DMCM9301T	Research Methodolgy	4	0	0	0	4	30	70	100
2	DMCM9302T	Entrepreneurship Development	4	0	0	0	4	30	70	100
3	DMCM9303T	Leadership Development	4	0	0	0	4	30	70	100
Students will opt any 2 subjects										
Business Administration										
4	DMAD9301T	Organization Development & Change Management	4	0	0	0	4	30	70	100
5	DMAD9302T	Supply Chain Management	4	0	0	0	4	30	70	100
6	DMAD9303T	International Marketing	4	0	0	0	4	30	70	100

Accountancy & Business Statistics (ABST)										
4	DMAT9301T	Goods & Service Tax	4	0	0	0	4	30	70	100
5	DMAT9302T	International Financial Management	4	0	0	0	4	30	70	100
6	DMAT9303T	Financial Derivatives	4	0	0	0	4	30	70	100
Economic Administration and Financial Management (EAFM)										
4	DMEA9301T	Economic Analysis	4	0	0	0	4	30	70	100
5	DMEA9302T	International Trade & Finance	4	0	0	0	4	30	70	100
6	DMEA9303T	Rural Economics	4	0	0	0	4	30	70	100
		Grand Total					**20**			500

Teaching and Examination Scheme for Master of Commerce(2026-27)
(Applicable for both Regular Mode & Distance Mode Education)

Year – II | Semester – IV **Semester: SPRING/BASANT**

S.No	Course Code	Course Title	Hours/Week				Credits	Weightage		
			L	T	P	S		ITE	ETE	Total
1	DMCM9401T	Business Ethics & Corporate Social Responsibility	4	0	0	0	4	30	70	100
2	DMCM9402T	Marketing Research	4	0	0	0	4	30	70	100
3	DMCM9403T	Dissertation	0	0	0	8	4	100	100	200

Students will opt any 2 subjects										
Business Administration										
4	DMAD9401T	Strategic Human Resource Management	4	0	0	0	4	30	70	100
5	DMAD9402T	Product & Brand Management	4	0	0	0	4	30	70	100
6	DMAD9403T	HR Accounting	4	0	0	0	4	30	70	100
Accountancy & Business Statistics (ABST)										
4	DMAT9401T	Auditing	4	0	0	0	4	30	70	100
5	DMAT9402T	Behavioral Finance	4	0	0	0	4	30	70	100
6	DMAT9403T	Ethics in Accounting	4	0	0	0	4	30	70	100
Economic Administration and Financial Management (EAFM)										
4	DMEA9401T	International Banking	4	0	0	0	4	30	70	100
5	DMEA9402T	Agri Economics	4	0	0	0	4	30	70	100
6	DMEA9403T	Economy of Rajasthan	4	0	0	0	4	30	70	100
		Grand Total					**20**			600

SYLLABUS

(SEMESTER-I)

Program: Master of Commerce (M.Com)

Course Name: Organizational Behaviour	Course Code: DMCM9101T
Semester: 1	Core / Elective: Core
Teaching Scheme in Hrs (L:T:P): 4:0:0	Credits: 4
Type of course: Lecture+ Assignments	Total Contact Hours: 12
Continuous Internal Evaluation: 30 Marks	ESE: 70 Marks

Course Objectives:

After completing this course, students will be able to:

1. Understand and critically analyze the fundamental concepts, principles, and theories of Organizational Behaviour.
2. Examine individual differences, attitudes, perception, and learning processes and their impact on workplace behaviour.
3. Evaluate group dynamics, team behavior, leadership, and motivation strategies in organizational settings.
4. Develop competencies in conflict resolution, negotiation, and effective communication to manage organizational challenges.
5. Apply OB concepts and frameworks to enhance organizational effectiveness, employee performance, and satisfaction.

Course Content

Block – I: Introduction to Organizational Behaviour
Unit 1: Concept, Nature, Scope, and Importance of Organizational Behaviour
▯ Definition and objectives of OB
▯ Scope: Individual, group, and organizational levels

▯ Significance in enhancing productivity, job satisfaction, and organizational effectiveness
Unit 2: Evolution of Organizational Behaviour
▯ Classical approaches: Scientific Management, Bureaucratic Model, Administrative Theory
▯ Neo-classical approaches: Human Relations Movement, Behavioral Approach
▯ Modern approaches: Systems Theory, Contingency Approach, Integrative Framework
Unit 3: Organizational Behaviour Models
▯ Autocratic, Custodial, Supportive, Collegial, and System Models
▯ Comparison and implications for employee motivation and organizational performance
▯ Application of models in contemporary organizational settings
Block – II: Individual Behaviour in Organizations
Unit 4: Personality and Individual Differences
▯ Meaning, determinants, and traits of personality

• Major personality theories: Freud's Psychoanalytic, Jung's Theory, Big Five Model
• Role of personality in job performance and organizational behavior
Unit 5: Perception and Learning
• Concept and process of perception
• Factors influencing perception: attention, organization, interpretation
• Learning theories: Classical Conditioning, Operant Conditioning, Social Learning
• Application of perception and learning in organizational decision-making

Unit 6: Attitudes, Values, and Job Satisfaction
• Definition and components of attitudes
• Relationship between attitudes and behavior
• Importance of organizational values and culture
• Job satisfaction: measurement, determinants, and strategies to enhance satisfaction
Block – III: Motivation and Leadership
Unit 7: Motivation
• Concept, nature, and importance of motivation
• Need-based theories: Maslow's Hierarchy, Herzberg's Two-Factor, McClelland's Theory

Process-based theories: Vroom's Expectancy, Adams' Equity Theory, Goal Setting Theory
Practical applications for motivating employees
Unit 8: Leadership
Concept and importance of leadership in organizations
Leadership styles: Autocratic, Democratic, Laissez-Faire, Transformational, Transactional
Leadership theories: Trait, Behavioral, Contingency, Path-Goal Theory
Role of emotional intelligence in leadership effectiveness
Unit 9: Power, Authority, and Influence
Concept and sources of power: positional and personal power
Authority: types and delegation

Influence tactics and their impact on organizational behavior
Block – IV: Group Behaviour and Team Dynamics
Unit 10: Groups and Teams
Concept and types of groups: formal, informal, cross-functional teams
Stages of group development: Forming, Storming, Norming, Performing, Adjourning
Factors influencing team effectiveness and cohesiveness

Unit 11: Communication
▯ Process and functions of communication in organizations
▯ Types: verbal, non-verbal, formal, informal
▯ Barriers to effective communication
▯ Strategies for enhancing communication effectiveness
Unit 12: Conflict and Negotiation
▯ Concept and types of conflict: inter-personal, intra-group, inter-group
▯ Causes and consequences of conflict
▯ Conflict resolution strategies: collaboration, compromise, avoidance, accommodation
▯ Negotiation: process, strategies, and organizational applications
Block – V: Organizational Processes and Change
Unit 13: Organizational Culture and Climate
▯ Concept, importance, and elements of organizational culture
▯ Types of organizational culture: clan, adhocracy, market, hierarchy
▯ Organizational climate: measurement and impact on behavior and performance
Unit 14: Organizational Change and Development

• Concept and need for organizational change
• Resistance to change and strategies to overcome it
• Organizational Development (OD) interventions and change management models
Unit 15: Organizational Effectiveness and Employee Well-Being
• Concept and dimensions of organizational effectiveness
• Employee well-being, stress management, work-life balance
• Job enrichment, job rotation, and strategies for enhancing motivation and satisfaction

Course Outcomes (COs):

On successful completion of this course, students will be able to:

1. Explain the evolution, models, and significance of Organizational Behaviour in modern organizations.
2. Assess individual behaviour, personality, perception, and motivation to predict workplace outcomes.
3. Analyze leadership styles, team dynamics, and communication processes for effective organizational performance.
4. Apply conflict management, negotiation, and change management techniques in organizational settings.
5. Demonstrate problem-solving skills using OB principles to improve employee wellbeing, engagement, and organizational productivity.

References

1. Organizational Behavior – Stephen P. Robbins & Timothy A. Judge. Pearson Education. 2. Organizational Behavior: Human Behavior at Work – John W. Newstrom. McGraw Hill Education.

3. Organizational Behaviour – Fred Luthans. McGraw Hill.
4. Organizational Behaviour: Text and Cases – K. Aswathappa. Himalaya Publishing House.
5. Understanding Organizational Behaviour – UdaiPareek. Oxford University Press.

Program: Master of Commerce (M.Com)

Course Name: Management Accounting	Course Code: DMCM9102T
Semester: 1	Core / Elective: Core
Teaching Scheme in Hrs (L:T:P): 4:0:0	Credits: 4
Type of course: Lecture+ Assignments	Total Contact Hours: 12
Continuous Internal Evaluation: 30 Marks	ESE: 70 Marks

Course Objectives:

After completing this course, students will be able to:

1. Understand the principles, techniques, and significance of management accounting in decision-making.
2. Analyze financial statements and apply accounting data for managerial planning and control.
3. Evaluate cost behavior, budgeting, and variance analysis for performance measurement.
4. Apply management accounting tools for decision-making, financial analysis, and strategic planning.
5. Integrate financial and non-financial information to improve organizational efficiency and effectiveness.

Course Content

Block – I: Introduction to Management Accounting
Unit 1: Introduction, Nature, and Scope of Management Accounting
- Definition, objectives, and functions

• Role of management accounting in managerial decision-making

• Difference between financial, cost, and management accounting
Unit 2: Management Accounting Techniques and Tools
• Key techniques: Ratio Analysis, Budgeting, Standard Costing, Variance Analysis
• Tools for decision support and performance evaluation
• Emerging trends in management accounting: ERP, Business Analytics
Unit 3: Financial Statements and Analysis
• Preparation and interpretation of financial statements
• Horizontal, vertical, and comparative analysis
• Use of financial statements in managerial decisions
Block – II: Cost Concepts and Analysis
Unit 4: Cost Concepts and Classification
• Types of costs: fixed, variable, direct, indirect, opportunity, sunk, marginal, standard
• Cost behavior and its relevance in decision-making
• Cost classification for managerial purposes
Unit 5: Marginal Costing and Contribution Analysis

• Concept and techniques of marginal costing
• Contribution, break-even analysis, and profit-volume ratio
• Applications for short-term decision-making
Unit 6: Cost-Volume-Profit (CVP) Analysis
• Relationship between cost, volume, and profit

• Break-even point, margin of safety, and sensitivity analysis
• Decision-making applications: pricing, selection of product mix
Block – III: Budgeting and Budgetary Control
Unit 7: Budgeting: Concepts and Objectives
• Definition, types of budgets: sales, production, cash, flexible, master budget
• Role of budgeting in planning and coordination
• Limitations of budgeting
Unit 8: Budgetary Control and Standard Costing
• Principles of budgetary control
• Standard cost and standard costing techniques
• Advantages and limitations of budgetary control

Unit 9: Variance Analysis
▯ Material, labor, and overhead variances
▯ Methods of variance analysis
▯ Use of variance analysis for performance evaluation and corrective actions
Block – IV: Financial Analysis for Managerial Decisions
Unit 10: Ratio Analysis
▯ Liquidity, profitability, turnover, and solvency ratios
▯ Interpretation and use in decision-making

▯ Comparative and trend ratio analysis
Unit 11: Fund Flow and Cash Flow Analysis
▯ Concept and objectives of fund flow and cash flow statements
▯ Preparation and interpretation
▯ Use in assessing financial health and planning
Unit 12: Performance Measurement and Reporting
▯ Key performance indicators (KPIs)
▯ Management reports for decision-making

• Benchmarking and balanced scorecard
Block – V: Advanced Management Accounting Tools
Unit 13: Capital Budgeting and Investment Decisions
• Techniques: Payback, Net Present Value (NPV), Internal Rate of Return (IRR), Profitability Index
• Risk and uncertainty in investment decisions
• Application in project evaluation
Unit 14: Decision-Making Tools
• Make or buy decisions, pricing decisions, product mix, and discontinuation decisions
• Marginal costing and relevant cost analysis
• Sensitivity and scenario analysis
Unit 15: Contemporary Trends in Management Accounting
• Activity-Based Costing (ABC) and Target Costing
• Balanced Scorecard, Strategic Management Accounting
• Role of technology, ERP, and data analytics in management accounting

Course Outcomes (COs):

On successful completion of this course, students will be able to:

1. Explain the concepts, scope, and role of management accounting in modern organizations.
2. Prepare, analyze, and interpret financial statements for managerial decision-making.
3. Apply costing techniques, budgeting, and standard cost analysis for effective planning and control.
4. Use management accounting tools such as ratio analysis, fund flow, and cash flow statements for performance evaluation.
5. Make informed business decisions using cost-volume-profit analysis, capital budgeting, and marginal costing techniques.

References

1. Horngren, C. T., Datar, S. M., &Rajan, M. (2018). *Cost accounting: A managerial emphasis* (16th ed.). Pearson.
2. Drury, C. (2018). *Management and cost accounting* (10th ed.). Cengage Learning.
3. Khan, M. Y., & Jain, P. K. (2017). *Management accounting*. McGraw-Hill Education.
4. Maheshwari, S. N., & Mittal, S. N. (2020). *Management accounting*. Vikas Publishing House.
5. Jawahar Lal. (2019). *Advanced management accounting*. S. Chand Publishing.
6. Arora, M. N. (2019). *Cost and management accounting*. Himalaya Publishing House

Program: Master of Commerce (M.Com)

Course Name: Business Environment	Course Code: DMCM9103T
Semester: 1	Core / Elective: Core
Teaching Scheme in Hrs (L:T:P): 4:0:0	Credits: 4
Type of course: Lecture+ Assignments	Total Contact Hours: 12
Continuous Internal Evaluation: 30 Marks	ESE: 70 Marks

Course Objectives:

After completing this course, students will be able to:

1. Understand the concept, nature, and scope of business environment and its components.
2. Analyze the impact of economic, political, social, and technological factors on business decisions.
3. Evaluate government policies, regulatory frameworks, and global influences on businesses.
4. Develop skills to assess environmental uncertainties and their implications for strategic planning.
5. Apply knowledge of business environment in real-world business decision-making and policy formulation.

Course Content:

Block – I: Introduction to Business Environment
Unit 1: Concept, Nature, and Scope of Business Environment
Definition of business environment
Characteristics and scope of business environment
Importance of environmental analysis for business success
Unit 2: Types and Components of Business Environment
Internal environment: organizational structure, resources, culture
External environment: micro and macro environment
Interaction between internal and external environment

Unit 3: Approaches to Environmental Analysis
▯ SWOT analysis (Strengths, Weaknesses, Opportunities, Threats)
▯ PESTEL analysis (Political, Economic, Social, Technological, Environmental, Legal)
▯ Importance of environmental scanning in strategic management
Block – II: Economic Environment of Business
Unit 4: Economic Systems and Business Environment
▯ Types of economic systems: capitalism, socialism, mixed economy
▯ Impact of economic systems on business policies
▯ Economic reforms and liberalization in India
Unit 5: Economic Policies and Regulations
▯ Fiscal policy, monetary policy, industrial policy
▯ Pricing policies and taxation policies
▯ Role of regulatory bodies (RBI, SEBI, Ministry of Commerce)
Unit 6: Economic Environment Indicators
▯ National income, GDP, inflation, unemployment, interest rates

▯ Business cycles and economic trends
▯ Foreign trade, investment, and balance of payments

Block – III: Political and Legal Environment
Unit 7: Political Environment and Its Influence on Business
• Role of government in business
• Political stability and business operations
• Government-business relations in India
Unit 8: Legal Environment of Business
• Company law, contract law, competition law
• Labour laws, consumer protection laws
• Intellectual property rights and environmental regulations
Unit 9: Regulatory Frameworks and Business Ethics
• Regulatory authorities: SEBI, RBI, TRAI, FSSAI
• Ethical considerations in business
• Corporate social responsibility (CSR) and sustainability
Block – IV: Social and Technological Environment
Unit 10: Social and Cultural Environment
• Social structure, cultural values, demographic trends
• Impact of social change on business practices
• Consumer behavior and societal expectations

Unit 11: Technological Environment

▯ Technology trends and innovations
▯ Role of IT, AI, automation in business
▯ Technological adaptation and competitive advantage
Unit 12: Globalization and International Environment
▯ Global business environment: trade agreements, WTO, UN policies
▯ Multinational corporations and foreign investment
▯ Challenges and opportunities in international business
Block – V: Contemporary Issues in Business Environment
Unit 13: Environmental Challenges and Sustainability
▯ Climate change, environmental degradation, resource scarcity
▯ Sustainable business practices
▯ Green economy and corporate sustainability initiatives
Unit 14: Global Economic and Political Challenges
▯ Geopolitical risks, trade wars, global recessions
▯ Impact of international sanctions and policies

• Risk management strategies for global business
Unit 15: Future Trends in Business Environment
• Emerging markets and digital economy
• Innovative business models and entrepreneurship
• Preparing for environmental uncertainty and strategic adaptability

Course Outcomes:

On successful completion of this course, students will be able to:

1. Demonstrate comprehensive knowledge of micro and macro-environmental factors affecting business.
2. Analyze the effect of economic policies, legal regulations, and social changes on business operations.
3. Assess global business trends and international influences on domestic enterprises.
4. Critically evaluate environmental risks and opportunities for strategic business planning.
5. Integrate business environment insights into managerial decision-making and policy recommendations.

References

1. Cherunilam, F. (2020). *Business environment: Text and cases* (27th ed.). Himalaya Publishing House.
2. Aswathappa, K. (2021). *Essentials of business environment*. Himalaya Publishing House.
3. Shaikh, S. A. (2020). *Business environment*. Pearson India.
4. Paul, J. (2019). *Business environment: Text and cases*. McGraw-Hill Education.
5. Fernando, A. C. (2018). *Business environment*. Pearson Education.
6. Francis Cherunilam. (2016). *International business environment*. Himalaya Publishing

House.

Program: Master of Commerce (M.Com)

Course Name: Training & Development	Course Code: DMAD9101T
Semester: 1	Core / Elective: Elective (B.AD)
Teaching Scheme in Hrs (L:T:P): 4:0:0	Credits: 4
Type of course: Lecture+ Assignments	Total Contact Hours: 12
Continuous Internal Evaluation: 30 Marks	ESE: 70 Marks

Course Objectives:

After completing this course, students will be able to:

1. Understand the concepts, significance, and processes of training and development in organizations.
2. Analyze training needs and design effective learning programs to enhance employee performance.
3. Evaluate different methods, techniques, and tools for training and skill development.
4. Assess the impact of training and development on organizational effectiveness and employee growth.
5. Develop strategies for continuous learning, talent development, and knowledge management in organizations.

Course Content

Block – I: Introduction to Training & Development
Unit 1: Concept, Nature, and Scope

▯ Definitions, objectives, and importance of training and development (T&D)
▯ Scope of T&D in different organizational settings

▯ Differences between training, development, and learning
Unit 2: Evolution and Role of Training & Development
▯ Historical evolution of training and development
▯ Role of T&D in improving productivity, performance, and employee satisfaction
▯ Strategic importance of T&D in HR management
Unit 3: Training and Development Process
▯ Steps in T&D: Needs assessment, program design, implementation, and evaluation
▯ Integration with organizational goals and HR strategy
▯ Key stakeholders in T&D
Block – II: Training Needs Assessment
Unit 4: Importance of Training Needs Analysis (TNA)
▯ Concept, objectives, and significance
▯ Identifying performance gaps and skill deficiencies
▯ Aligning training needs with organizational objectives
Unit 5: Methods of Training Needs Assessment

• Job analysis, performance appraisals, surveys, interviews, focus groups
• Task analysis, competency mapping, and benchmarking
• Advantages and limitations of different methods
Unit 6: Designing Training Programs
• Formulation of learning objectives

• Content selection, curriculum design, and instructional strategy
• Determining duration, location, and resources for training
Block – III: Training Methods and Techniques
Unit 7: On-the-Job Training Methods
• Job rotation, coaching, mentoring, apprenticeships, and internships
• Advantages, limitations, and effectiveness of on-the-job methods
Unit 8: Off-the-Job Training Methods
• Lectures, seminars, workshops, simulations, role-plays, case studies
• Use of e-learning, blended learning, and digital platforms
• Choosing appropriate methods based on training objectives
Unit 9: Emerging Trends in Training Techniques
• Gamification, virtual reality (VR), augmented reality (AR) in training

• Microlearning and mobile learning strategies
• Adaptive learning systems and personalized training approaches
Block – IV: Evaluation of Training Effectiveness
Unit 10: Training Evaluation Frameworks
• Kirkpatrick's Four-Level Model: Reaction, Learning, Behaviour, Results
• Phillips' ROI Model for training evaluation
• Importance of continuous feedback in training
Unit 11: Measurement of Training Outcomes
• Assessing knowledge, skills, and behavioural changes
• Pre- and post-training assessment methods
• Metrics for evaluating performance improvement
Unit 12: Challenges in Training Evaluation
• Common challenges: resistance to assessment, subjectivity, data collection issues
• Strategies to overcome challenges and improve evaluation reliability
• Linking training outcomes to organizational performance
Block – V: Development and Talent Management
Unit 13: Employee Development Strategies
• Career planning and succession planning

• Leadership development programs
• Coaching and mentoring for skill and career growth
Unit 14: Learning Organizations and Knowledge Management
• Concept of learning organization
• Knowledge creation, sharing, and retention
• Role of T&D in fostering continuous learning culture
Unit 15: Strategic Integration of Training & Development
• Aligning T&D with organizational strategy and goals
• Talent management, employee engagement, and retention strategies
• Evaluating impact on organizational effectiveness and competitiveness

Course Outcomes (COs):

On successful completion of this course, students will be able to:

1. Explain the principles, objectives, and importance of training and development in organizations.
2. Conduct training needs analysis and design training programs tailored to organizational goals.
3. Apply various training methods and techniques for skill enhancement and employee development.
4. Evaluate the effectiveness of training programs using assessment tools and performance metrics.

5. Integrate training and development strategies into overall human resource and organizational development plans.

References

1. Noe, R. A. (2020). *Employee training and development* (8th ed.). McGraw-Hill Education.
2. Blanchard, P. N., & Thacker, J. W. (2019). *Effective training: Systems, strategies and practices* (6th ed.). Pearson.
3. Rao, P. L. (2017). *Human resource management: Text and cases*. Excel Books.
4. Aswathappa, K. (2020). *Human resource management*. McGraw-Hill Education.
5. Dessler, G. (2020). *Human resource management* (16th ed.). Pearson.
6. Goldstein, I. L., & Ford, J. K. (2019). *Training in organizations*. Cengage Learning.

Program: Master of Commerce (M.Com)

Course Name: Human Resource Planning	Course Code: DMAD9102T
Semester: 1	Core / Elective: Elective (B.AD)
Teaching Scheme in Hrs (L:T:P): 4:0:0	Credits: 4
Type of course: Lecture+ Assignments	Total Contact Hours: 12
Continuous Internal Evaluation: 30 Marks	ESE: 70 Marks

Course Objectives:

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

1. Understand the concept, importance, and process of Human Resource Planning (HRP) in organizations.

2. Analyze workforce requirements and design effective strategies to meet organizational goals.
3. Develop skills to forecast human resource needs using qualitative and quantitative methods.
4. Examine methods for internal and external talent acquisition and succession planning.
5. Evaluate challenges and best practices in HRP for different organizational contexts.

Course Content:

Block I: Introduction to Human Resource Planning
Unit 1: Fundamentals of HRP
Definition, scope, objectives, and importance of HRP
Evolution of HRP over decades
Strategic role of HRP in organizational performance

HRP as a tool to ensure optimal utilization of human resources
Case examples of successful HRP practices in multinational companies
Unit 2: HRP Process and Models
Steps in HRP process: Environmental scanning, demand forecasting, supply analysis, HR strategy formulation
Quantitative models: Workload analysis, ratio-trend method, regression analysis
Qualitative models: Delphi technique, scenario planning, expert judgment
HRP alignment with organizational strategy and mission

▯ Case studies demonstrating model applications
Unit 3: HRP and Organizational Environment
▯ Internal factors: Organizational structure, culture, technology, employee skills
▯ External factors: Labour market trends, government policies, socio-economic conditions
▯ Impact of globalization and technological advancements on workforce planning
▯ Environmental scanning tools and techniques
Block II: Forecasting Human Resource Requirements
Unit 4: Demand Forecasting
▯ Definition and purpose of HR demand forecasting
▯ Techniques:
○ **Qualitative:** Delphi method, managerial judgment, nominal group technique
○ **Quantitative:** Trend analysis, regression analysis, ratio-trend analysis,

productivity analysis
▯ Short-term vs. long-term forecasting
▯ Linking demand forecasting to strategic objectives
▯ Practical exercises: Preparing demand forecasts for different departments
Unit 5: Supply Forecasting

• Internal supply assessment: Employee skills inventory, HR audits, promotion and transfer analysis
• External supply assessment: Labour market trends, demographic analysis, educational output, migration patterns
• Methods to balance supply-demand gaps
• Tools for workforce analytics and talent mapping
• Case study: Supply-demand gap analysis in a service sector organization
Unit 6: Human Resource Information System (HRIS)
• Overview of HRIS and its significance in HRP
• Modules: Recruitment, performance management, succession planning, training management
• Role of HRIS in data-driven decision-making
• Using HR analytics to predict workforce trends
• Hands-on activity: Designing a simple HRIS dashboard
Block III: Talent Acquisition and Recruitment Planning
Unit 7: Recruitment Planning

• Strategic recruitment planning process
• Workforce planning vs. recruitment planning

• Internal vs. external recruitment methods
• Employer branding and its impact on talent attraction
• Recruitment metrics: Time-to-hire, cost-per-hire, quality-of-hire
• Real-life examples of recruitment campaigns
Unit 8: Selection and Placement
• Steps in selection: Screening, testing, interviews, assessment centers
• Matching candidates to job profiles
• Legal compliance and ethical considerations in hiring
• Retention-focused placement strategies
• Group activity: Designing a selection process for a hypothetical organization
Unit 9: Workforce Diversity and Inclusion
• Importance of diversity: Gender, cultural, generational, disability inclusion
• Strategies for inclusive hiring
• Overcoming bias in recruitment
• Benefits of a diverse workforce for organizational innovation
• Case studies on diversity-driven organizational success
Block IV: Training, Development, and Succession Planning

Unit 10: Training Needs Analysis
• Identifying skill gaps through competency mapping
• Designing training programs: On-the-job, off-the-job, e-learning
• Evaluating training effectiveness (Kirkpatrick model)
• Linking training programs to HRP objectives
• Example: Developing a training plan for a technology company
Unit 11: Employee Development and Career Planning
• Career pathing and talent pools
• Mentoring, coaching, and leadership development
• Competency-based development programs
• Linking individual growth to organizational strategy
• Case study: Succession readiness and career development
Unit 12: Succession Planning and Talent Retention
• Importance of succession planning in key positions
• Tools and techniques: Talent reviews, potential assessments, replacement charts
• Employee engagement and retention strategies

• Retention metrics: Turnover rate, employee satisfaction index
• Activity: Designing a succession plan for a mid-sized firm
Block V: Challenges and Contemporary Issues in HRP
Unit 13: Challenges in Human Resource Planning
• Uncertainty in workforce demand and supply
• Rapid technological changes and automation
• Globalization and cross-border workforce mobility
• Managing workforce downsizing, layoffs, and restructuring
• Case discussion: HRP challenges in the IT sector
Unit 14: Strategic HRP and Best Practices
• Integrating HRP with business strategy and planning cycles
• Benchmarking HRP practices from leading organizations
• Role of HR analytics and predictive models in strategic HRP
• Best practices in talent management, workforce optimization
• Workshop: Developing a strategic HRP plan
Unit 15: Emerging Trends in HRP
• Artificial Intelligence and predictive workforce analytics

Gig economy, freelancing, and flexible staffing solutions
Remote work, hybrid models, and virtual workforce management
Sustainability and ethical considerations in HRP
Panel discussion / seminar on emerging HR trends

Course Outcomes (COs):

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

1. Demonstrate an understanding of HRP concepts, models, and processes.
2. Apply forecasting techniques for manpower planning and talent management.
3. Analyze workforce supply and demand using quantitative and qualitative tools.
4. Design HRP strategies aligned with organizational objectives and future trends.
5. Critically assess challenges in HRP and propose solutions for effective human resource utilization.

References:

1. Dessler, G. (2020). *Human resource management* (16th ed.). Pearson.
2. Aswathappa, K. (2020). *Human resource management*. McGraw-Hill Education.
3. Gupta, C. B. (2019). *Human resource management*. Sultan Chand & Sons.
4. Rao, V. S. P. (2018). *Human resource management*. Excel Books.
5. Mondy, R. W., &Martocchio, J. J. (2016). *Human resource management* (14th ed.). Pearson.
6. Subba Rao, P. (2018). *Essentials of HRM and industrial relations*. Himalaya Publishing House.

Program: Master of Commerce (M.Com)

Course Name: Advertising	Course Code: DMAD9103T
Semester: 1	Core / Elective: Elective (B.AD)
Teaching Scheme in Hrs (L:T:P): 4:0:0	Credits: 4
Type of course: Lecture+ Assignments	Total Contact Hours: 12
Continuous Internal Evaluation: 30 Marks	ESE: 70 Marks

Course Objectives:

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

1. Understand the concept, functions, and role of advertising in marketing and business.
2. Analyze various advertising media, methods, and strategies for effective communication.
3. Develop skills in designing, planning, and evaluating advertising campaigns.
4. Examine ethical, legal, and social aspects of advertising.
5. Evaluate emerging trends, innovations, and digital tools in advertising.

Course Content:

Block I: Introduction to Advertising
Unit 1: Fundamentals of Advertising
Definition, scope, objectives, and importance of advertising
Role of advertising in marketing and brand building
Types of advertising: Informative, persuasive, reminder, institutional, product-based

• Evolution of advertising: Traditional to modern era
• Case examples of successful advertising campaigns

Unit 2: Advertising and Marketing Communication
• Relationship between advertising, marketing, and promotion
• Integrated Marketing Communication (IMC) concepts
• Role of advertising in customer decision-making process
• Interaction with other marketing tools: sales promotion, personal selling, PR
Unit 3: Advertising Budget and Planning
• Steps in advertising planning
• Setting advertising objectives (Inform, Persuade, Remind)
• Budgeting methods: Percentage of sales, objective-and-task, competition-based, affordability
• Case study: Planning an advertising campaign for a FMCG product
Block II: Advertising Media
Unit 4: Traditional Media
• Print media: Newspapers, magazines, brochures

Broadcast media: Television, radio
Outdoor media: Billboards, transit, hoardings
Advantages, limitations, and selection criteria
Examples: Effective print and broadcast campaigns
Unit 5: Digital and Online Advertising
Internet advertising: Search engine, display ads, social media, email campaigns

Mobile advertising and app-based promotions
Emerging trends: Influencer marketing, programmatic ads, native advertising
Metrics: Click-through rate, conversion rate, engagement
Unit 6: Media Strategy and Scheduling
Media selection: Reach, frequency, impact
Media scheduling strategies: Continuous, flighting, pulsing
Media mix optimization
Case study: Developing media strategy for a consumer product
Block III: Creative Strategy and Message Design
Unit 7: Advertising Creativity

• Concept of creativity in advertising
• Elements of creative strategy: Message, theme, appeals
• Copywriting: Principles, headlines, body copy, visuals
• Examples of creative campaigns and award-winning ads
Unit 8: Advertising Appeals and Execution Styles
• Types of appeals: Rational, emotional, fear, humor, testimonial
• Execution styles: Slice-of-life, lifestyle, fantasy, demonstration, spokesperson
• Matching appeals with target audience
• Activity: Designing ad copy for different products

Unit 9: Advertising Production and Design
• Process of producing print, broadcast, and digital ads
• Storyboarding, scripting, and graphic design basics
• Use of technology in ad production: Video, animation, AR/VR tools
• Case discussion: Successful production campaigns
Block IV: Advertising Effectiveness and Legal Issues
Unit 10: Measuring Advertising Effectiveness

• Pre-testing and post-testing methods
• Tools: Recall, recognition, attitude measures, sales analysis
• Evaluating ROI and campaign success
• Activity: Conducting mock ad effectiveness evaluation
Unit 11: Ethical and Legal Aspects
• Advertising ethics: Truth, social responsibility, transparency
• Regulations and guidelines (ASCI, Consumer Protection Act)
• Deceptive and misleading advertising
• Case study: Legal challenges faced by brands
Unit 12: Consumer Behavior and Advertising Impact
• Role of advertising in shaping consumer attitudes and behavior
• Influence on decision-making and brand loyalty
• Cultural, social, and psychological factors affecting ad reception
• Group discussion: How ads influence lifestyle and trends
Block V: Contemporary Trends in Advertising
Unit 13: Digital Marketing Integration

• Role of social media, content marketing, influencer marketing
• Programmatic advertising and AI-driven campaigns
• Cross-channel and omni-channel advertising strategies
• Examples of integrated digital campaigns
Unit 14: Global and Cross-Cultural Advertising
• Advertising in international markets
• Cultural sensitivity, localization, and standardization
• Global campaigns and brand consistency
• Case study: Comparative analysis of global campaigns
Unit 15: Innovations and Future of Advertising
• Emerging technologies: AR, VR, AI, voice search ads
• Sustainable and socially responsible advertising
• Trends: Personalization, interactive ads, immersive experiences
• Seminar / project: Designing a futuristic ad campaign

Course Outcomes (COs):

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

1. Demonstrate a comprehensive understanding of advertising concepts, types, and functions.
2. Apply advertising planning and strategy techniques to real-life business situations.
3. Design effective advertising messages for different media and target audiences.
4. Critically evaluate advertising campaigns for effectiveness, ethics, and compliance.
5. Integrate digital, social, and traditional media strategies for contemporary advertising.

References:

1. Belch, G. E., & Belch, M. A. (2021). *Advertising and promotion: An integrated marketing communications perspective* (12th ed.). McGraw-Hill Education.
2. Batra, R., Myers, J. G., & Aaker, D. A. (2017). *Advertising management*. Pearson.
3. Arens, W. F., Weigold, M. F., &Arens, C. (2019). *Contemporary advertising and integrated marketing communications*. McGraw-Hill.
4. Jefkins, F. (2016). *Advertising*. Pearson Education.
5. Mahajan, J. P. (2019). *Advertising management*. Vikas Publishing House.
6. Chunawalla, S. A., &Sethia, K. C. (2018). *Foundations of advertising theory and practice*. Himalaya Publishing House.

Program: Master of Commerce (M.Com)

Course Name: Cost Accounting	Course Code: DMAT9101T
Semester: 1	Core / Elective: Elective (ABST)
Teaching Scheme in Hrs (L:T:P): 4:0:0	Credits: 4
Type of course: Lecture+ Assignments	Total Contact Hours: 12
Continuous Internal Evaluation: 30 Marks	ESE: 70 Marks

Course Objectives:

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

1. Understand the fundamental concepts, principles, and objectives of cost accounting.
2. Analyze and classify costs for effective planning, control, and decision-making.
3. Develop skills in preparing cost statements, cost sheets, and budgets.
4. Examine techniques for cost control, variance analysis, and performance evaluation.
5. Evaluate emerging trends and contemporary practices in cost accounting and cost management.

Course Content:

Block I: Introduction to Cost Accounting
Unit 1: Fundamentals of Cost Accounting
Definition, scope, objectives, and importance of cost accounting
Cost accounting vs. financial accounting
Role of cost accounting in managerial decision-making
Limitations and challenges of cost accounting

Practical examples: Cost accounting applications in manufacturing vs. service sectors
Unit 2: Cost Concepts and Classification
Cost concepts: Fixed, variable, semi-variable, direct, indirect, controllable, uncontrollable
Classification of costs: Production, selling, administration, and distribution costs

• Elements of cost: Material, labor, and overhead
• Case examples: Cost behavior in small-scale vs. large-scale industries
Unit 3: Installation of Costing System
• Steps in designing a costing system
• Cost centers and cost units
• Accounting records, ledgers, and books for cost control
• Role of cost accountant in organizations
• Activity: Designing a simple costing system for a manufacturing unit
Block II: Material and Labor Costing
Unit 4: Material Costing
• Purchase control, material procurement, and storage
• Techniques: FIFO, LIFO, Weighted Average, Standard Costing
• Material issue methods: FIFO, LIFO, Simple Average, ABC analysis
• Practical examples: Material costing in inventory-intensive industries
Unit 5: Labor Costing

• Computation of labor cost: Time-rate, piece-rate, incentive plans

• Attendance and payroll control systems
• Idle time and overtime treatment
• Labor turnover analysis and its impact on cost
• Case study: Labor cost computation for a factory
Unit 6: Overhead Costing
• Classification: Production, administration, selling, distribution overheads
• Allocation, apportionment, and absorption of overheads
• Methods of overhead absorption: Direct labor hour, machine hour, percentage of prime cost
• Practical example: Overhead distribution in a textile or manufacturing unit
Block III: Cost Sheet, Reconciliation, and Methods
Unit 7: Preparation of Cost Sheet
• Elements of cost: Material, labor, overhead
• Cost per unit calculation and total cost statement
• Cost of production vs. selling price computation
• Practical exercise: Preparing cost sheet for a manufacturing product
Unit 8: Reconciliation of Cost and Financial Accounts

• Need for reconciliation

• Causes of difference between cost and financial accounts
• Preparation of reconciliation statement
• Case study: Reconciling accounts in a medium-sized firm
Unit 9: Methods of Costing
• Job costing, contract costing, batch costing
• Process costing: Features, process accounts, treatment of normal and abnormal losses
• Service costing: Transport, hospital, hotel, and catering industries
• Activity: Applying costing methods to practical scenarios
Block IV: Budgeting, Standard Costing, and Variance Analysis
Unit 10: Budgetary Control
• Concept, objectives, and importance of budgets
• Types of budgets: Sales, production, cash, flexible, and master budget
• Budgeting process and responsibility centers
• Practical exercise: Preparing a production budget
Unit 11: Standard Costing

• Concept and objectives of standard costing
• Setting standards for material, labor, and overhead
• Advantages and limitations of standard costing
• Examples: Standard cost application in manufacturing

Unit 12: Variance Analysis
• Material, labor, and overhead variances
• Computation of favorable and adverse variances
• Investigating and reporting variances for decision-making
• Case study: Material and labor variance analysis for a production unit
Block V: Contemporary Issues and Advanced Costing Techniques
Unit 13: Marginal and Absorption Costing
• Marginal costing: Concept, contribution, break-even analysis
• Absorption costing: Treatment of fixed and variable costs
• Decision-making using marginal costing (make-or-buy, product mix, pricing decisions)
• Practical exercises: Break-even and contribution analysis
Unit 14: Activity-Based Costing (ABC)

• Concept and advantages of ABC
• Cost drivers and allocation of overheads
• Comparison of traditional vs. ABC costing
• Activity: Implementing ABC in a manufacturing process
Unit 15: Contemporary Trends and Case Studies
• Target costing, Kaizen costing, life-cycle costing
• Cost management for global and service industries
• Case study discussion: Cost accounting practices in modern corporate organizations
• Emerging trends: Use of ERP and software in cost accounting

Course Outcomes (COs):

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

1. Demonstrate a clear understanding of cost accounting concepts, methods, and techniques.
2. Apply cost classification and allocation principles to various business operations.
3. Prepare and interpret cost statements, cost sheets, and reconciliation statements.
4. Conduct cost analysis and variance studies to improve managerial decision-making.
5. Integrate traditional and modern cost management approaches for organizational efficiency.

References:

1. Horngren, C. T., Datar, S. M., &Rajan, M. (2018). *Cost accounting: A managerial emphasis*. Pearson.
2. Jain, S. P., &Narang, K. L. (2020). *Cost accounting*. Kalyani Publishers.
3. Maheshwari, S. N., & Mittal, S. N. (2020). *Cost accounting: Theory and problems*. Shri Mahavir Book Depot.
4. Arora, M. N. (2019). *Cost accounting*. Himalaya Publishing House.
5. Jawahar Lal. (2018). *Cost accounting*. McGraw-Hill Education.
6. Nigam, B. M. L., & Sharma, I. C. (2017). *Cost accounting: Principles and practice*. PHI Learning.

Program: Master of Commerce (M.Com)

Course Name: Corporate Accounting	Course Code: DMAT9102T
Semester: 1	Core / Elective: Elective (ABST)
Teaching Scheme in Hrs (L:T:P): 4:0:0	Credits: 4
Type of course: Lecture+ Assignments	Total Contact Hours: 12
Continuous Internal Evaluation: 30 Marks	ESE: 70 Marks

Course Objectives:

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

1. Understand the principles and regulatory framework of corporate accounting.
2. Analyze and prepare financial statements of companies as per accounting standards.
3. Examine methods of accounting for share capital, debentures, and reserves.
4. Develop skills to handle corporate accounting issues such as mergers, acquisitions, and liquidation.

5. Evaluate contemporary trends and applications of corporate accounting in real-world businesses.

Course Content:

Block I: Introduction and Share Capital Accounting
Unit 1: Corporate Accounting – Concept and Framework
Nature, scope, objectives, and significance of corporate accounting
Regulatory framework: Companies Act, Accounting Standards (AS), IFRS relevance
Distinction between corporate accounting and partnership/sole proprietorship accounting

Practical examples: Differences in financial reporting of companies vs. firms
Unit 2: Share Capital Accounting
Types of shares: Equity, preference, cumulative and non-cumulative
Issue, forfeiture, and reissue of shares
Accounting for pro-rata allotment and calls in arrears
Illustrative examples: Journal entries and ledger posting for share transactions
Unit 3: Debentures and Other Securities
Issue and redemption of debentures (at par, premium, and discount)
Conversion of debentures into shares
Interest on debentures and debenture suspense account

• Case study: Debenture redemption reserve and accounting for convertible debentures
Block II: Company Financial Statements
Unit 4: Preparation of Financial Statements
• Format and preparation of company balance sheet and profit & loss account
• Adjustments for preliminary expenses, depreciation, and outstanding liabilities
• Treatment of provisions and reserves
• Example: Financial statements of a sample public company
Unit 5: Issue of Bonus Shares and Buy-Back of Shares
• Accounting for bonus shares: Capitalization of reserves

• Buy-back of shares: Accounting entries and legal provisions
• Impact on financial position and EPS
• Illustrative examples: Calculations and journal entries
Unit 6: Valuation of Goodwill and Shares
• Goodwill: Need, factors affecting, and methods of valuation (Average Profit, Super Profit, Capitalization)
• Valuation of shares: Intrinsic value and fair value approach

▯ Practical exercise: Valuation for mergers, acquisitions, and investment decisions
Block III: Company Restructuring
Unit 7: Amalgamation of Companies
▯ Meaning and types: Amalgamation in the nature of merger vs. purchase
▯ Accounting treatment: Pooling of interests method, purchase method
▯ Treatment of reserves, assets, and liabilities
▯ Case study: Amalgamation of two companies
Unit 8: Internal Reconstruction
▯ Concept and objectives of internal reconstruction
▯ Accounting for capital reduction, re-organization of share capital
▯ Treatment of reserves and accumulated losses
▯ Illustrative examples: Journal entries and ledger posting
Unit 9: Absorption and External Reconstruction

▯ Difference between absorption, amalgamation, and merger
▯ Accounting for absorption of assets and liabilities
▯ Practical examples: Accounting in case of acquisition of one company by another

Block IV: Liquidation and Corporate Accounting Issues
Unit 10: Liquidation of Companies
• Modes of winding up: Voluntary and compulsory
• Preparation of liquidator's final statement of account
• Realization of assets, settlement of liabilities, and distribution to shareholders
• Example: Journal entries for liquidation process
Unit 11: Holding Company Accounts
• Preparation of consolidated financial statements of holding and subsidiary companies
• Minority interest, unrealized profit, and inter-company transactions
• Practical exercise: Consolidation with adjustments
Unit 12: Accounting for Special Transactions
• Employee stock options, buy-back of shares, and bonus issue adjustments
• Accounting for purchase consideration in business combinations
• Case study: Accounting for real-life corporate finance events
Block V: Contemporary Issues in Corporate Accounting
Unit 13: Accounting Standards and IFRS
• Overview of relevant Accounting Standards (AS 2, AS 10, AS 14, AS 20, etc.)

• International Financial Reporting Standards (IFRS) convergence
• Practical implications in corporate financial reporting
Unit 14: Corporate Governance and Ethical Issues
• Role of corporate governance in financial reporting
• Ethics in corporate accounting
• Transparency, disclosure, and compliance requirements
• Activity: Discussion on corporate fraud and accounting scandals
Unit 15: Emerging Trends in Corporate Accounting
• Digital accounting, ERP systems, and automation
• Use of analytics in corporate financial decision-making
• Sustainability accounting and integrated reporting
• Seminar / project: Reporting trends in leading Indian and multinational companies

Course Outcomes (COs):

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

1. Demonstrate knowledge of corporate accounting principles, policies, and standards.
2. Prepare and interpret company financial statements in compliance with legal requirements.
3. Apply accounting techniques for shares, debentures, bonus issues, and buy-back transactions.

4. Analyze and account for mergers, acquisitions, internal reconstruction, and liquidation processes.
5. Critically assess corporate accounting practices and integrate contemporary approaches for decision-making.

References:

1. Shukla, M. C., Grewal, T. S., & Gupta, S. C. (2020). *Advanced accounts* (Vol. I & II). S. Chand Publishing.
2. Maheshwari, S. N., &Maheshwari, S. K. (2019). *Corporate accounting*. Vikas Publishing House.
3. Gupta, R. L., &Radhaswamy, M. (2018). *Corporate accounting*. Sultan Chand & Sons.
4. Jain, S. P., &Narang, K. L. (2020). *Advanced accounting*. Kalyani Publishers.
5. Sehgal, A., & Sehgal, D. (2019). *Corporate accounting*. Taxmann Publications.
6. Mukherjee, A., &Hanif, M. (2017). *Modern accountancy*. Tata McGraw-Hill.

Program: Master of Commerce (M.Com)

Course Name: Tax Planning	Course Code: DMAT9103T
Semester: 1	Core / Elective: Elective (ABST)
Teaching Scheme in Hrs (L:T:P): 4:0:0	Credits: 4
Type of course: Lecture+ Assignments	Total Contact Hours: 12
Continuous Internal Evaluation: 30 Marks	ESE: 70 Marks

Course Objectives

After completing this course, students will be able to:

1. Understand the fundamentals, objectives, and principles of tax planning in India.
2. Analyze the impact of tax planning on individual, corporate, and managerial financial decisions.
3. Develop practical skills for planning taxes efficiently under direct and indirect tax laws.
4. Examine tax-saving strategies and apply them for different entities, including individuals, companies, partnerships, and firms.
5. Formulate tax-efficient financial plans for personal, corporate, and strategic decisionmaking.

Course Content:

Block I: Introduction to Tax Planning
Unit 1: Concept and Objectives of Tax Planning
▯ Meaning, scope, and significance of tax planning in personal and business finance.
▯ Difference between tax planning, tax avoidance, and tax evasion.

▯ Objectives of tax planning: legal compliance, tax minimization, wealth maximization, and strategic financial planning.
▯ Ethical and professional responsibilities in tax planning.
▯ Case examples illustrating tax planning vs tax evasion.
Unit 2: Tax Planning in India: An Overview
▯ Constitutional provisions related to taxation (Articles 265, 270-289).
▯ Structure of Indian tax system: direct and indirect taxes.

• Overview of Income Tax Act, 1961, and relevant sections for planning.
• Authorities involved: CBDT, IT Department, tribunals, and appellate authorities.
• Historical evolution and trends in Indian tax planning practices.
• Practical examples: recent tax amendments affecting planning decisions.
Unit 3: Tax Planning and Financial Management
• Relationship between tax planning, investment planning, and financial management.
• Tax planning in capital budgeting and financing decisions.
• Tax planning for corporate expenditure, asset acquisition, and cash flow optimization.
• Tax planning in personal financial management: budgeting, saving, and retirement planning.
• Case illustration: effect of tax planning on personal and corporate financial decisions.
Block II: Tax Planning for Individuals
Unit 4: Income Tax Planning for Salaried Individuals

• Computation of taxable salary income: allowances, perquisites, and deductions.
• Exemptions under Sections 10, 80C to 80U.
• Tax planning strategies for salary structuring, bonus planning, and reimbursements.

• Tax-efficient investment planning for salaried employees.
• Case examples on structuring salary for optimal tax benefits.
Unit 5: Tax Planning for Professionals and Business Individuals
• Tax implications of professional income and self-employment.
• Planning for sole proprietors, partnership firms, and LLPs.
• Deductions and rebates under business income.
• Tax-saving through capital expenditure, depreciation, and accounting methods.
• Practical illustration: tax planning for a consulting firm or individual professional.
Unit 6: Tax Planning for Retirement and Savings
• Tax-saving investments: PPF, NSC, ELSS, LIC, NPS, and fixed deposits.
• Planning retirement benefits: PF, gratuity, superannuation, and pension.
• Tax-efficient strategies for wealth accumulation and inheritance planning.
• Case study: Planning retirement corpus for minimal tax liability.
Block III: Tax Planning for Corporate Entities
Unit 7: Corporate Tax Planning Concepts
• Corporate tax structure: domestic companies, foreign companies, MAT, and AMT.

• Tax planning in capital structure: debt vs equity financing, dividend policy, and interest deduction.
• Tax implications on retained earnings, bonus shares, and profit distribution.
• Case illustration: corporate tax planning for dividend vs reinvestment strategies.
Unit 8: Tax Planning for Mergers, Acquisitions, and Restructuring
• Tax implications of mergers, demergers, acquisitions, and amalgamations.
• Corporate restructuring: asset transfers, spin-offs, and business consolidation.
• Tax incentives and exemptions available under special provisions.
• Case analysis: tax planning in an M&A transaction for a manufacturing company.
Unit 9: Tax Planning for Startups and SMEs
• Tax benefits for startups: sections 80-IAC, 10(23C), and incentives under Startup India.
• Tax planning for SMEs: depreciation, exemptions, and deduction opportunities.
• Strategic planning of capital expenditure and operational costs.
• Case study: tax planning for a technology-based startup.
Block IV: Tax Planning under Specific Heads of Income
Unit 10: Tax Planning for Income from Capital Gains
• Short-term and long-term capital gains: computation and tax implications.

• Exemptions and deductions under Sections 54, 54EC, and 54F.
• Tax planning in sale of property, shares, mutual funds, and other investments.

• Case examples: planning capital gains from real estate vs financial assets.
Unit 11: Tax Planning for Income from House Property and Other Sources
• Tax computation for rental income and deductions under Section 24.
• Exemptions and rebates under Section 10(14) for house property.
• Planning for interest income, dividends, and other sources of income.
• Illustrative examples: optimizing tax on multiple house properties.
Unit 12: Tax Planning for Agricultural Income and Exempt Incomes
• Agricultural income and tax treatment under the Income Tax Act.
• Planning to minimize tax on mixed sources of income.
• Impact of exemptions and deductions on overall tax liability.
• Case illustration: combining agricultural income and salary income efficiently.
Block V: Advanced Tax Planning & Contemporary Issues
Unit 13: International Tax Planning
• Tax planning for non-residents, NRIs, and foreign entities.

• Double Taxation Avoidance Agreements (DTAA) and their application.
• Transfer pricing, BEPS, and cross-border tax strategies.
• Case study: planning tax-efficient cross-border transactions.
Unit 14: Tax Planning and GST
• Overview of Goods and Services Tax (GST) framework.
• GST planning for businesses: input tax credit, exemptions, and compliance.
• Integration of GST with corporate and individual tax planning.
• Practical examples: GST planning in manufacturing and service sectors.
Unit 15: Emerging Trends and Digital Tax Planning
• Tax planning in e-commerce and digital transactions.
• Use of software and technology in automated tax planning.
• Ethical compliance and risk management in digital tax management.
• Case study: planning digital income and e-commerce transactions efficiently.

Course Outcomes

On successful completion of this course, students will be able to:

1. Demonstrate in-depth knowledge of Indian tax laws and their relevance to planning.
2. Identify opportunities for tax reduction and savings through strategic financial planning.

3. Apply legal tax planning methods to minimize tax liabilities while ensuring compliance.
4. Evaluate the tax implications of managerial, investment, and business decisions.
5. Design tax-efficient financial plans for individuals, corporate entities, and emerging businesses.

References:

1. Singhania, V. K., &Singhania, M. (2023). *Direct taxes law and practice*. Taxmann Publications.
2. Ahuja, G. K., & Gupta, R. (2023). *Systematic approach to income tax*. Bharat Law House.
3. Mehrotra, H. C., & Goyal, S. P. (2022). *Income tax law and accounts*. SahityaBhawan.
4. Datey, V. S. (2022). *Indirect taxes law and practice*. Taxmann Publications.
5. Iyengar, S. D. (2021). *Law of income tax*. Bharat Law House.
6. Lal, B. B. (2021). *Income tax law and practice*. Pearson India.

Program: Master of Commerce (M.Com)

Course Name: Industrial Economics	Course Code: DMEA9101T
Semester: 1	Core / Elective: Elective (EAFM)
Teaching Scheme in Hrs (L:T:P): 4:0:0	Credits: 4
Type of course: Lecture+ Assignments	Total Contact Hours: 12
Continuous Internal Evaluation: 30 Marks	ESE: 70 Marks

Course Objectives

After completing this course, students will be able to:

1. Understand the fundamental concepts, theories, and principles of industrial economics.
2. Analyze the structure, conduct, and performance of industries in different economic environments.
3. Examine industrial policies, regulations, and their impact on business decision-making.
4. Evaluate industrial location, size, and scale of operations for optimal performance.
5. Apply industrial economic principles to solve real-world problems in business and management.

Course Content:

Block I: Introduction to Industrial Economics
Unit 1: Concept, Scope, and Importance of Industrial Economics
Definition and objectives of industrial economics.
Scope and significance in modern business and management.

• Interrelationship with microeconomics, macroeconomics, and managerial economics.

• Role in policy formulation and strategic planning.
Unit 2: Theories of the Firm
• Classical, neoclassical, and modern theories of the firm.
• Objectives of the firm: profit maximization, sales maximization, and growth maximization.
• Behavioral approach and managerial theories.
• Practical examples: decision-making in corporate firms.
Unit 3: Industrial Growth and Structure
• Trends in industrial growth: global and Indian context.
• Classification of industries: small-scale, medium, and large-scale industries.
• Industrial concentration, integration, and diversification.
• Case illustration: growth patterns in Indian manufacturing industries.
Block II: Market Structure and Industrial Organization
Unit 4: Market Structure and Competition
• Perfect competition, monopolistic competition, monopoly, and oligopoly.

• Features, pricing behavior, and output decisions.
• Pricing strategies under different market structures.
• Case studies: pricing and output decisions in Indian industries.
Unit 5: Industrial Organization and Conduct
• Structure-Conduct-Performance (SCP) paradigm.

• Market power, barriers to entry, and strategic behavior.
• Role of advertising, research, and product differentiation.
• Real-world examples: industrial conduct in telecom and automobile sectors.
Unit 6: Industrial Concentration and Competition Policy
• Concept and measurement of industrial concentration.
• Herfindahl-Hirschman Index and Concentration Ratio.
• Competition Act, 2002 (India) and regulatory framework.
• Case illustration: merger regulations and anti-competitive practices.
Block III: Industrial Location, Size, and Scale
Unit 7: Industrial Location Theories
• Weber's theory of industrial location.

• Factors influencing industrial location: raw materials, transport, labor, markets.
• Modern approaches to location planning.
• Case study: location selection of a manufacturing plant in India.
Unit 8: Plant Size and Economies of Scale
• Concept of optimum size of a firm.
• Internal and external economies of scale.
• Small-scale vs large-scale production advantages.
• Practical example: comparative efficiency analysis in textile and automobile sectors.

Unit 9: Industrial Agglomeration and Regional Development
• Concept of industrial clusters and agglomeration economies.
• Role in regional development and employment generation.
• Government initiatives: SEZs, industrial parks, and growth centers.
• Case illustration: industrial clusters in Gujarat and Maharashtra.
Block IV: Industrial Policy and Regulation
Unit 10: Industrial Policy in India
• Objectives and evolution of industrial policy since independence.

• Key features of Industrial Policy Resolutions (1948, 1956, 1991).
• Liberalization, privatization, and globalization impact.
• Case analysis: policy impact on automobile and IT sectors.
Unit 11: Industrial Licensing and Regulation
• Need for licensing, regulation, and approval mechanisms.
• Licensing under the Industries (Development and Regulation) Act, 1951.
• Role of public sector undertakings and joint ventures.
• Practical examples: licensing in pharmaceuticals and steel industries.
Unit 12: Competition and Monopoly Regulation
• Competition Commission of India (CCI) and its functions.
• Anti-competitive practices: abuse of dominance, collusion, and cartelization.
• Remedies and penalties for unfair trade practices.
• Case illustration: CCI rulings on telecom and FMCG sectors.
Block V: Industrial Performance and Contemporary Issues
Unit 13: Productivity and Efficiency in Industries
• Measurement of industrial productivity: labor, capital, and total factor productivity.

• Techniques to improve efficiency: lean management, automation, and benchmarking.
• Case study: productivity improvements in automobile and IT industries.
Unit 14: Industrial Finance and Investment
• Sources of industrial finance: equity, debt, and venture capital.
• Capital budgeting, investment appraisal, and risk management.
• Tax incentives and financial planning for industrial investment.
• Practical illustration: investment decision-making for a new manufacturing unit.
Unit 15: Emerging Issues in Industrial Economics
• Role of technology, innovation, and R&D in industrial growth.
• Environmental regulation and sustainable industrial development.
• Globalization, FDI, and industrial competitiveness.
• Case study: green manufacturing and technology adoption in India.

Course Outcomes

On successful completion of this course, students will be able to:

1. Demonstrate comprehensive understanding of industrial economics theories and applications.

2. Analyze industrial structures and assess their implications for competition and efficiency.
3. Evaluate industrial policies, regulation, and government interventions.
4. Apply concepts of industrial location, scale, and organization to business planning.
5. Formulate strategies for industrial growth, productivity improvement, and resource allocation.

Reference:

1. Barthwal, R. R. (2018). *Industrial economics: An introductory text book*. New Age International.
2. Koutsoyiannis, A. (2019). *Modern microeconomics*. Macmillan.
3. Hay, D. A., & Morris, D. J. (2017). *Industrial economics and organization*. Oxford University Press.
4. Tirole, J. (2016). *The theory of industrial organization*. MIT Press.
5. Cherunilam, F. (2019). *Industrial economics: Indian perspective*. Himalaya Publishing House.
6. Cabral, L. (2017). *Introduction to industrial organization*. MIT Press.

Program: Master of Commerce (M.Com)

Course Name: Public Finance	Course Code: DMEA9102T
Semester: 1	Core / Elective: Elective (EAFM)
Teaching Scheme in Hrs (L:T:P): 4:0:0	Credits: 4
Type of course: Lecture+ Assignments	Total Contact Hours: 12
Continuous Internal Evaluation: 30 Marks	ESE: 70 Marks

Course Objectives

After completing this course, students will be able to:

1. Understand the fundamental principles, scope, and objectives of public finance.
2. Analyze government revenue, expenditure, and fiscal policy in economic management.
3. Examine the role of public finance in resource allocation, income distribution, and stabilization.
4. Evaluate taxation systems, fiscal federalism, and intergovernmental financial relations.
5. Apply public finance concepts to contemporary economic policy issues and decisionmaking.

Course Content:

Block I: Introduction to Public Finance
Unit 1: Concept, Scope, and Importance of Public Finance
Definition and objectives of public finance.
Scope of public finance in economic management.
Role of public finance in allocation, distribution, and stabilization.

Relationship between public finance, microeconomics, and macroeconomics.
Unit 2: Principles of Public Finance
Benefit principle and ability-to-pay principle.
Efficiency and equity in public finance.
Principles of fiscal responsibility and accountability.
Case illustration: application of principles in taxation and public expenditure.

Unit 3: Role of Public Finance in Economic Development
• Public finance as a tool for economic growth.
• Resource mobilization, capital formation, and investment in infrastructure.
• Addressing market failures and promoting social welfare.
• Case study: public finance initiatives in India's development planning.
Block II: Public Revenue
Unit 4: Sources of Public Revenue
• Tax revenue and non-tax revenue.
• Direct and indirect taxes: meaning, types, and objectives.
• Fees, fines, user charges, and other non-tax revenues.
• Practical examples: revenue composition in central and state governments.
Unit 5: Taxation Principles and Systems
• Principles of taxation: equity, efficiency, convenience, and certainty.

• Progressive, proportional, and regressive tax systems.
• Major taxes in India: income tax, corporate tax, GST, customs, excise.
• Case illustration: impact of GST on business and revenue collection.

Unit 6: Tax Reforms and Tax Planning
• Tax reforms in India: trends and recent changes.
• Tax planning for individuals and businesses.
• Direct vs indirect tax planning strategies.
• Case study: evaluation of tax reforms and their economic impact.
Block III: Public Expenditure
Unit 7: Concept, Types, and Principles of Public Expenditure
• Definition and significance of public expenditure.
• Classification: capital vs revenue expenditure, developmental vs non-developmental.
• Principles of public expenditure: maximum social advantage, prudence, and efficiency.
• Case example: government expenditure in health and education sectors.
Unit 8: Growth and Evaluation of Public Expenditure
• Causes of growth of public expenditure.
• Techniques for evaluating expenditure: cost-benefit analysis, social returns.
• Productivity and efficiency in public spending.
• Case study: evaluation of public expenditure programs in India.

Unit 9: Public Debt and Borrowing
• Meaning, types, and sources of public debt.
• Principles of public debt management.
• Debt sustainability and repayment strategies.
• Practical illustration: India's public debt profile and management strategies.
Block IV: Fiscal Policy and Budgeting
Unit 10: Fiscal Policy: Concepts and Objectives
• Definition and role of fiscal policy in economic stabilization.
• Objectives: economic growth, price stability, employment generation, income redistribution.
• Instruments of fiscal policy: taxation, expenditure, subsidies, borrowing.
• Case illustration: fiscal policy measures during recession or inflation.
Unit 11: Budgeting and Budgetary Techniques
• Concepts: budget, budgetary process, types of budgets.
• Traditional budgeting vs performance budgeting.
• Zero-based budgeting and outcome-based budgeting.
• Case study: preparation and analysis of Union Budget in India.

Unit 12: Fiscal Deficit, Surplus, and Debt Management
• Meaning and measurement of fiscal deficit and revenue deficit.
• Implications for monetary policy and macroeconomic stability.

• Debt management strategies for central and state governments.
• Case illustration: India's fiscal deficit trends and policy responses.
Block V: Fiscal Federalism and Contemporary Issues
Unit 13: Fiscal Federalism
• Principles and objectives of fiscal federalism.
• Intergovernmental transfers: grants, revenue sharing, and loans.
• Finance Commission and its role in India.
• Case study: allocation of central funds to states in India.
Unit 14: Public Finance and Economic Development
• Role of public finance in infrastructure development, social welfare, and poverty alleviation.
• Government intervention in market failures and externalities.
• Public-private partnerships (PPP) and development financing.
• Case illustration: fiscal policy measures for sustainable development.

Unit 15: Emerging Issues in Public Finance
▯ Tax compliance and evasion, digital taxation, and GST challenges.
▯ Fiscal sustainability, environmental taxation, and green finance.
▯ Globalization, international taxation, and fiscal policy coordination.
▯ Case study: innovative fiscal instruments for climate finance and sustainable growth.

Course Outcomes

On successful completion of this course, students will be able to:

1. Demonstrate in-depth understanding of public finance theory and its applications.
2. Analyze government budgets, fiscal policy, and public expenditure effectively.
3. Evaluate taxation principles, reforms, and their impact on economic efficiency.
4. Assess fiscal federalism and intergovernmental financial relations in India.
5. Formulate policy recommendations for efficient public resource management and economic development.

References:

1. Musgrave, R. A., & Musgrave, P. B. (2017). *Public finance in theory and practice*. McGraw-Hill.
2. Rosen, H. S., & Gayer, T. (2019). *Public finance* (11th ed.). McGraw-Hill Education.
3. Dalton, H. (2016). *Principles of public finance*. Routledge.
4. Bhatia, H. L. (2019). *Public finance*. Vikas Publishing House.
5. Tyagi, B. P. (2018). *Public finance*. Jai Prakash Nath& Co.
6. Cullis, J., & Jones, P. (2018). *Public finance and public choice*. Oxford University Press

Course Name: Banking & Financial System	Course Code: DMEA9103T
Semester: 1	Core / Elective: Elective (EAFM)
Teaching Scheme in Hrs (L:T:P): 4:0:0	Credits: 4
Type of course: Lecture+ Assignments	Total Contact Hours: 12
Continuous Internal Evaluation: 30 Marks	ESE: 70 Marks

Course Objectives

After completing this course, students will be able to:

1. Understand the structure, functions, and significance of banking and financial systems in India.
2. Analyze the role of banks and financial institutions in economic development.
3. Examine the regulatory framework governing banking and financial institutions in India.
4. Evaluate the instruments, products, and services offered by the financial system.
5. Apply knowledge of banking and financial systems in real-world financial decisionmaking and management.

Course Content

Block I: Introduction to Banking & Financial System
Unit 1: Concept, Scope, and Importance of Banking & Financial System
Definition and objectives of banking and financial systems.
Scope and significance in economic development.

• Functions of banking: credit creation, payments, and settlements.

• Relationship between banking, finance, and economic growth.
• Case example: role of banking in India's economic reforms.
Unit 2: Structure of Banking System in India
• Overview: Central Bank, Commercial Banks, Regional Rural Banks, Cooperative Banks.
• Classification: Public sector, private sector, foreign banks, and small finance banks.
• Functions and interrelations of different banking institutions.
• Case study: organizational structure of State Bank of India and its subsidiaries.
Unit 3: Financial System: Concept and Components
• Meaning, functions, and importance of financial system.
• Components: financial markets, financial institutions, financial instruments, and financial services.
• Intermediation and resource mobilization.
• Practical example: flow of funds through Indian financial system.
Block II: Banking Operations and Services
Unit 4: Commercial Banking Operations
• Deposit mobilization: types of deposits, interest rates, and schemes.

• Credit creation: principles, methods, and limitations.
• Loan and advances: types, appraisal, and management.
• Case illustration: lending practices of commercial banks in India.
Unit 5: Modern Banking Services

• Retail banking services: savings, current accounts, and wealth management.
• Corporate banking services: working capital finance, trade finance, and cash management.
• Digital banking: NEFT, RTGS, UPI, mobile banking, and online banking.
• Practical example: role of digital banking in financial inclusion.
Unit 6: Specialized Banking Services
• Merchant banking: functions, issue management, and advisory services.
• Investment banking: capital markets, underwriting, and portfolio management.
• Microfinance and priority sector lending.
• Case study: microfinance models in India (SHGs and NBFC-MFIs).
Block III: Financial Institutions
Unit 7: Reserve Bank of India (RBI) and Monetary Policy
• Structure, functions, and objectives of RBI.

• Instruments of monetary policy: quantitative and qualitative tools.
• Credit control and regulation of banks.
• Case example: RBI's role during economic slowdown and inflation control.
Unit 8: Development Financial Institutions (DFIs)
• Concept, objectives, and functions of DFIs.
• Major DFIs in India: SIDBI, NABARD, IFCI, and EXIM Bank.

• Role in industrial and rural development.
• Case illustration: financing of MSMEs by SIDBI and NABARD.
Unit 9: Non-Banking Financial Companies (NBFCs) and Cooperative Banks
• Concept, types, and role of NBFCs in financial intermediation.
• Cooperative banking system: structure, objectives, and functions.
• Regulatory framework: RBI and SEBI guidelines.
• Practical example: growth of NBFCs in India and risk management.
Block IV: Financial Markets and Instruments
Unit 10: Money Market and Capital Market
• Money market: instruments (Treasury bills, commercial papers, call money), functions, and participants.

▯ Capital market: primary and secondary markets, instruments (equity, bonds, debentures).
▯ Role in mobilizing savings and investment.
▯ Case study: IPO issuance and trading in NSE/BSE.
Unit 11: Derivatives, Mutual Funds, and Insurance
▯ Financial derivatives: forwards, futures, options, and swaps.
▯ Mutual funds: types, schemes, NAV, and risk-return characteristics.
▯ Insurance products: life, general, and health insurance.
▯ Practical illustration: hedging with derivatives and mutual fund investment strategies.
Unit 12: Innovations in Financial Markets

▯ Digital finance: fintech, mobile wallets, blockchain, and cryptocurrencies.
▯ Green finance and ESG (Environmental, Social, Governance) investments.
▯ Challenges and opportunities in modern financial markets.
▯ Case example: role of fintech companies in revolutionizing payments in India.
Block V: Regulation, Risk, and Contemporary Issues
Unit 13: Banking Regulation and Compliance
▯ Banking regulation: Basel norms, CRR, SLR, priority sector targets.

• Role of RBI, SEBI, IRDAI, and Ministry of Finance.
• Prudential norms and risk management in banking.
• Case study: implementation of Basel III norms in Indian banks.
Unit 14: Risk Management in Banking and Finance
• Types of risks: credit risk, market risk, operational risk, and liquidity risk.
• Techniques for risk assessment and mitigation.
• Financial derivatives and insurance as risk management tools.
• Practical example: risk management strategies in commercial banks.
Unit 15: Contemporary Issues in Banking & Financial System
• Financial inclusion, digital banking, and financial literacy.
• Non-performing assets (NPAs) and resolution mechanisms.
• Globalization, financial crises, and reforms in Indian banking sector.
• Case illustration: impact of COVID-19 on Indian banking and financial markets.

Course Outcomes

On successful completion of this course, students will be able to:

1. Demonstrate in-depth knowledge of the Indian banking and financial system.
2. Analyze the role of banks, financial markets, and institutions in mobilizing resources.

3. Evaluate the regulatory and policy framework affecting banking and finance.
4. Apply financial instruments and services effectively for corporate and individual financial planning.
5. Formulate strategies for risk management, investment, and financial intermediation.

References:

1. Bhole, L. M., &Mahakud, J. (2017). *Financial institutions and markets*. McGraw-Hill Education.
2. Khan, M. Y. (2019). *Indian financial system*. McGraw-Hill Education.
3. Pathak, B. V. (2018). *The Indian financial system*. Pearson Education.
4. Saunders, A., & Cornett, M. M. (2019). *Financial institutions management*. McGraw-Hill.
5. Gurusamy, S. (2020). *Banking theory: Law and practice*. McGraw-Hill Education.
6. Machiraju, H. R. (2018). *Indian financial system*. Vikas Publishing House.

SYLLABUS

(SEMESTER-II)

Program: Master of Commerce (M.Com)

Course Name: Marketing Management	Course Code: DMCM9201T

Semester: 2	Core / Elective: Core
Teaching Scheme in Hrs (L:T:P): 4:0:0	Credits: 4
Type of course: Lecture+ Assignments	Total Contact Hours: 12
Continuous Internal Evaluation: 30 Marks	ESE: 70 Marks

Course Objectives

After completing this course, students will be able to:

1. Understand the fundamental concepts, principles, and functions of marketing management.
2. Analyze consumer behavior, market segmentation, and targeting strategies.
3. Examine product, pricing, distribution, and promotional strategies in diverse market environments.
4. Evaluate contemporary marketing practices, digital marketing, branding, and marketing analytics.
5. Apply marketing management principles for strategic decision-making and competitive advantage in dynamic markets.

Course Content:

Block I: Introduction to Marketing Management
Unit 1: Concept, Scope, and Importance of Marketing
Definitions by Kotler, AMA, and Indian context.
Marketing as an economic and social process.

• Functions: buying, selling, transportation, financing, risk-bearing, standardization.
• Marketing philosophy vs. marketing function.
• Role of marketing in economic development, innovation, and competition.
• Case study: Evolution of marketing in Indian FMCG sector (Hindustan Unilever, Patanjali).
Unit 2: Marketing Environment
• Microenvironment: company, suppliers, competitors, customers, intermediaries, publics.
• Macroenvironment: demographic, economic, natural, technological, political-legal, sociocultural.
• PESTEL analysis: application to real business scenarios.
• Competitive environment: Porter's Five Forces analysis.
• Practical example: Market analysis and positioning of Tata Motors in passenger vehicle segment.
Unit 3: Marketing Concepts and Philosophies
• Production, product, selling, marketing, societal marketing, and holistic marketing concepts.
• Marketing mix: 4Ps, 7Ps, extended marketing mix for services.
• Customer-centric marketing: customer orientation, relationship focus.

▯ Strategic focus: market leadership, niche strategy, differentiation.
▯ Case illustration: CSR initiatives of companies like ITC and TATA.

Block II: Consumer Behavior and Market Segmentation
Unit 4: Consumer Behavior
▯ Consumer buying decision process: need recognition, information search, evaluation, purchase, post-purchase behavior.
▯ Psychological factors: motivation, perception, learning, attitude, personality.
▯ Social factors: family, reference groups, culture, subculture.
▯ Economic and situational influences.
▯ Buyer behavior models: Engel-Kollat-Blackwell, Howard-Sheth model.
▯ Case example: Consumer behavior in e-commerce (Amazon vs Flipkart).
Unit 5: Market Segmentation, Targeting, and Positioning (STP)
▯ Concept and significance of segmentation, targeting, and positioning.
▯ Bases for segmentation: geographic, demographic, psychographic, behavioral.
▯ Targeting strategies: undifferentiated, differentiated, concentrated, micromarketing.
▯ Positioning strategies: differentiation, perceptual mapping.

▯ Practical example: STP in smartphone brands (Apple, Samsung, Xiaomi).
▯ Activity: Create a positioning map for local brands in any industry.
Unit 6: Marketing Research and Information Systems
▯ Role of marketing research in strategic and tactical decisions.
▯ Marketing Information System (MIS): data collection, analysis, reporting.
▯ Research methods: primary (surveys, interviews, observation) and secondary sources.

▯ Quantitative vs qualitative research techniques.
▯ Case illustration: Market research for launching a new FMCG product (Detergents or Beverages).
Block III: Product and Pricing Strategies
Unit 7: Product Management
▯ Product concept, classification (consumer vs industrial, convenience, shopping, specialty).
▯ Product life cycle (PLC) stages: introduction, growth, maturity, decline; strategies at each stage.
▯ New product development (idea generation, screening, concept development, commercialization).
▯ Branding, packaging, labeling strategies, brand equity, and brand loyalty.

▯ Case study: Product strategy in consumer electronics (Apple iPhone lifecycle management).
Unit 8: Pricing Strategies
▯ Pricing objectives: profit maximization, market share, survival, image, social objectives.
▯ Factors affecting pricing: cost, demand, competition, government regulations, market structure.
▯ Pricing strategies: penetration, skimming, competition-based, value-based, psychological, dynamic pricing.
▯ Discount and allowance strategies: seasonal, quantity, trade, cash discounts.
▯ Practical illustration: Pricing strategy of luxury vs mass-market products (Mercedes vs Maruti Suzuki).
Unit 9: Product Mix and Services Marketing
▯ Product mix strategies: width, length, depth, consistency.
▯ Product line decisions and product modification strategies.
▯ Services marketing: characteristics (intangibility, inseparability, perishability, variability).
▯ Service quality models: SERVQUAL, GAP analysis.
▯ Innovations in product and service offerings.

• Case example: Service marketing in hospitality (OYO) and banking (HDFC/ICICI).
Block IV: Distribution and Promotion Strategies
Unit 10: Distribution Channels and Logistics
• Concept, functions, and types of distribution channels: direct, indirect, hybrid.
• Channel design, selection, and evaluation.
• Retailing and wholesaling: modern retail formats (malls, supermarkets, e-commerce).
• Physical distribution, logistics, inventory, transportation, warehousing.
• Case illustration: Distribution strategy of retail giants like Amazon, Flipkart, Reliance Retail.
Unit 11: Integrated Marketing Communication (IMC)
• Promotion mix: advertising, personal selling, sales promotion, public relations, direct marketing.
• Role of IMC in brand building, customer engagement, and loyalty.
• Planning and budgeting for promotional campaigns.
• Case example: Integrated marketing campaigns by multinational brands (Coca-Cola, Nestle).
Unit 12: Digital Marketing and Social Media Strategies

• Digital marketing channels: websites, social media, email, mobile marketing, SEO, SEM.
• Social media marketing: Facebook, Instagram, LinkedIn, Twitter campaigns.
• Content marketing, influencer marketing, analytics, KPIs, ROIs.
• Case study: Social media campaign analysis for a product launch (Nykaa, Zomato).
• Activity: Design a digital marketing plan for a new product or service.
Block V: Contemporary Marketing Practices
Unit 13: Strategic Marketing Management
• Marketing planning process: situation analysis, objectives, strategy, implementation, control.
• Competitive analysis: SWOT, BCG matrix, Ansoff Matrix, Porter's generic strategies.
• Strategic marketing frameworks for long-term competitive advantage.
• Case study: Marketing strategy of a leading FMCG (ITC) or IT company (Infosys).
Unit 14: Customer Relationship Management (CRM) and Loyalty Programs
• CRM concepts, components, and benefits.
• Customer retention, loyalty programs, personalization, and data-driven marketing.
• Tools for CRM: CRM software (Salesforce, Zoho CRM).
• Practical example: CRM strategies in banking (HDFC/ICICI) and retail (Amazon Prime).

Unit 15: Emerging Trends in Marketing
• Green marketing, ethical marketing, and sustainability practices.
• Experiential marketing, influencer marketing, AI, and ML in marketing analytics.
• Globalization and international marketing strategies.
• Case illustration: Innovations by global brands in India (PepsiCo, Unilever).
• Activity: Analyze a brand's social responsibility initiative and marketing impact.

Course Outcomes

On successful completion of this course, students will be able to:

1. Demonstrate comprehensive knowledge of marketing concepts, strategies, and tools.
2. Analyze market trends, consumer behavior, and competitive forces effectively.
3. Formulate marketing strategies including product, price, place, and promotion decisions.
4. Evaluate the impact of digital marketing, branding, and marketing analytics on business performance.
5. Design marketing plans and campaigns to achieve organizational objectives, build strong brands, and ensure customer satisfaction.

References:

1. Kotler, P., & Keller, K. L. (2022). *Marketing management* (16th ed.). Pearson Education.
2. Armstrong, G., & Kotler, P. (2021). *Principles of marketing* (18th ed.). Pearson.
3. Ramaswamy, V. S., &Namakumari, S. (2019). *Marketing management: Indian context*. McGraw-Hill Education.
4. Stanton, W. J., Etzel, M. J., & Walker, B. J. (2018). *Fundamentals of marketing*.

McGraw-Hill.

5. Saxena, R. (2020). *Marketing management*. McGraw-Hill Education.
6. Kumar, A., &Meenakshi, N. (2018). *Marketing management*. Vikas Publishing House.

Program: Master of Commerce (M.Com)

Course Name: Financial Management	Course Code: DMCM9202T
Semester: 2	Core / Elective: Core
Teaching Scheme in Hrs (L:T:P): 4:0:0	Credits: 4
Type of course: Lecture+ Assignments	Total Contact Hours: 12
Continuous Internal Evaluation: 30 Marks	ESE: 70 Marks

Course Objectives

After completing this course, students will be able to:

1. Understand the fundamental principles, concepts, and scope of financial management.
2. Analyze financial statements and evaluate financial performance using ratios and other techniques.
3. Examine investment, financing, and dividend decisions in corporate financial management.
4. Apply tools and techniques for capital budgeting, working capital, and risk management.
5. Develop skills to make strategic financial decisions for enhancing value and achieving organizational goals.

Course Content

Block I: Introduction to Financial Management
Unit 1: Concept, Scope, and Objectives of Financial Management
Definition and nature of financial management.
Scope and functions: procurement, allocation, and control of finance.

• Goals of financial management: profit maximization vs wealth maximization.

• Importance of financial management in modern business.
• Case illustration: Financial decision-making in Indian corporate sector (Tata Group).
Unit 2: Financial Environment and Role of Finance Manager
• Financial system in India: banks, financial institutions, markets.
• Role and responsibilities of a finance manager in strategic decision-making.
• Ethical considerations and corporate governance in finance.
• Practical example: Role of CFO in planning and risk management.
Unit 3: Time Value of Money (TVM)
• Concept, significance, and calculations: present value, future value, and annuities.
• Compounding and discounting techniques.
• Applications in investment appraisal, loan amortization, and bond pricing.
• Case study: Valuation of corporate bonds and fixed deposits.
Block II: Financial Analysis and Planning
Unit 4: Financial Statement Analysis
• Analysis and interpretation of balance sheet and profit & loss account.

• Techniques: horizontal, vertical, and ratio analysis.
• Limitations and uses of financial statement analysis.
• Case illustration: Ratio analysis of Infosys Ltd.
Unit 5: Funds Flow and Cash Flow Analysis

• Concepts of fund flow and cash flow.
• Preparation of funds flow statement and cash flow statement.
• Analysis for decision-making and liquidity assessment.
• Practical example: Cash flow analysis of a manufacturing firm.
Unit 6: Financial Planning and Forecasting
• Importance of financial planning for business growth.
• Steps and methods of financial forecasting.
• Pro forma statements and budgeted financial statements.
• Case study: Forecasting sales, costs, and profits for a new venture.
Block III: Capital Structure and Financing Decisions
Unit 7: Capital Structure Concepts
• Meaning, significance, and determinants of capital structure.

• Theories: Net Income (NI), Net Operating Income (NOI), Modigliani-Miller (MM), Trade-off theory.
• Optimum capital structure and factors affecting it.
• Case illustration: Capital structure decisions in Tata Motors and Reliance Industries.
Unit 8: Cost of Capital
• Concepts and types: cost of equity, debt, preference shares, and retained earnings.
• Weighted Average Cost of Capital (WACC) and marginal cost of capital.

• Practical example: Computation of WACC for corporate projects.
Unit 9: Leverage and Capital Gearing
• Concept of financial, operating, and combined leverage.
• Measurement of leverage and its impact on risk and return.
• Case study: Effect of leverage on profitability in manufacturing vs service sector.
Block IV: Investment and Dividend Decisions
Unit 10: Capital Budgeting Techniques
• Importance and process of capital budgeting.
• Techniques: Payback period, Net Present Value (NPV), Internal Rate of Return (IRR), Profitability Index (PI), Accounting Rate of Return (ARR).

• Risk-adjusted discount rate and sensitivity analysis.
• Case illustration: Evaluation of a new plant investment project.
Unit 11: Working Capital Management
• Concepts, components, and types of working capital.
• Determinants of working capital requirement.
• Management of cash, receivables, and inventory.
• Practical example: Cash budgeting and receivables management in a trading firm.
Unit 12: Dividend Policy Decisions
• Dividend concepts: types, relevance, and theories (Walter, Gordon, MM).
• Factors affecting dividend policy: liquidity, profitability, legal constraints.
• Dividend payout vs retention policy.
• Case illustration: Dividend policy analysis of ITC Ltd.
Block V: Risk Management and Contemporary Issues
Unit 13: Risk and Return Analysis
• Types of risk: business, financial, market, operational, and systemic risk.
• Measurement of risk and expected return.

Portfolio theory and CAPM (Capital Asset Pricing Model).
Practical illustration: Risk-return analysis of diversified investment portfolio.
Unit 14: Corporate Valuation and Financial Strategies
Valuation of shares and firms: DCF, EPS approach, market multiples.
Mergers and acquisitions: financial and strategic considerations.
Case study: Valuation of Tata Steel or Infosys for investment decision.
Unit 15: Emerging Trends in Financial Management
International financial management and global capital markets.
Behavioral finance, FinTech, digital payments, and blockchain in finance.
Sustainable finance and ethical financial management practices.
Case illustration: Impact of FinTech and digital banking on corporate finance in India.

Course Outcomes

On successful completion of this course, students will be able to:

1. Demonstrate comprehensive knowledge of financial management principles and practices.
2. Analyze and interpret financial statements for decision-making.

3. Formulate investment, financing, and dividend policies in a corporate context.
4. Evaluate capital budgeting proposals and working capital requirements.
5. Apply modern financial tools, risk management techniques, and value-based financial strategies.

References:

1. Brigham, E. F., &Ehrhardt, M. C. (2020). *Financial management: Theory and practice* (16th ed.). Cengage Learning.
2. Van Horne, J. C., &Wachowicz, J. M. (2017). *Fundamentals of financial management*. Pearson.
3. Khan, M. Y., & Jain, P. K. (2020). *Financial management*. McGraw-Hill Education.
4. Pandey, I. M. (2019). *Financial management* (11th ed.). Vikas Publishing House.
5. Chandra, P. (2021). *Financial management: Theory and practice*. McGraw-Hill Education.
6. Brealey, R. A., Myers, S. C., & Allen, F. (2020). *Principles of corporate finance* (13th ed.). McGraw-Hill.

Program: Master of Commerce (M.Com)

Course Name: Managerial Economics	Course Code: DMCM9203T
Semester: 2	Core / Elective: Core
Teaching Scheme in Hrs (L:T:P): 4:0:0	Credits: 4
Type of course: Lecture+ Assignments	Total Contact Hours: 12
Continuous Internal Evaluation: 30 Marks	ESE: 70 Marks

Course Objectives

After completing this course, students will be able to:

1. Understand the basic concepts and principles of managerial economics and their application in decision-making.
2. Analyze demand, supply, cost, and production functions for business decision-making.
3. Examine pricing, output, and resource allocation strategies under different market structures.
4. Apply tools of managerial economics for profit planning, risk analysis, and strategic business planning.
5. Develop skills to integrate microeconomic and macroeconomic factors into managerial decisions.

Course Content:

Block I: Introduction to Managerial Economics
Unit 1: Concept, Nature, and Scope of Managerial Economics
▯ Definition and significance of managerial economics.
▯ Nature and scope: microeconomic foundations, managerial decision-making.

▯ Role of managerial economics in business strategy.
▯ Decision-making under certainty, risk, and uncertainty.
▯ Case illustration: Strategic decisions in Tata Consultancy Services (TCS).
Unit 2: Fundamental Economic Concepts for Managers
▯ Opportunity cost, incremental concept, time perspective, discounting principle.
▯ Marginalism, equi-marginal principle, and optimization techniques.

• Practical example: Applying marginal analysis in production and marketing decisions.
Unit 3: Managerial Economics and Decision-Making
• Managerial economics as a tool for planning and policy formulation.
• Interaction with finance, marketing, and operations management.
• Cost-benefit analysis in business decision-making.
• Case study: Investment decisions by Infosys in global IT markets.
Block II: Demand Analysis and Forecasting
Unit 4: Demand and Determinants of Demand
• Concept and types of demand: individual, market, derived, and composite demand.
• Determinants of demand: price, income, preferences, substitutes, complements.
• Law of demand and exceptions.
• Practical illustration: Price elasticity impact on FMCG products.
Unit 5: Demand Elasticity and Measurement

• Price elasticity, income elasticity, cross elasticity of demand.
• Determinants of elasticity.
• Methods of measuring elasticity: percentage, point, total outlay, and regression methods.

• Case example: Pricing decisions in telecom services based on elasticity analysis.
Unit 6: Demand Forecasting Techniques
• Importance of demand forecasting in managerial decision-making.
• Qualitative methods: Delphi method, market surveys, expert opinion.
• Quantitative methods: trend analysis, moving averages, regression, exponential smoothing.
• Practical example: Forecasting sales for seasonal products like beverages.
Block III: Production and Cost Analysis
Unit 7: Production Function and Laws of Production
• Production function: short-run and long-run perspectives.
• Law of variable proportions and returns to scale.
• Isoquants and isocost analysis.
• Case study: Production planning in automotive industry (Maruti Suzuki).
Unit 8: Cost Analysis and Concepts
• Classification of costs: fixed, variable, direct, indirect, explicit, implicit.
• Short-run and long-run cost curves, break-even analysis.

• Learning curve and its application in cost reduction.

• Practical illustration: Cost analysis for a textile manufacturing unit.
Unit 9: Profit Analysis and Management
• Concept of profit, measurement, and types: accounting vs economic profit.
• Profit planning and control techniques.
• Risk and uncertainty in profit management.
• Case example: Profit planning in FMCG sector (HUL, Nestle India).
Block IV: Market Structure and Pricing Decisions
Unit 10: Market Structures and Competitive Strategies
• Classification: perfect competition, monopoly, monopolistic competition, oligopoly.
• Characteristics, price-output determination in different markets.
• Strategic behavior and competitive advantage.
• Case illustration: Market analysis of the Indian airline industry (Indigo, Air India).
Unit 11: Pricing Policies and Methods
• Objectives of pricing: profit maximization, market share, survival.
• Pricing methods: cost-plus, marginal cost, target return, competitive, penetration, skimming.
• Dynamic pricing and psychological pricing in retail and e-commerce.

▯ Practical example: Pricing strategies in online marketplaces (Amazon, Flipkart).
Unit 12: Factor Pricing and Resource Allocation

▯ Pricing of factors of production: labor, capital, land, entrepreneurship.
▯ Marginal productivity theory of factor pricing.
▯ Efficient allocation of resources and managerial implications.
▯ Case study: Wage determination in IT and manufacturing sectors.
Block V: Macroeconomic Analysis and Contemporary Issues
Unit 13: Business Cycles and Economic Environment
▯ Phases of business cycles: expansion, peak, recession, trough.
▯ Impact of macroeconomic variables on managerial decisions.
▯ Fiscal and monetary policy implications for business.
▯ Case illustration: COVID-19 impact on Indian manufacturing and service sectors.
Unit 14: Inflation, Deflation, and Managerial Implications
▯ Types and causes of inflation and deflation.
▯ Impact on pricing, cost, and profitability.
▯ Measures to hedge against inflationary risks.

▯ Practical example: Pricing strategies in FMCG and consumer durable sectors during inflation.
Unit 15: Contemporary Trends in Managerial Economics
▯ Globalization, liberalization, and digital economy impacts.
▯ Behavioral economics and decision-making biases.
▯ Sustainable business practices, green economics, and ethical considerations.
▯ Case illustration: Strategic decisions by Indian IT firms in global markets

Course Outcomes

On successful completion of this course, students will be able to:

1. Demonstrate comprehensive knowledge of managerial economics concepts and frameworks.
2. Analyze demand, production, cost, and pricing problems using quantitative tools.
3. Apply economic principles to make strategic decisions related to production, pricing, and investment.
4. Evaluate market structures and competitive strategies for business planning.
5. Integrate microeconomic and macroeconomic insights to solve real-world business problems.

References:

1. Thomas, C. R., & Maurice, S. C. (2018). *Managerial economics* (12th ed.). McGraw-Hill Education.
2. Salvatore, D. (2019). *Managerial economics in a global economy* (9th ed.). Oxford University Press.

3. Gupta, G. S. (2017). *Managerial economics*. McGraw-Hill Education.
4. Keat, P. G., & Young, P. K. Y. (2018). *Managerial economics: Economic tools for today's decision makers*. Pearson.
5. Dwivedi, D. N. (2020). *Managerial economics*. Vikas Publishing House.
6. Varshney, R. L., &Maheshwari, K. L. (2019). *Managerial economics*. Sultan Chand & Sons.

Program: Master of Commerce (M.Com)

Course Name: Retail Management	Course Code: DMAD9201T
Semester: 2	Core / Elective: Elective (B.AD)
Teaching Scheme in Hrs (L:T:P): 4:0:0	Credits: 4
Type of course: Lecture+ Assignments	Total Contact Hours: 12
Continuous Internal Evaluation: 30 Marks	ESE: 70 Marks

Course Objectives

After completing this course, students will be able to:

1. Understand the fundamental concepts, principles, and scope of retail management.
2. Analyze retail market trends, consumer behavior, and segmentation strategies.
3. Examine store operations, merchandising, and supply chain management in retail.
4. Evaluate retail strategies, marketing communications, and digital retailing practices.
5. Apply retail management principles for strategic decision-making and competitive advantage.

Course Content:

Block I: Introduction to Retail Management
Unit 1: Concept, Scope, and Importance of Retail Management
Definition, nature, and scope of retailing.
Functions of retail management: buying, selling, merchandising, customer service.
Role of retail in the economy and its contribution to GDP.
Retailing as a career and professional opportunities.

Case study: Evolution of organized retailing in India (Reliance Retail, Big Bazaar).
Unit 2: Retailing Environment and Trends
Macro and microenvironment affecting retail.
Retail formats: departmental stores, supermarkets, hypermarkets, specialty stores, ecommerce.
Emerging trends: omnichannel retailing, experiential retail, sustainable retail.
Practical example: Impact of global retail trends on Indian markets.
Unit 3: Retail Strategy and Planning
Strategic retail planning process.
Retail mix: merchandise, store design, customer service, pricing, promotion.
Retail positioning and competitive strategies.

• Case illustration: Retail strategy of IKEA in India.
Block II: Consumer Behavior and Retail Market Segmentation
Unit 4: Consumer Behavior in Retailing
• Consumer decision-making process in retail: need recognition, information search, evaluation, purchase, post-purchase behavior.
• Psychological, social, and cultural influences.
• Retail shopper behavior: footfall analysis, shopping patterns, impulse buying.
• Case study: Consumer behavior analysis in fashion retail (Myntra, Pantaloons).
Unit 5: Retail Market Segmentation, Targeting, and Positioning (STP)

• Bases for segmentation: demographic, psychographic, geographic, behavioral.
• Target market selection: niche, mass-market, and differentiated approaches.
• Retail positioning and differentiation strategies.
• Practical example: STP strategies of luxury vs mass-market retail brands.
Unit 6: Retail Market Research and Analytics
• Role of retail research in decision-making.
• Methods: surveys, observations, mystery shopping, data analytics.

Retail metrics: sales per square foot, inventory turnover, basket size, customer lifetime value.
Case illustration: Use of data analytics in Flipkart and Amazon for strategic retail decisions.
Block III: Store Operations and Merchandising
Unit 7: Store Location, Layout, and Design
Factors influencing store location: demographic, traffic, competition.
Store layout types: grid, free-flow, boutique, mixed.
Visual merchandising and store aesthetics.
Case study: Store layout strategy of Westside or Spencer's.
Unit 8: Merchandise Management
Merchandise planning: assortment planning, category management.
Buying, sourcing, and vendor management.

Pricing strategies: everyday low pricing, high-low pricing, promotional pricing.
Practical illustration: Merchandise planning in apparel retail chains.
Unit 9: Inventory and Supply Chain Management in Retail
Importance of inventory control and supply chain in retail.

• Inventory techniques: JIT, EOQ, ABC analysis.
• Role of technology: RFID, ERP, POS systems in retail operations.
• Case example: Supply chain efficiency in Big Bazaar and Amazon India.
Block IV: Retail Marketing and Customer Engagement
Unit 10: Retail Promotion and Advertising
• Promotion strategies: in-store promotions, loyalty programs, seasonal campaigns.
• Advertising channels for retail: print, digital, social media, influencer marketing.
• Retail communication mix and branding.
• Practical example: Integrated retail campaigns by FabIndia and Nykaa.
Unit 11: Customer Relationship Management (CRM) in Retail
• CRM concepts: customer acquisition, retention, loyalty programs.
• Tools and techniques: loyalty cards, mobile apps, personalized offers.
• Customer satisfaction measurement and feedback management.
• Case illustration: CRM strategies by Amazon Prime and Flipkart Plus.
Unit 12: Digital Retailing and E-Commerce

• Online retailing, m-commerce, omnichannel retail strategies.

• Role of digital marketing in driving online sales.
• Technology adoption: AI, chatbots, AR/VR in retail.
• Practical example: E-commerce strategy of Myntra, Amazon India, and Tata Cliq.
Block V: Contemporary Issues and Trends in Retail Management
Unit 13: Retail Pricing, Promotion, and Sales Strategies
• Strategic pricing: dynamic pricing, psychological pricing, markdowns.
• Sales strategies and performance evaluation.
• Promotions, discounts, and loyalty programs.
• Case illustration: Pricing and promotional strategies of Flipkart Big Billion Days.
Unit 14: Retail Analytics and Performance Measurement
• Key performance indicators (KPIs): sales per square foot, conversion ratio, inventory turnover.
• Use of data analytics and dashboards in retail decision-making.
• Predictive analytics and consumer insights.
• Practical example: Retail analytics in fashion and grocery segments.
Unit 15: Emerging Trends in Retail Management
• Sustainability in retail: green stores, ethical sourcing, corporate social responsibility.

Experiential retail, AI-driven personalization, IoT-enabled stores.
International retail trends and their application in Indian retail.
Case study: Innovative retail experiences by IKEA, Decathlon, and Amazon

Course Outcomes

On successful completion of this course, students will be able to:

1. Demonstrate comprehensive knowledge of retail management concepts and practices.
2. Analyze consumer behavior, retail market dynamics, and competitive retail strategies.
3. Formulate merchandising, pricing, and store management strategies effectively.
4. Evaluate the impact of digital retailing, e-commerce, and omnichannel strategies.
5. Design and implement retail plans, campaigns, and customer engagement programs to drive sales and loyalty.

References:

1. Levy, M., &Weitz, B. A. (2019). *Retailing management* (9th ed.). McGraw-Hill Education.
2. Berman, B., Evans, J. R., & Chatterjee, P. (2018). *Retail management: A strategic approach*. Pearson.
3. Bajaj, C., Tuli, R., & Srivastava, N. V. (2017). *Retail management*. Oxford University Press.
4. Gibson, G. (2019). *Retail management*. Himalaya Publishing House.
5. Dunne, P. M., Lusch, R. F., & Carver, J. R. (2018). *Retailing*. Cengage Learning.
6. Swapna Pradhan. (2018). *Retailing management*. McGraw-Hill Education.

Program: Master of Commerce (M.Com)

Course Name: Industrial Relations	Course Code: DMAD9202T
Semester: 2	Core / Elective: Elective (B.AD)
Teaching Scheme in Hrs (L:T:P): 4:0:0	Credits: 4
Type of course: Lecture+ Assignments	Total Contact Hours: 12
Continuous Internal Evaluation: 30 Marks	ESE: 70 Marks

Course Objectives

After completing this course, students will be able to:

1. Understand the concept, scope, and significance of industrial relations in organizations.
2. Analyze the role of trade unions, employers, and government in shaping industrial relations.
3. Examine the legal framework governing industrial relations in India.
4. Evaluate strategies for conflict resolution, grievance handling, and collective bargaining.
5. Apply principles of industrial relations to enhance organizational effectiveness, employee satisfaction, and productivity.

Course Content:

Block I: Introduction to Industrial Relations
Unit 1: Concept, Scope, and Importance of Industrial Relations
Definition, objectives, and significance of industrial relations.
Factors affecting industrial relations: economic, social, technological, and political.
Importance of harmonious industrial relations for organizational success.

• Case illustration: Industrial relations practices in Tata Steel and Infosys.
Unit 2: Industrial Relations in India: Historical Perspective
• Evolution of industrial relations in India.
• Key developments during pre- and post-independence periods.
• Role of industrialization and labor movements in shaping IR.
• Practical example: Lessons from labor movements in Jamshedpur and Mumbai.
Unit 3: Industrial Relations Systems and Models
• Models of industrial relations: unitarist, pluralist, and radical.
• Comparison and application of different IR models in India.
• Organizational approach to maintaining industrial harmony.
• Case study: Application of pluralist IR model in large-scale manufacturing units.
Block II: Trade Unions and Employer Organizations
Unit 4: Trade Unions: Concept, Objectives, and Functions
• Meaning and objectives of trade unions.
• Functions: collective bargaining, welfare activities, dispute resolution.
• Types of trade unions: craft, industrial, general, and federations.

• Case illustration: Trade union operations in public sector undertakings (PSUs).
Unit 5: Employer Organizations
• Concept and role of employer associations.

• Functions: policy advocacy, industrial harmony, training, and development.
• Interaction with government and trade unions.
• Practical example: Confederation of Indian Industry (CII) and Federation of Indian Chambers of Commerce & Industry (FICCI) initiatives.
Unit 6: Labor-Management Relations
• Nature and importance of labor-management relations.
• Strategies for fostering cooperation and resolving conflicts.
• Role of leadership, communication, and negotiation in IR.
• Case study: Successful labor-management cooperation in Maruti Suzuki India.
Block III: Industrial Disputes and Grievance Management
Unit 7: Industrial Disputes: Concept and Causes
• Definition, forms, and types of industrial disputes.
• Causes: economic, social, psychological, organizational.
• Impact of disputes on productivity and industrial harmony.

• Practical illustration: Analysis of strikes and lockouts in Indian industries.
Unit 8: Industrial Dispute Resolution Mechanisms
• Machinery for dispute resolution: conciliation, arbitration, adjudication.
• Role of Industrial Courts, Labour Courts, and Tribunals.
• Case study: Arbitration practices in resolving wage disputes in the textile industry.
Unit 9: Grievance Handling and Employee Counseling

• Meaning and significance of grievance handling.
• Steps in grievance redressal and counseling techniques.
• Role of HR managers in maintaining positive employee relations.
• Case example: Grievance redressal practices in IT firms like Infosys and Wipro.
Block IV: Collective Bargaining and Industrial Policies
Unit 10: Collective Bargaining: Concept and Process
• Definition, objectives, and importance of collective bargaining.
• Stages: preparation, negotiation, settlement, and implementation.
• Strategies for effective negotiation and conflict resolution.
• Case study: Collective bargaining in the Indian banking sector.

Unit 11: Industrial Legislation and Labor Laws
• Key labor laws: Industrial Disputes Act, 1947; Trade Unions Act, 1926; Payment of Wages Act, 1936.
• Laws related to health, safety, and welfare of employees.
• Role of compliance in industrial relations.
• Practical example: Application of labor laws in manufacturing vs service sectors.
Unit 12: Industrial Policy and Government Role
• Industrial policy evolution in India.
• Role of government in promoting industrial peace and labor welfare.
• Public sector industrial relations and policy interventions.
• Case illustration: Government mediation in disputes in the public transport sector.
Block V: Contemporary Issues in Industrial Relations
Unit 13: Employee Participation and Engagement
• Concepts and importance of employee participation in decision-making.
• Methods: works committees, joint management councils, suggestion schemes.
• Case study: Employee engagement practices in IT and manufacturing sectors.
Unit 14: Industrial Relations in the Globalized Economy

▯ Impact of globalization, liberalization, and privatization on IR.
▯ Cross-cultural management and international labor standards.
▯ Practical example: Multinational corporations' IR strategies in India.
Unit 15 Emerging Trends and Challenges in Industrial Relations
▯ Industrial relations in the gig economy and flexible work arrangements.
▯ Use of technology, digital HR, and AI in managing labor relations.
▯ Challenges: contract labor, automation, ethical issues, and workforce diversity.
▯ Case illustration: IR challenges in e-commerce and delivery sectors (Amazon, Swiggy).

Course Outcomes

On successful completion of this course, students will be able to:

1. Demonstrate a comprehensive understanding of industrial relations concepts, frameworks, and practices.
2. Analyze labor-management relationships and identify factors affecting industrial harmony.
3. Apply knowledge of labor laws and industrial policies to organizational decision-making.
4. Evaluate strategies for negotiation, collective bargaining, dispute resolution, and employee engagement.
5. Design and implement effective industrial relations policies to promote a positive organizational climate.

References:

1. C.S. VenkataRatnam. (2017). *Industrial relations*. Oxford University Press.
2. ArunMonappa. (2018). *Industrial relations and labour laws*. McGraw-Hill Education.
3. P.R.N. Sinha, I.B. Sinha, &SeemaPriyadarshiniShekhar. (2019). *Industrial relations, trade unions and labour legislation*. Pearson.
4. Kapoor, N. D. (2019). *Elements of industrial law*. Sultan Chand & Sons.
5. Mamoria, C. B., &Mamoria, S. (2018). *Dynamics of industrial relations*. Himalaya Publishing House.
6. Venkataratnam, C. S. (2016). *Globalization and labour-management relations*. Sage Publications.

Program: Master of Commerce (M.Com)

Course Name: Consumer Behavior	**Course Code: D**MAD9203T
Semester: 2	Core / Elective: Elective (B.AD)
Teaching Scheme in Hrs (L:T:P): 4:0:0	Credits: 4
Type of course: Lecture+ Assignments	Total Contact Hours: 12
Continuous Internal Evaluation: 30 Marks	ESE: 70 Marks

Course Objectives

After completing this course, students will be able to:

1. Understand the fundamental concepts, theories, and models of consumer behaviour.
2. Analyze psychological, social, cultural, and personal factors influencing consumer decision-making.
3. Examine consumer decision-making processes and post-purchase behaviour.
4. Apply consumer behaviour insights to marketing strategy, product positioning, and promotion.

5. Evaluate emerging trends in consumer behaviour, including digital, ethical, and sustainable consumption.

Course Content:

Block I: Introduction to Consumer Behaviour
Unit 1: Concept, Scope, and Importance of Consumer Behaviour
Definition, nature, and significance of consumer behaviour in marketing.
Scope: individual, organizational, and societal dimensions.
Relevance to marketing mix decisions: product, price, place, promotion.

Relationship with marketing research, segmentation, and branding.
Case illustration: HUL's rural marketing strategies and consumer adaptation.
Discussion: Role of consumer understanding in product innovation.
Unit 2: Consumer Behaviour Theories and Models
Classical theories: Maslow's hierarchy of needs, Herzberg's motivation-hygiene theory, Pavlovian conditioning.
Contemporary models: Engel-Kollat-Blackwell (EKB), Howard-Sheth model, Nicosia model, Sheth model.
Application of models in product design, advertising, and pricing strategies.
Practical example: Using Maslow's hierarchy to target luxury vs necessity goods.

• Activity: Map consumer motivations for FMCG and durable goods.
Unit 3: Consumer Research and Market Segmentation
• Role of consumer research in marketing decisions and strategy.
• Research techniques: surveys, interviews, focus groups, experiments, online analytics, social listening.
• Consumer segmentation: demographic, psychographic, behavioral, geographic.
• Targeting and positioning based on consumer insights.
• Case study: Online food delivery platforms (Zomato, Swiggy) segmentation and targeting strategies.
• Activity: Design a mini consumer survey for a new product launch.

Block II: Psychological and Personal Influences
Unit 4: Motivation, Perception, and Learning
• Motivation: intrinsic and extrinsic drivers of consumer behaviour.
• Perception: selective exposure, selective attention, selective retention, interpretation.
• Learning: classical conditioning, operant conditioning, cognitive learning, observational learning.
• Practical example: Influence of promotional campaigns on consumer learning and trial.

Case study: Impact of loyalty programs on repeat purchase behaviour.
Unit 5: Attitudes, Beliefs, and Personality
Attitude formation and change: cognitive, affective, behavioral components.
Role of beliefs and values in shaping consumer behaviour.
Personality traits, self-concept, lifestyle types (VALS framework).
Case example: Brand loyalty in sportswear influenced by personality and lifestyle (Nike, Adidas).
Activity: Evaluate the attitude change techniques used in social marketing campaigns.
Unit 6: Consumer Lifestyle and Self-Concept
Lifestyle analysis: Activities, Interests, Opinions (AIO) framework.
Self-concept and consumption identity: actual self, ideal self, social self.
Relationship between lifestyle, media usage, and brand choices.
Case study: Lifestyle marketing in fashion retail (Myntra, FabIndia).

Practical exercise: Map lifestyle patterns to brand preferences in youth segment.
Block III: Social and Cultural Influences
Unit 7: Family, Reference Groups, and Social Class

Influence of family life-cycle, roles, and joint vs nuclear families.
Reference groups: primary, secondary, aspirational, dissociative.
Social class and status, income, education, occupation influence on purchase.
Case illustration: Social influences in automobile and electronics purchases.
Activity: Identify social factors affecting purchasing decisions in Indian urban markets.
Unit 8: Culture, Subculture, and Cross-Cultural Consumer Behaviour
Culture as a determinant of consumer values, norms, and behaviors.
Subcultures: regional, religious, linguistic, lifestyle-based.
Cross-cultural marketing: product adaptation and communication strategies.
Practical example: Global brands adapting menus and services in India (McDonald's, Starbucks).
Discussion: Cultural dimensions (Hofstede) and consumption patterns.
Unit 9: Opinion Leaders and Word-of-Mouth Influence
Opinion leaders: characteristics and influence on consumers.
Word-of-mouth (WOM) and social media influence on purchase decisions.
Viral marketing and referral programs.
Case study: Role of Instagram and YouTube influencers on millennial and Gen Z buying

behaviour.
• Activity: Track influencer campaigns and their impact on product adoption.
Block IV: Consumer Decision-Making Process
Unit 10: Problem Recognition and Information Search
• Steps in consumer decision-making: need recognition, information search, evaluation of alternatives, purchase, post-purchase behaviour.
• Internal vs external sources of information: personal, commercial, public, experiential.
• Case illustration: Electronics purchase decisions online (Amazon, Flipkart).
• Activity: Map information search behaviour for smartphones.
Unit 11: Evaluation of Alternatives and Purchase Decisions
• Evaluation criteria: attributes, compensatory vs non-compensatory rules, heuristics.
• Influence of marketing mix elements, situational factors, and risk perception.
• Case example: Choosing between multiple smartphone brands or subscription services.
• Activity: Conduct a consumer choice experiment using product comparisons.
Unit 12: Post-Purchase Behaviour and Consumer Satisfaction
• Cognitive dissonance, complaints, returns, and satisfaction measurement.
• Customer retention strategies, service quality, brand loyalty.

• Case study: E-commerce customer feedback systems and loyalty programs (Amazon, Flipkart).
• Discussion: Strategies to reduce post-purchase dissonance in high-involvement products.
Block V: Contemporary Issues and Trends
Unit 13: Digital Consumer Behaviour
• Online shopping patterns, mobile commerce, app-based purchasing.
• Influence of social media, online reviews, ratings, and recommendation engines.
• Case example: Impact of Instagram and YouTube on millennial buying decisions.
• Activity: Analyze engagement metrics and their effect on purchase decisions.
Unit 14: Ethical and Sustainable Consumer Behaviour
• Ethical consumption: environmental consciousness, green consumerism, corporate responsibility.
• Socially responsible buying behaviour and influence on brand loyalty.
• Case illustration: Sustainable fashion brands (B Label, FabIndia).
• Discussion: Role of CSR in shaping consumer attitudes.
Unit 15: Emerging Trends in Consumer Behaviour
• Behavioural economics: nudging, choice architecture, cognitive biases.

AI, big data, predictive analytics for consumer insights.
Globalization, changing lifestyles, experiential consumption.
Case study: Predictive analytics in e-commerce for personalized recommendations (Amazon, Flipkart).
Activity: Design a marketing strategy using consumer data analytics

Course Outcomes

On successful completion of this course, students will be able to:

1. Demonstrate a comprehensive understanding of consumer behaviour concepts, models, and frameworks.
2. Analyze the impact of cultural, social, psychological, and personal factors on consumer decisions.
3. Apply consumer behaviour theories and research insights to marketing planning, segmentation, and targeting.
4. Evaluate consumer decision-making, satisfaction, loyalty, and retention strategies.
5. Design marketing strategies, campaigns, and digital initiatives aligned with consumer insights and emerging trends.

References:

1. Schiffman, L. G., &Wisenblit, J. (2019). *Consumer behavior* (12th ed.). Pearson.
2. Solomon, M. R. (2020). *Consumer behavior: Buying, having, and being*. Pearson.
3. Hawkins, D. I., &Mothersbaugh, D. L. (2019). *Consumer behavior: Building marketing strategy*. McGraw-Hill Education.
4. Blackwell, R. D., Miniard, P. W., & Engel, J. F. (2018). *Consumer behavior*. Cengage Learning.

5. Saxena, R. (2018). *Consumer behavior*. McGraw-Hill Education.
6. Kumar, A. (2017). *Consumer behaviour*. Vikas Publishing House.

Program: Master of Commerce (M.Com)

Course Name: Security Analysis & Portfolio Management	Course Code: DMAT9201T
Semester: 2	Core / Elective: Elective (ABST)
Teaching Scheme in Hrs (L:T:P): 4:0:0	Credits: 4
Type of course: Lecture+ Assignments	Total Contact Hours: 12
Continuous Internal Evaluation: 30 Marks	ESE: 70 Marks

Course Objectives

After completing this course, students will be able to:

1. Understand the fundamental concepts, principles, and techniques of security analysis and portfolio management.
2. Analyze risk and return characteristics of securities and portfolios.
3. Examine methods for valuation of equity, debt, and derivative securities.
4. Apply modern portfolio theory and asset allocation strategies for optimal investment decisions.
5. Evaluate contemporary trends in investment management, including mutual funds, ETFs, and digital investment platforms.

Course Content:

Block I: Introduction to Investment and Security Analysis

Unit 1: Investment and Financial Markets
▯ Concept of investment: real vs financial investments.
▯ Classification of financial assets: equity, debt, derivatives, hybrid instruments.
▯ Financial markets overview: money market, capital market, primary and secondary

markets.
▯ Case study: Growth of Indian stock markets and role of SEBI.
▯ Practical exercise: Identify investment opportunities in Indian equity and debt markets.
Unit 2: Security Analysis – Concepts and Approaches
▯ Definition, objectives, and importance of security analysis.
▯ Approaches: fundamental analysis, technical analysis, and quantitative analysis.
▯ Role of investor psychology and behavioural finance in security selection.
▯ Practical illustration: Analyzing historical stock price movements using charts and patterns.
Unit 3: Risk and Return Analysis
▯ Types of risk: systematic and unsystematic.
▯ Measurement of risk: standard deviation, variance, beta, and coefficient of variation.
▯ Return calculation: expected return, realized return, and holding period return.

• Case study: Risk-return analysis of top-performing mutual funds in India.
Block II: Fundamental Analysis
Unit 4: Economic and Industry Analysis
• Macroeconomic factors affecting securities: GDP, inflation, interest rates, fiscal policy.
• Industry analysis: life cycle stages, competitive structure, and key performance indicators.
• Practical example: Evaluating the automobile industry before investment.

Unit 5: Company Analysis
• Analysis of financial statements: income statement, balance sheet, and cash flow statement.
• Ratio analysis: liquidity, profitability, efficiency, and solvency ratios.
• Case study: Fundamental analysis of a leading Indian IT company (Infosys or TCS).
Unit 6: Equity Valuation Techniques
• Dividend discount model (DDM), discounted cash flow (DCF), price-earnings (P/E) ratio.
• Free cash flow valuation and relative valuation methods.
• Practical illustration: Valuing a company for investment using DCF and P/E multiples.

Block III: Technical Analysis and Fixed Income Securities
Unit 7: Technical Analysis
Principles, assumptions, and limitations of technical analysis.
Tools: charts (line, bar, candlestick), trend lines, support/resistance, moving averages.
Technical indicators: RSI, MACD, Bollinger Bands.
Case study: Identifying buy/sell signals using technical analysis of NSE stocks.
Unit 8: Bond and Debt Securities Analysis
Types of debt securities: government bonds, corporate bonds, debentures.
Yield measures: current yield, yield to maturity (YTM), yield to call (YTC).
Duration, convexity, and interest rate risk analysis.

Practical exercise: Calculating YTM and duration for sample bonds.
Unit 9: Derivatives and Risk Management
Introduction to derivatives: forwards, futures, options, swaps.
Hedging and speculation using derivatives.
Practical illustration: Using stock options to hedge portfolio risk.
Case study: Derivatives trading strategies in NSE and BSE markets.

Block IV: Portfolio Management
Unit 10: Portfolio Theory and Asset Allocation
• Modern Portfolio Theory (Markowitz) and efficient frontier.
• Risk-return trade-off and portfolio diversification.
• Strategic vs tactical asset allocation.
• Practical example: Constructing a diversified equity and debt portfolio.
Unit 11: Capital Asset Pricing Model (CAPM) and Other Asset Pricing Models
• CAPM: assumptions, beta estimation, expected return.
• Arbitrage Pricing Theory (APT) and multi-factor models.
• Case illustration: Applying CAPM to evaluate expected return of Indian stocks.
Unit 12: Portfolio Performance Evaluation
• Portfolio return, risk, and performance measures.
• Sharpe ratio, Treynor ratio, Jensen's alpha.
• Practical exercise: Performance evaluation of sample portfolios using historical data.
• Case study: Comparative evaluation of mutual fund performance in India.
Block V: Contemporary Issues in Investment Management
Unit 13: Mutual Funds and ETFs

• Types: equity, debt, hybrid, index funds, ETFs.
• NAV calculation, expense ratios, and fund selection criteria.
• Case study: Growth and performance of top Indian mutual funds.
• Activity: Analyze and compare returns of two mutual funds using risk-adjusted measures.
Unit 14: Behavioural Finance and Investment Decision-Making
• Investor psychology, biases, heuristics, overconfidence, herd behaviour.
• Influence of emotions on buying/selling decisions.
• Case illustration: Behavioural biases in stock market crashes and rallies.
Unit 15: Emerging Trends and Digital Investment Platforms
• Robo-advisors, online trading apps, algorithmic trading, AI in investment management.
• Sustainable and ESG investing.
• Globalization of investment markets and cross-border investments.
• Case study: Investment strategies on Zerodha, Groww, and Paytm Money platforms.
• Practical exercise: Designing a sample digital portfolio using online tools.

Course Outcomes

On successful completion of this course, students will be able to:

1. Demonstrate comprehensive knowledge of security analysis and investment management concepts.
2. Evaluate financial securities using fundamental, technical, and quantitative approaches.
3. Construct and manage portfolios to achieve risk-adjusted returns.
4. Apply asset pricing models, portfolio optimization, and performance evaluation techniques.
5. Formulate investment strategies in line with individual and institutional objectives.

References:

1. Sharpe, W. F., Alexander, G. J., & Bailey, J. V. (2018). *Investments*. Pearson.
2. Bodie, Z., Kane, A., & Marcus, A. J. (2021). *Investments* (11th ed.). McGraw-Hill Education.
3. Reilly, F. K., & Brown, K. C. (2019). *Investment analysis and portfolio management*. Cengage Learning.
4. Chandra, P. (2020). *Investment analysis and portfolio management*. McGraw-Hill Education.
5. Elton, E. J., Gruber, M. J., Brown, S. J., &Goetzmann, W. N. (2019). *Modern portfolio theory and investment analysis*. Wiley.
6. Kevin, S. (2018). *Security analysis and portfolio management*. PHI Learning.

Program: Master of Commerce (M.Com)

Course Name: Business Statistics	Course Code: DMAT9202T
Semester: 2	Core / Elective: Elective (ABST)
Teaching Scheme in Hrs (L:T:P): 4:0:0	Credits: 4
Type of course: Lecture+ Assignments	Total Contact Hours: 12
Continuous Internal Evaluation: 30 Marks	ESE: 70 Marks

Course Objectives

After completing this course, students will be able to:

1. Understand the role of statistics in business, accounting, finance, and management decision-making.
2. Apply descriptive and inferential statistical methods to analyze real-world business data.
3. Analyze data using probability distributions, correlation, regression, and time series techniques for forecasting and planning.
4. Develop skills for statistical quality control, risk assessment, and research analysis.
5. Use statistical tools, software (Excel, SPSS, R), and modern visualization techniques to interpret and present business data effectively.

Course Content:

Block I: Introduction to Business Statistics
Unit 1: Concept, Scope, and Importance of Business Statistics
Definition, characteristics, and objectives of business statistics.
Role in accounting, finance, marketing, HR, operations, and production management.
Limitations and assumptions of statistical analysis.

Case illustration: Using statistics in forecasting sales for a retail chain.
Practical exercise: Identify statistical problems and solutions in a corporate scenario.
Unit 2: Data Collection and Classification

• Types of data: primary vs secondary, qualitative vs quantitative, discrete vs continuous.
• Methods of data collection: surveys, interviews, experiments, observation, online data sources.
• Classification, coding, tabulation, and summarization techniques.
• Practical illustration: Designing a questionnaire to measure customer satisfaction.
• Activity: Collect sample data and create frequency tables for analysis.
Unit 3: Presentation of Data
• Diagrammatic representation: bar charts, pie charts, histograms, frequency polygons.
• Graphical representation: line graphs, ogives, scatter diagrams, stem-and-leaf plots.
• Effective communication of statistical data in business reports.
• Case example: Visualizing monthly sales and expense data of a company.
• Activity: Create charts and graphs using Excel or Google Sheets.
Block II: Descriptive Statistics
Unit 4: Measures of Central Tendency
• Mean, median, mode: definitions, formulas, advantages, and limitations.
• Weighted mean, geometric mean, harmonic mean, and applications in business.

• Case illustration: Analyzing revenue and profit data across multiple business units.
• Practical exercise: Calculate central tendency measures for employee performance scores.
Unit 5: Measures of Dispersion
• Range, quartile deviation, mean deviation, variance, and standard deviation.
• Coefficient of variation (CV) and its application in risk analysis and portfolio management.
• Case example: Compare variability in returns from two investment portfolios.
• Activity: Compute dispersion measures for historical stock prices.
Unit 6: Measures of Skewness and Kurtosis
• Concept and types of skewness: positive, negative, and symmetrical.
• Concept and types of kurtosis: leptokurtic, platykurtic, mesokurtic.
• Practical illustration: Understanding distribution of company profits or consumer ratings.
• Activity: Calculate skewness and kurtosis using Excel/SPSS for real business datasets.
Block III: Probability and Probability Distributions
Unit 7: Basic Probability Concepts
• Definition, rules, and types of probability.
• Conditional probability and Bayes' theorem with business applications.

▯ Practical example: Probability of default on loans based on past credit history.
▯ Case study: Risk assessment in insurance, banking, and financial planning.

▯ Activity: Solve probability problems in decision-making scenarios.
Unit 8: Probability Distributions – Discrete
▯ Binomial, Poisson, and geometric distributions: formulas, mean, variance, business applications.
▯ Examples: Modeling defective items in production, number of customer complaints, success/failure of marketing campaigns.
▯ Activity: Apply binomial distribution to estimate probability of meeting sales targets.
Unit 9: Probability Distributions – Continuous
▯ Normal distribution: properties, standard normal curve, business applications.
▯ Exponential and uniform distributions: properties, formulas, applications.
▯ Case illustration: Forecasting demand and inventory control using normal distribution.
▯ Activity: Identify appropriate probability distribution for real-life business data.
Block IV: Correlation, Regression, and Index Numbers
Unit 10: Correlation Analysis
▯ Meaning, types (positive, negative, zero), methods: Pearson, Spearman, rank correlation.

• Interpretation of correlation coefficients and limitations.
• Practical example: Relationship between advertising expenditure and sales revenue.
• Activity: Compute and interpret correlation coefficient using company datasets.
Unit 11: Regression Analysis
• Simple linear regression: model, estimation of coefficients, interpretation.

• Multiple regression: basics, assumptions, applications in sales, finance, and HR.
• Case illustration: Predicting sales based on advertising spend, market trends, and competitor actions.
• Practical exercise: Build regression model using Excel, SPSS, or R.
Unit 12: Index Numbers
• Price, quantity, and value index numbers; Laspeyres, Paasche, and Fisher's indices.
• Business applications: inflation measurement, cost of living, production trends, stock market indices.
• Case example: Constructing Consumer Price Index (CPI) for FMCG goods.
• Activity: Prepare index numbers using historical market price data.
Block V: Time Series Analysis, Forecasting, and Statistical Quality Control
Unit 13: Time Series Analysis

▯ Components: trend, seasonal, cyclical, and irregular variations.
▯ Methods: moving averages, exponential smoothing, least squares trend analysis.
▯ Case study: Forecasting monthly sales or production levels.
▯ Practical exercise: Plot time series and calculate trend values using Excel/SPSS.
Unit 14: Forecasting Techniques
▯ Qualitative methods: expert opinion, Delphi method, market surveys.
▯ Quantitative methods: regression-based forecasting, time series, exponential smoothing.
▯ Practical illustration: Forecasting sales revenue, demand, and inventory levels using multiple techniques.
▯ Activity: Compare accuracy of different forecasting methods for sample data.
Unit 15: Statistical Quality Control (SQC)
▯ Concepts of control charts for variables (X-bar, R-chart) and attributes (p-chart, c-chart).
▯ Process capability analysis, acceptance sampling, and quality improvement.
▯ Case example: Application of SQC in manufacturing, banking operations, or service sector quality control.
▯ Activity: Design control charts for production data and interpret results

Course Outcomes

On successful completion of this course, students will be able to:

1. Demonstrate comprehensive knowledge of descriptive, inferential, and applied statistical techniques.
2. Apply probability theory and distributions to model business and financial risks.
3. Analyze relationships between variables and make predictions using correlation and regression.
4. Evaluate business trends and patterns using time series, index numbers, and forecasting techniques.
5. Interpret and present statistical findings effectively using software for strategic decisionmaking.

References:

1. Levin, R. I., & Rubin, D. S. (2017). *Statistics for management*. Pearson.
2. Anderson, D. R., Sweeney, D. J., & Williams, T. A. (2020). *Statistics for business and economics*. Cengage Learning.
3. Gupta, S. P., & Gupta, M. P. (2018). *Business statistics*. Sultan Chand & Sons.
4. Black, K. (2019). *Business statistics for contemporary decision making*. Wiley.
5. Aczel, A. D., &Sounderpandian, J. (2018). *Business statistics*. McGraw-Hill Education.
6. Sharma, J. K. (2019). *Business statistics*. Pearson India.

Program: Master of Commerce (M.Com)

Course Name: Accounting Information System (AIS)	Course Code: DMAT9203T
Semester: 2	Core / Elective: Elective (ABST)
Teaching Scheme in Hrs (L:T:P): 4:0:0	Credits: 4
Type of course: Lecture+ Assignments	Total Contact Hours: 12
Continuous Internal Evaluation: 30 Marks	ESE: 70 Marks

Course Objectives

After completing this course, students will be able to:

1. Understand the concepts, components, and objectives of accounting information systems in modern organizations.
2. Analyze the design, implementation, and control of AIS for accurate financial reporting.
3. Apply AIS concepts to real-world accounting processes, including bookkeeping, payroll, and inventory management.
4. Evaluate emerging technologies, software tools, and ERP systems for accounting and financial management.
5. Develop skills to ensure data integrity, security, and compliance in accounting systems.

Course Content:

Block I: Introduction to Accounting Information Systems
Unit 1: Concept and Scope of AIS
Definition, objectives, and scope of AIS.

▯ Importance of AIS in decision-making and financial management.

▯ Components: people, procedures, data, software, IT infrastructure.
▯ Case illustration: Role of AIS in enhancing accounting efficiency in corporate sectors.
▯ Practical exercise: Identify key AIS components in a sample organization.
Unit 2: Accounting Systems: Manual vs Computerized
▯ Differences between manual and computerized accounting systems.
▯ Advantages and limitations of computerized AIS.
▯ Evolution from traditional bookkeeping to ERP-based systems.
▯ Case example: Transition from manual to automated accounting in an Indian company.
▯ Activity: Compare manual and computerized ledger processes.
Unit 3: Structure and Design of AIS
▯ AIS architecture: input, processing, storage, output, and control.
▯ System development life cycle (SDLC) in AIS design.
▯ Documentation, flowcharts, and data models in AIS.
▯ Practical illustration: Design a basic AIS flowchart for payroll processing.
Block II: Accounting Processes and Modules in AIS

Unit 4: General Ledger and Subsidiary Ledgers
Structure and functions of general ledger.
Integration of subsidiary ledgers with general ledger.
Automation of journal entries and posting.

Case example: Ledger maintenance in ERP systems (Tally, SAP FI).
Activity: Prepare a sample general ledger using accounting software.
Unit 5: Accounts Receivable and Payable Modules
Structure and flow of accounts receivable and payable systems.
Automation of billing, invoicing, and payments.
Practical illustration: Integration of AR/AP modules in ERP for cash flow management.
Activity: Record sample transactions in AR/AP modules using Tally or SAP.
Unit 6: Payroll and Inventory Management Systems
Payroll processing and statutory compliance in AIS.
Inventory module: stock recording, valuation, and tracking.
Integration of payroll and inventory with financial reporting.
Case study: Payroll automation in IT firms and inventory control in manufacturing companies.

Block III: AIS Implementation and Control
Unit 7: Internal Control in AIS
• Objectives of internal controls in accounting systems.
• Types: preventive, detective, and corrective controls.
• Case example: Internal control measures in ERP systems.
• Activity: Identify potential control weaknesses in sample AIS processes.
Unit 8: Security, Ethics, and Fraud Prevention

• AIS security concepts: authentication, authorization, encryption, and audit trails.
• Ethical considerations in computerized accounting.
• Fraud detection using AIS: anomaly detection and exception reporting.
• Practical illustration: Fraud prevention in ERP-based financial modules.
Unit 9: Data Integrity, Backup, and Recovery
• Ensuring accuracy, completeness, and consistency of AIS data.
• Backup strategies and disaster recovery planning.
• Case example: Business continuity plan for accounting data in a mid-sized company.
• Activity: Design a backup and recovery plan for a sample AIS.

Block IV: Accounting Software and ERP Systems
Unit 10: Overview of Accounting Software
• Popular software: Tally, QuickBooks, SAP FI/CO, Oracle Financials.
• Features, advantages, and limitations of each software.
• Case illustration: Comparative study of Tally vs SAP in SMEs.
• Activity: Practice recording transactions in Tally/QuickBooks.
Unit 11: Enterprise Resource Planning (ERP) in Accounting
• Concept and modules of ERP (Financial Accounting, Controlling, Materials Management).
• Role of ERP in integrated financial reporting.

• Case study: ERP implementation in a manufacturing company.
• Activity: Map accounting processes into ERP modules.
Unit 12: Emerging Technologies in AIS
• Cloud accounting, AI, blockchain, and big data analytics in accounting.
• Benefits and challenges of technological adoption.
• Practical illustration: Use of AI for automated reconciliations and audit.

• Activity: Explore cloud accounting tools and prepare sample reports.
Block V: Reporting, Decision Making, and Contemporary Issues in AIS
Unit 13: Financial Reporting and Management Decision Support
• Generating financial statements using AIS.
• Management reports: budget reports, variance analysis, KPI dashboards.
• Case example: Decision-making using ERP-generated reports in corporate finance.
• Activity: Generate a sample trial balance and P&L statement in Tally/SAP.
Unit 14: Audit of AIS and Compliance
• Audit of computerized accounting systems: objectives, types, and procedures.
• Regulatory compliance: Companies Act, GST, IFRS, ISO standards.
• Practical illustration: AIS audit checklist for a mid-size enterprise.
• Activity: Prepare audit findings for sample AIS transactions.
Unit 15: Contemporary Trends and Challenges
• Digital transformation, cybersecurity, and AI-driven accounting.
• Integration of AIS with business intelligence (BI) and data analytics tools.
• Challenges: cyber threats, human errors, system failures.

Case study: Cybersecurity and data privacy in modern accounting systems

Course Outcomes

On successful completion of this course, students will be able to:

1. Demonstrate comprehensive knowledge of accounting information systems and their role in decision-making.
2. Design and implement AIS to meet organizational financial reporting needs.
3. Apply accounting software and ERP solutions to streamline accounting processes.
4. Evaluate internal controls, data security, and system efficiency in AIS.
5. Solve practical accounting problems using computerized systems and real-life case scenarios.

References:

1. Romney, M. B., &Steinbart, P. J. (2021). *Accounting information systems* (14th ed.). Pearson.
2. Hall, J. A. (2018). *Accounting information systems*. Cengage Learning.
3. Gelinas, U. J., Dull, R. B., & Wheeler, P. R. (2018). *Accounting information systems*. Cengage Learning.
4. Bodnar, G. H., & Hopwood, W. S. (2017). *Accounting information systems*. Pearson.
5. Bagranoff, N. A., Simkin, M. G., & Strand, C. A. (2019). *Core concepts of accounting information systems*. Wiley.

Program: Master of Commerce (M.Com)

Course Name: Export Marketing	Course Code: DMEA9201T
Semester: 2	Core / Elective: Elective (EAFM)

Teaching Scheme in Hrs (L:T:P): 4:0:0	Credits: 4
Type of course: Lecture+ Assignments	Total Contact Hours: 12
Continuous Internal Evaluation: 30 Marks	ESE: 70 Marks

Course Objectives:

After completing this course, students will be able to:

1. Understand the principles, scope, and significance of export marketing in global trade.
2. Analyze international markets, trade policies, and financial implications for exporting.
3. Evaluate export marketing strategies for products, pricing, promotion, and distribution.
4. Understand export finance, documentation, risk management, and regulatory compliance.
5. Develop strategic export plans aligned with organizational objectives and global opportunities.

Course Content:

Block – I: Introduction to Export Marketing
Unit 1: Concept, Nature, and Scope of Export Marketing
Definition and objectives of export marketing
Scope: Small, medium, and large exporters; industrial and consumer goods
Importance: foreign exchange earnings, employment generation, economic growth
Differences between domestic and export marketing

Globalization and liberalization impact on export marketing

▯ Examples: India's pharmaceutical exports, textile sector, IT services
Unit 2: Evolution and Development of Export Marketing
▯ Historical development of export trade: pre-independence, post-independence, liberalization era
▯ Development of trade policies in India and globally
▯ Role of technology and globalization in export growth
▯ Evolution of export marketing practices: traditional vs modern approaches
▯ Case study: India's export transformation in last three decades
Unit 3: Export Marketing Environment
▯ Internal environment: company resources, production capacity, human resources
▯ External environment: political, economic, social, technological, legal, environmental factors (PESTLE analysis)
▯ Global market trends and opportunities
▯ International competition analysis and Porter's Five Forces
▯ Application: Environmental scanning for potential export products
Block – II: Export Market Analysis
Unit 4: Export Market Research

• Concept and importance of export market research
• Sources: government trade portals, trade directories, export promotion councils, industry reports
• Methods: surveys, interviews, observation, secondary data analysis
• Challenges: cultural differences, data availability, currency fluctuations, legal restrictions
• Example: Researching ASEAN markets for Indian electronics
Unit 5: Selection of Export Markets
• Criteria for selecting export markets: market potential, purchasing power, competition, trade barriers
• Quantitative and qualitative assessment methods
• Risk analysis in market selection: political, economic, cultural risks
• Prioritization methods: scoring models, SWOT analysis
• Case example: India's textile exports to Middle East and Africa
Unit 6: Export Market Segmentation, Targeting, and Positioning
• Market segmentation: geographic, demographic, psychographic, behavioral
• Targeting strategies: concentrated, differentiated, undifferentiated, niche
• Positioning for international markets: quality, price, brand image, sustainability

• Examples: FMCG vs industrial products, IT service exports
Block – III: Export Marketing Strategies
Unit 7: Product Decisions in Export Marketing
• Product adaptation vs standardization for different markets

• International product life cycle and branding strategies
• Packaging, labeling, and quality certification for global markets
• Product diversification and innovation in export marketing
• Case study: Herbal products, handicrafts, IT services
Unit 8: Pricing Decisions in Export Marketing
• Factors influencing export pricing: cost, market demand, competition, currency fluctuations, tariffs
• Pricing strategies: FOB (Free on Board), CIF (Cost, Insurance, Freight), DDP (Delivered Duty Paid)
• Discount policies, incentives, transfer pricing, dynamic pricing
• Case example: Pricing strategies of Indian pharmaceutical exports
Unit 9: Distribution and Logistics for Export Marketing
• Export channels: direct export, indirect export, agents, distributors, joint ventures

• Logistics management: shipping, air freight, inland transportation, multimodal transport
• Warehousing, inventory management, and distribution planning
• Export documentation: invoices, packing lists, bills of lading, certificates of origin
• Case study: Export supply chain for Indian spices and auto components
Block – IV: Export Promotion and Documentation
Unit 10: Export Promotion Measures
• Role of government and trade promotion agencies: APEDA, FIEO, EEPC, DGFT

• Export incentives: duty drawback, tax exemptions, financial assistance, marketing support
• Trade fairs, buyer-seller meets, international exhibitions
• Examples: Promotion schemes for handicrafts, agro-products, IT exports
Unit 11: Export Documentation and Procedures
• Pre-shipment and post-shipment documentation: commercial invoice, packing list, certificate of origin, bill of lading, insurance certificate
• Customs clearance and regulatory compliance
• Legal frameworks: EXIM policy, foreign exchange management, export control regulations

▯ Practical exercise: Preparing export documents for selected products
Unit 12: Export Risk Management
▯ Types of risks: commercial, political, currency, transportation, legal, contractual
▯ Risk mitigation techniques: insurance, hedging, letters of credit, contracts
▯ Role of Export Credit Guarantee Corporation (ECGC)
▯ Case study: Risk management in Indian software and pharmaceutical exports
Block – V: Strategic Export Planning
Unit 13: Export Marketing Planning and Strategy
▯ Steps in developing export marketing plans: market analysis, goal setting, strategy formulation, implementation, evaluation
▯ Strategic choices: market entry modes, product adaptation, branding, pricing, distribution, promotion
▯ Aligning export strategy with overall organizational strategy
▯ Example: Strategic planning for Indian textile exporters
Unit 14: International Trade Policies and Agreements
▯ Overview of WTO, regional trade agreements (ASEAN, SAARC, EU), and bilateral agreements
▯ Import-export regulations, tariffs, quotas, and non-tariff barriers

• Impact of policies on competitiveness and market entry decisions
• Case example: Trade agreements affecting Indian agro-product exports
Unit 15: Contemporary Issues and Trends in Export Marketing
• Digital marketing and e-commerce for exports
• Sustainability, green marketing, and ethical considerations in exports
• Branding, intellectual property rights, and innovation for global markets
• Emerging markets, global supply chain management, and technological advancements
• Case studies: Export growth in IT services, handicrafts, and pharmaceutical products

Course Outcomes (COs):

On successful completion of this course, students will be able to:

1. Explain the concepts, objectives, and importance of export marketing in international business.
2. Conduct in-depth international market analysis, evaluating trade opportunities and risks.
3. Apply strategic approaches in product selection, pricing, promotion, and distribution for exports.
4. Prepare export documentation, manage financial transactions, and mitigate risks in export operations.
5. Formulate comprehensive export plans and strategies that enhance competitiveness and profitability.

References:

1. Cherunilam, F. (2019). *International marketing: Text and cases*. Himalaya Publishing House.
2. Cateora, P. R., Gilly, M. C., & Graham, J. L. (2020). *International marketing* (18th ed.). McGraw-Hill Education.
3. Onkvisit, S., & Shaw, J. J. (2018). *International marketing: Strategy and theory*. Routledge.
4. Jain, S. C. (2017). *International marketing management*. Cengage Learning.
5. Keegan, W. J., & Green, M. C. (2020). *Global marketing*. Pearson.
6. Varma, M. L. (2018). *Export management*. Sultan Chand & Sons.

Program: Master of Commerce (M.Com)

Course Name: Financial Analysis & Control	Course Code: DMEA9202T
Semester: 2	Core / Elective: Elective (EAFM)
Teaching Scheme in Hrs (L:T:P): 4:0:0	Credits: 4
Type of course: Lecture+ Assignments	Total Contact Hours: 12
Continuous Internal Evaluation: 30 Marks	ESE: 70 Marks

Course Objectives:

After completing this course, students will be able to:

1. Understand the principles and practices of financial analysis and financial control in organizations.
2. Analyze financial statements to assess liquidity, profitability, solvency, operational efficiency, and cash flows.
3. Evaluate the effectiveness of financial control mechanisms in planning, budgeting, and

resource allocation.

4. Apply various financial ratios, tools, and techniques for decision-making, investment evaluation, and performance measurement.
5. Develop skills to integrate financial analysis with strategic planning, risk management, and corporate governance.

Course Content:

Block – I: Introduction to Financial Analysis and Control
Unit 1: Concept, Scope, and Objectives
Definition of financial analysis and financial control.
Scope: short-term and long-term financial planning, performance evaluation, investment decisions.
Objectives: planning, evaluation, monitoring, control of resources, decision-making, risk management.
Role of financial control in operational efficiency, cost reduction, profitability enhancement, and accountability.
Relationship between financial analysis, financial control, and strategic decision-making.
Unit 2: Types and Techniques of Financial Analysis
Horizontal (trend) analysis, vertical (common-size) analysis, and comparative statements.
Analysis of balance sheet, profit & loss account, and cash flow statements.
Ratio analysis as a tool for understanding financial performance.

• Interpretation of financial statements using graphs, charts, and trend lines.
• Benchmarking financial performance against industry standards and competitors.
Unit 3: Users and Limitations of Financial Analysis
• Internal users: management, employees, department heads, investors.
• External users: shareholders, creditors, banks, government agencies, financial analysts.
• Limitations: accounting policies, inflation, window dressing, seasonal fluctuations, nonfinancial factors.
• Ethical use of financial analysis and avoiding misrepresentation.
• Integration of financial analysis with qualitative business insights.
Block – II: Ratio Analysis and Financial Performance Evaluation

Unit 4: Introduction to Financial Ratios
• Concept, importance, and types of financial ratios.
• Liquidity ratios: current ratio, quick ratio, absolute liquidity ratio – calculation and interpretation.
• Solvency ratios: debt-equity ratio, interest coverage ratio, long-term solvency assessment.
• Financial leverage analysis and its impact on risk and return.
• Limitations of ratios in isolation; need for holistic evaluation.

Unit 5: Profitability and Efficiency Ratios
• Profitability ratios: gross profit margin, net profit margin, return on investment (ROI), return on equity (ROE), operating profit ratio.
• Efficiency/activity ratios: inventory turnover, debtor turnover, creditor turnover, total asset turnover, working capital turnover.
• Interpretation of trends in profitability and efficiency over periods.
• Using ratios for cost control, performance benchmarking, and investment evaluation.
Unit 6: Limitations and Practical Applications of Ratio Analysis
• Influence of accounting policies, inflation, and currency fluctuations.
• Industry-specific considerations and benchmarking.
• Ratio analysis for strategic planning: mergers, expansion, capital budgeting.
• Predictive use of ratios for risk assessment and financial planning.
• Case examples of ratio misinterpretation and lessons learned.

Block – III: Cash Flow, Fund Flow, and Working Capital Analysis
Unit 7: Fund Flow Analysis
• Concept, objectives, and importance of fund flow analysis.
• Sources and applications of funds: capital, reserves, operational surplus, borrowings.

• Preparation of fund flow statements: schedule of changes in working capital.
• Interpretation for financial decision-making: surplus/deficit analysis.
• Role in assessing long-term financial health and investment capability.
Unit 8: Cash Flow Analysis
• Concept, significance, and objectives of cash flow analysis.
• Cash flow statement preparation: direct and indirect methods.
• Classification of cash flows: operating, investing, and financing activities.
• Analysis of cash flows for liquidity, solvency, and risk assessment.
• Integration with financial planning and budgeting.
Unit 9: Working Capital Analysis
• Concept, importance, and components of working capital: cash, inventory, receivables, payables.
• Determining working capital requirements using operating cycle and cash conversion cycle.
• Techniques for effective working capital management: cash management, inventory control, receivables management, payables management.
• Working capital policies: aggressive, conservative, and moderate approaches.

• Impact on liquidity, profitability, and financial stability.
Block – IV: Budgetary Control and Financial Planning
Unit 10: Budgetary Control
• Concept, objectives, and importance of budgetary control.
• Types of budgets: sales, production, cash, flexible, zero-based, capital expenditure budgets.
• Budgeting process: preparation, approval, communication, execution, monitoring.
• Variance analysis: material, labour, overheads, and sales variances.
• Role of budgetary control in performance evaluation and decision-making.
Unit 11: Financial Planning and Forecasting
• Definition, objectives, and importance of financial planning.
• Tools of financial forecasting: pro forma statements, trend analysis, regression analysis, sensitivity analysis.
• Matching financial planning with organizational objectives and strategies.
• Short-term and long-term financial planning.
• Financial planning for growth, mergers, and capital restructuring.
Unit 12: Internal Financial Control Systems

• Concept, objectives, and components of internal control.
• Techniques: standard costing, variance analysis, budgetary control, performance reporting.

• Role of internal audit in financial discipline and compliance.
• Assessment of internal control effectiveness.
• Integration with risk management and corporate governance frameworks.
Block – V: Contemporary Issues and Strategic Financial Control
Unit 13: Risk Analysis and Management
• Types of financial risks: market, credit, operational, liquidity, interest rate, and foreign exchange risks.
• Risk identification, measurement, and evaluation techniques.
• Mitigation strategies: hedging, diversification, insurance, and financial derivatives.
• Incorporating risk assessment into strategic financial planning.
• Case studies on corporate financial risk management.
Unit 14: Corporate Governance and Financial Ethics
• Principles and practices of corporate governance.
• Ethical considerations in financial reporting and decision-making.

• Regulatory frameworks: Companies Act, SEBI, RBI guidelines.
• Role of auditors, audit committees, and corporate boards in governance.
• Sustainable finance and ethical investment decisions.
Unit 15: Emerging Trends in Financial Analysis
• Financial analytics, AI, and big data applications in finance.
• Automation in accounting and reporting processes.
• Predictive analytics for financial decision-making.
• Strategic use of modern tools: ERP, MIS, financial dashboards.
• Preparing organizations for dynamic financial environments and digital transformation

Course Outcomes:

On successful completion of this course, students will be able to:

1. Demonstrate comprehensive knowledge of financial analysis concepts, tools, and techniques.
2. Interpret financial statements and reports to assess organizational financial health, liquidity, and profitability.
3. Apply ratio analysis, fund flow, and cash flow techniques for operational and strategic decision-making.
4. Evaluate budgets, internal control systems, and financial governance for organizational efficiency.
5. Integrate financial analysis insights into strategic planning, risk assessment, and corporate policy formulation.

References:

1. Helfert, E. A. (2017). *Financial analysis: Tools and techniques*. McGraw-Hill Education.
2. White, G. I., Sondhi, A. C., & Fried, D. (2019). *The analysis and use of financial statements*. Wiley.
3. Foster, G. (2016). *Financial statement analysis*. Pearson.
4. Pandey, I. M. (2019). *Financial management*. Vikas Publishing House.
5. Chandra, P. (2021). *Financial management: Theory and practice*. McGraw-Hill Education.
6. Bhattacharya, A. K. (2019). *Financial accounting for business managers*. PHI Learning.

Program: Master of Commerce (M.Com)

Course Name: EXIM Procedures and Documentation	Course Code: DMEA9203T
Semester: 2	Core / Elective: Elective (EAFM)
Teaching Scheme in Hrs (L:T:P): 4:0:0	Credits: 4
Type of course: Lecture+ Assignments	Total Contact Hours: 12
Continuous Internal Evaluation: 30 Marks	ESE: 70 Marks

Course Objectives:

After completing this course, students will be able to:

1. Understand the framework, principles, and significance of export-import procedures in international trade.
2. Identify and apply the documentation requirements for smooth execution of EXIM transactions.
3. Comprehend legal, regulatory, and financial aspects related to export-import trade.

4. Analyze and manage risks associated with EXIM operations.
5. Develop practical skills in preparing, processing, and managing EXIM documentation and procedures.

Course Content:

Block – I: Introduction to EXIM Trade
Unit 1: Concept, Scope, and Importance of EXIM Trade
Definition, objectives, and functions of EXIM trade
Scope: exports, imports, re-exports, and countertrade

Role in economic development, foreign exchange generation, employment creation
Differences between domestic trade and EXIM trade
Examples: India's major export sectors – IT, pharmaceuticals, textiles
Unit 2: EXIM Policy and Regulatory Framework
Overview of India's EXIM Policy and Foreign Trade Policy (FTP)
Role of Ministry of Commerce, DGFT, RBI, Customs authorities
Import and export licensing systems
Key regulations: Customs Act, Foreign Exchange Management Act (FEMA), EXIM policy updates
Examples: Policy incentives for agro-products and IT services
Unit 3: EXIM Environment Analysis

• Internal environment: firm capabilities, production, finance, HR, management
• External environment: global economic factors, trade agreements, political, legal, cultural factors
• Tools for environmental scanning: PESTLE, SWOT, Porter's Five Forces
• Application: Export readiness assessment for new products
Block – II: Export Procedures and Documentation
Unit 4: Pre-shipment Procedures
• Registration with Export Promotion Councils, IEC (Importer Exporter Code)
• Export contracts: types, terms and conditions

• Product selection, pricing, quality standards, and packaging requirements
• Pre-shipment inspection, quality certification (ISI, ISO, AGMARK, etc.)
• Case example: Pre-shipment process for textiles and handicrafts
Unit 5: Export Documentation
• Commercial invoice, packing list, certificate of origin, letter of credit (LC)
• Bill of lading, airway bill, insurance certificate, shipping bill
• Customs clearance and compliance procedures

• Role of banks in processing export documents
• Practical exercise: Preparing documents for sample export consignment
Unit 6: Post-shipment Procedures
• Shipment tracking and logistics management
• Bank procedures: negotiation of documents, realization of export proceeds
• Export incentives: duty drawback, MEIS/SEIS, EPCG scheme
• Filing post-shipment claims, refunds, and compliance reporting
• Case study: Export of pharmaceuticals – step-by-step documentation
Block – III: Import Procedures and Documentation
Unit 7: Import Policy and Procedures
• Import licensing and approval systems
• Import contract terms: CIF, FOB, CFR, DDP, EXW

• Customs regulations and clearance procedures
• Role of banks in import financing
• Case example: Importing machinery and capital goods
Unit 8: Import Documentation

▯ Commercial invoice, packing list, bill of entry, LC, insurance certificate
▯ Inspection certificates and compliance documentation
▯ Shipping documents: airway bill, bill of lading, consular invoice
▯ Bank procedures for payment and negotiation of import documents
▯ Practical exercise: Preparing documents for import of raw materials
Unit 9: Import Financing and Payment Methods
▯ Methods of payment: advance payment, LC, bills for collection, open account
▯ Role of international banking and trade finance
▯ Foreign exchange considerations and hedging against currency risk
▯ Case study: Import finance for IT hardware and industrial machinery
Block – IV: EXIM Risk Management and Compliance
Unit 10: Risk Management in EXIM Trade
▯ Types of risks: commercial, political, currency, transportation, credit, legal
▯ Mitigation measures: insurance, hedging, LC, contractual safeguards
▯ Role of ECGC (Export Credit Guarantee Corporation) in risk coverage

▯ Case example: Risk management in pharmaceutical exports

Unit 11: Legal and Regulatory Compliance
• Compliance with customs regulations, foreign exchange laws, trade policies
• Documentation for government audits and inspections
• Anti-dumping, countervailing duties, and WTO compliance
• Practical example: Export of electronics and IT products
Unit 12: Role of Insurance in EXIM
• Marine insurance, cargo insurance, credit insurance
• Policy types: open cover, specific shipments, total loss and partial loss coverage
• Claim procedures, documentation, and dispute resolution
• Case study: Insurance of shipping of agro-products and chemicals
Block – V: Strategic Planning and Contemporary Issues in EXIM
Unit 13: EXIM Planning and Strategy
• Steps in strategic export-import planning: market analysis, product selection, financing, logistics
• Integration with overall corporate strategy
• Market entry strategies: direct exporting, indirect exporting, joint ventures, franchising
• Example: India's market expansion strategies for IT and textile exports

Unit 14: International Trade Policies and Agreements
WTO framework, regional trade agreements (SAARC, ASEAN, EU), bilateral treaties
Tariffs, non-tariff barriers, quotas, licensing requirements
Implications for EXIM operations and market competitiveness
Case example: Impact of RCEP and EU agreements on Indian exporters
Unit 15: Contemporary Issues in EXIM Trade
E-commerce and digital trade in exports
Sustainability and ethical considerations in international trade
Intellectual property rights, branding, and innovation in exports
Emerging markets, technological advancements, and supply chain management
Case studies: Growth of Indian IT services, handicrafts, pharmaceuticals in global markets

Course Outcomes (COs):

On successful completion of this course, students will be able to:

1. Explain the procedures, policies, and legal framework of EXIM trade in India.
2. Prepare pre-shipment and post-shipment documents required for export and import transactions.
3. Apply regulatory and compliance measures in EXIM operations effectively.
4. Manage risks, foreign exchange, and insurance in international trade.

5. Formulate EXIM strategies for efficient export-import operations, including finance and logistics planning.

References:

1. Government of India, Ministry of Commerce. (Latest ed.). *Foreign trade policy*. Government of India Publication.

2. Paras Ram. (2018). *Export-import procedures and documentation*. Anmol Publications. 3. Jain, S. C. (2019). *Export-import procedures and documentation*. Himalaya Publishing House.

4. Paul, J., &Aserkar, R. (2018). *Export import management*. Oxford University Press.
5. Rai, U. K., & Tiwari, S. K. (2019). *Export management*. Himalaya Publishing House.
6. Reserve Bank of India. (Latest ed.). *Master directions on export of goods and services*. RBI Publication.

SYLLABUS

(SEMESTER-III)

Program: Master of Commerce (M.Com)

Course Name: Research Methodology	Course Code: DMCM9301T
Semester: 3	Core / Elective: Core
Teaching Scheme in Hrs (L:T:P): 4:0:0	Credits: 4
Type of course: Lecture+ Assignments	Total Contact Hours: 12
Continuous Internal Evaluation: 30 Marks	ESE: 70 Marks

Course Objectives:

After completing this course, students will be able to:

1. Understand the fundamental concepts, principles, and significance of research in commerce and management.
2. Develop skills for designing and conducting systematic research studies.
3. Analyze qualitative and quantitative data using appropriate statistical and analytical tools.
4. Prepare research reports and communicate findings effectively.
5. Critically evaluate existing research and apply research findings to business and economic problems.

Course Content

Block – I: Fundamentals of Research
Unit 1: Introduction to Research
▯ Meaning, objectives, and significance of research in commerce and management
▯ Characteristics of good research

▯ Types of research: basic, applied, exploratory, descriptive, analytical, and experimental
▯ Research in business decision-making: practical examples from finance, marketing, and HR
▯ Case examples: Impact of research in market expansion decisions
Unit 2: Research Process and Problem Formulation
▯ Steps in the research process: problem identification, literature review, hypothesis, research design, data collection, analysis, interpretation, reporting
▯ Formulating research problems: criteria, sources, and framing research questions

• Hypothesis: concept, types, characteristics, formulation, testing
• Examples: Defining research problems in accounting, taxation, and financial management
Unit 3: Literature Review and Research Design
• Purpose and techniques of literature review
• Sources: books, journals, databases, government publications, online sources
• Research design: exploratory, descriptive, diagnostic, experimental, causal-comparative
• Case example: Literature review on consumer behavior trends in Indian FMCG sector
Block – II: Research Methodology and Sampling
Unit 4: Research Methods
• Quantitative vs qualitative research
• Mixed-method research

• Comparative study of survey, case study, observation, and experimental methods
• Examples from accounting audits, financial analysis, and organizational behavior studies
Unit 5: Sampling Techniques
• Concept of population and sample

• Types of sampling: probability (simple random, stratified, systematic, cluster) and non-probability (convenience, judgmental, quota)
• Determination of sample size
• Sampling errors and bias
• Practical applications in market research and financial surveys
Unit 6: Data Collection Methods
• Primary data: interviews, questionnaires, focus groups, observation
• Secondary data: journals, reports, government publications, databases
• Designing tools for data collection: structured vs unstructured instruments
• Pre-testing, pilot study, reliability, and validity of tools
• Case study: Collecting financial data for SME export feasibility
Block – III: Data Analysis Techniques
Unit 7: Data Processing and Coding
• Editing, coding, and tabulation of data
• Data cleaning, missing value handling, and consistency checks
• Use of MS Excel, SPSS, R for data entry and processing

Unit 8: Descriptive and Inferential Statistics
• Measures of central tendency: mean, median, mode
• Measures of dispersion: range, variance, standard deviation, coefficient of variation
• Correlation analysis: Pearson and Spearman correlation
• Regression analysis: simple and multiple regression
• Practical examples: sales forecasting, financial trend analysis
Unit 9: Hypothesis Testing and Statistical Tools
• Steps in hypothesis testing
• Parametric tests: t-test, Z-test, ANOVA
• Non-parametric tests: Chi-square, Mann-Whitney, Kruskal-Wallis
• Use of SPSS and R for analysis
• Case example: Testing relationship between advertising expenditure and sales growth
Block – IV: Advanced Research Techniques
Unit 10: Multivariate Analysis
• Factor analysis, cluster analysis, discriminant analysis, conjoint analysis
• Application in marketing, finance, and HR research
• Interpretation of multivariate results

▯ Example: Customer segmentation using cluster analysis
Unit 11: Qualitative Research Methods

▯ Content analysis, thematic analysis, grounded theory
▯ Interviews, focus groups, participant observation
▯ Validity and reliability in qualitative research
▯ Case example: Studying employee motivation using qualitative methods
Unit 12: Research Ethics and Intellectual Property
▯ Ethical issues in research: plagiarism, consent, confidentiality, data privacy
▯ Citation standards: APA, MLA, Chicago
▯ Intellectual property rights and copyright in research
▯ Case studies: Ethical considerations in survey research
Block – V: Research Reporting and Contemporary Issues
Unit 13: Report Writing
▯ Structure of research report: title, abstract, introduction, methodology, results, discussion, conclusion, references
▯ Writing style, tables, graphs, charts, appendices

• Common errors in report writing
• Practical exercise: Drafting a research report on financial performance analysis
Unit 14: Presentation of Research Findings
• Data visualization: graphs, charts, infographics
• Oral presentation techniques
• Use of software tools: PowerPoint, Tableau
• Case study: Presenting market research findings to management
Unit 15: Contemporary Issues in Research
• Big Data analytics, AI, and machine learning in research
• Online surveys and digital data collection
• Research in emerging areas: sustainability, corporate governance, fintech
• Case examples: Using analytics for consumer behavior insights in e-commerce

Course Outcomes (COs):

On successful completion of this course, students will be able to:

1. Explain the concepts, types, and importance of research in commerce and management.
2. Formulate research problems, hypotheses, and design research methodologies.
3. Apply sampling techniques, data collection methods, and data analysis procedures effectively.

4. Interpret research results, prepare research reports, and present findings.
5. Use research skills to make informed decisions and solve practical business problems.

References:

1. Kothari, C. R., & Garg, G. (2019). *Research methodology: Methods and techniques* (4th ed.). New Age International.
2. Saunders, M., Lewis, P., & Thornhill, A. (2019). *Research methods for business students* (8th ed.). Pearson.
3. Cooper, D. R., & Schindler, P. S. (2017). *Business research methods* (12th ed.). McGraw-Hill Education.
4. Creswell, J. W., & Creswell, J. D. (2018). *Research design: Qualitative, quantitative, and mixed methods approaches* (5th ed.). Sage Publications.
5. Bryman, A., & Bell, E. (2018). *Business research methods* (5th ed.). Oxford University Press.
6. Sekaran, U., &Bougie, R. (2019). *Research methods for business* (8th ed.). Wiley.

Program: Master of Commerce (M.Com)

Course Name: Entrepreneurship Development	Course Code: DMCM9302T
Semester: 3	Core / Elective: Core
Teaching Scheme in Hrs (L:T:P): 4:0:0	Credits: 4
Type of course: Lecture+ Assignments	Total Contact Hours: 12
Continuous Internal Evaluation: 30 Marks	ESE: 70 Marks

Course Objectives:

After completing this course, students will be able to:

1. Understand the concept, importance, and scope of entrepreneurship and entrepreneurial development.
2. Analyze the traits, competencies, and skills required for successful entrepreneurship.
3. Evaluate various forms of business ownership, institutions, and policies supporting entrepreneurship.
4. Apply planning, project formulation, and financial management techniques for starting and managing enterprises.
5. Develop capabilities to address challenges, take strategic decisions, and sustain growth in dynamic business environments.

Course Content:

Block – I: Introduction to Entrepreneurship
Unit 1: Concept, Nature, and Importance of Entrepreneurship

• Definition and evolution of entrepreneurship.

• Characteristics and traits of successful entrepreneurs.
• Importance of entrepreneurship in economic development, employment generation, and innovation.
• Entrepreneurship vs. management: similarities and differences.
• Entrepreneurial mindset and creativity.
Unit 2: Types and Classification of Entrepreneurs
• Technological, innovative, social, corporate, and classical entrepreneurs.
• Women entrepreneurs and minority entrepreneurship.
• Intrapreneurs and serial entrepreneurs.
• Entrepreneurial roles in different economic sectors: industrial, service, and IT sectors.
Unit 3: Entrepreneurial Environment
• Internal environment: organizational culture, resources, and management support.
• External environment: economic, social, cultural, political, and technological factors.
• Influence of government policies and globalization on entrepreneurship.
• Identifying business opportunities in dynamic environments.

Block – II: Entrepreneurial Competencies and Development
Unit 4: Entrepreneurial Competencies and Skills
▯ Managerial skills: planning, organizing, leadership, and decision-making.
▯ Technical, financial, marketing, and human resource competencies.
▯ Personal traits: risk-taking, innovativeness, self-confidence, and perseverance.

▯ Emotional intelligence, networking, and negotiation skills.
Unit 5: Entrepreneurship Development Programmes (EDPs)
▯ Objectives, structure, and methodology of EDPs.
▯ Role of training in developing entrepreneurial competencies.
▯ EDP success factors and evaluation methods.
▯ Case studies of successful EDPs in India.
Unit 6: Motivation and Leadership in Entrepreneurship
▯ Concept of motivation and its relevance to entrepreneurship.
▯ Leadership styles suitable for entrepreneurs.
▯ Self-motivation, goal setting, and time management.
▯ Strategies for sustaining motivation under uncertainty and stress.

Block – III: Business Planning and Project Formulation
Unit 7: Opportunity Identification and Idea Generation
Sources of business ideas: market gaps, customer needs, technology, and innovation.
Tools and techniques: brainstorming, SCAMPER, trend analysis.
Feasibility analysis: technical, financial, and market feasibility.
Assessing risks and potential rewards of business opportunities.
Unit 8: Project Formulation and Business Planning
Components of a business plan: executive summary, objectives, strategies, operations, and marketing plan.

Project report preparation: format, structure, and content.
Financial projections: capital, revenue, break-even analysis, and profitability.
Planning for growth, scalability, and sustainability.
Unit 9: Legal and Regulatory Aspects of Entrepreneurship
Types of business ownership: sole proprietorship, partnership, LLP, company.
Licensing, registration, and compliance requirements.
Intellectual property rights: patents, trademarks, copyrights, and industrial designs.
Taxation, labor laws, and environmental regulations.

Block – IV: Financial and Marketing Management for Entrepreneurs
Unit 10: Financial Management in New Ventures
• Capital requirements and sources of finance: equity, debt, venture capital, angel investors.
• Budgeting, cost estimation, and fund management.
• Break-even analysis, working capital management, and cash flow planning.
• Financial decision-making under uncertainty.
Unit 11: Marketing Management for Entrepreneurs
• Market research, segmentation, targeting, and positioning.
• Marketing mix: product, price, place, promotion strategies.
• Branding, digital marketing, and customer relationship management.
• Marketing challenges for startups and SMEs.

Unit 12: Risk Management and Business Sustainability
• Types of risks: market, operational, financial, technological, and regulatory.
• Risk assessment and mitigation strategies.
• Sustainability practices, corporate social responsibility (CSR), and ethical entrepreneurship.

• Scenario planning and contingency management.
Block – V: Support Systems, Policies, and Emerging Trends
Unit 13: Institutional Support and Government Policies
• Role of SIDBI, NABARD, MSME Development Institutes.
• Government schemes for entrepreneurship promotion.
• Export-import support and incentives for startups.
• Role of incubators, accelerators, and technology parks.
Unit 14: International Entrepreneurship and Global Trends
• Global entrepreneurial environment and trends.
• Cross-border entrepreneurship, foreign collaborations, and joint ventures.
• Challenges in international markets: culture, regulations, and logistics.
• Leveraging technology and innovation for global competitiveness.
Unit 15: Emerging Issues and Future of Entrepreneurship
• Start-up ecosystem in India: opportunities and challenges.
• Social entrepreneurship and inclusive business models.
• Digital entrepreneurship: e-commerce, fintech, and AI-driven startups.

- Preparing entrepreneurs for changing markets and technological disruptions.

Course Outcomes:

On successful completion of this course, students will be able to:

1. Demonstrate comprehensive understanding of entrepreneurship concepts, theories, and models.
2. Assess entrepreneurial opportunities and undertake business planning effectively.
3. Apply financial, marketing, and operational strategies for new venture creation and management.
4. Evaluate institutional support, government policies, and funding mechanisms for entrepreneurial ventures.
5. Integrate entrepreneurial knowledge into decision-making, innovation, and sustainable business practices.

References:

1. Hisrich, R. D., Peters, M. P., & Shepherd, D. A. (2020). *Entrepreneurship* (11th ed.). McGraw-Hill Education.
2. Khanka, S. S. (2018). *Entrepreneurial development*. S. Chand Publishing.
3. Desai, V. (2019). *Entrepreneurship development and management*. Himalaya Publishing House.
4. Kuratko, D. F. (2020). *Entrepreneurship: Theory, process, and practice*. Cengage Learning.
5. Barringer, B. R., & Ireland, R. D. (2019). *Entrepreneurship: Successfully launching new ventures*. Pearson.

6. Drucker, P. F. (2015). *Innovation and entrepreneurship*. Routledge.

Program: Master of Commerce (M.Com)

Course Name: Leadership Development	Course Code: DMCM9303T
Semester: 3	Core / Elective: **Core**
Teaching Scheme in Hrs (L:T:P): 4:0:0	Credits: 4
Type of course: Lecture+ Assignments	Total Contact Hours: 12
Continuous Internal Evaluation: 30 Marks	ESE: 70 Marks

Course Objectives

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

1. Develop a comprehensive understanding of leadership concepts, theories, and contemporary perspectives.
2. Analyze leadership styles and their effectiveness in different organizational contexts.
3. Enhance personal leadership competencies including communication, emotional intelligence, and ethical decision-making.
4. Examine strategic leadership, change leadership, and innovation in dynamic business environments.
5. Apply leadership development frameworks to improve organizational performance and employee engagement.

Course Content:

Block I: Foundations of Leadership

Unit 1: Concept and Nature of Leadership
• Meaning, definition, and characteristics of leadership

• Leadership vs. management
• Functions and roles of a leader
• Importance of leadership in modern organizations
• Leadership in the globalized and digital economy
Unit 2: Evolution of Leadership Theories
• Early leadership theories: Great Man Theory and Trait Theory
• Behavioral theories: Ohio State and Michigan Studies
• Contingency theories: Fiedler's Contingency Model, Situational Leadership
• Path-Goal Theory and Leader-Member Exchange (LMX) Theory
• Contemporary perspectives on leadership
Unit 3: Leadership Styles and Approaches
• Autocratic, Democratic, and Laissez-Faire leadership styles
• Transactional and Transformational leadership
• Charismatic and Visionary leadership
• Servant and Authentic leadership

• Comparative analysis of leadership styles in organizational contexts
Block II: Leadership Skills and Competencies
Unit 4: Communication and Interpersonal Skills
• Communication process in leadership

• Verbal and non-verbal communication
• Listening skills and feedback mechanisms
• Persuasion and influencing skills
• Building trust and credibility
Unit 5: Emotional Intelligence and Leadership
• Concept and components of emotional intelligence
• Self-awareness and self-regulation
• Empathy and social skills
• Emotional intelligence and leadership effectiveness
• Managing stress and workplace emotions
Unit 6: Ethical and Responsible Leadership
• Ethics and leadership responsibility

▯ Corporate governance and accountability
▯ Values-based leadership
▯ Corporate social responsibility (CSR) and sustainability
▯ Ethical decision-making models
Block III: Leadership and Organizational Dynamics
Unit 7: Team Leadership and Group Dynamics
▯ Leadership in teams and collaborative environments

▯ Stages of team development
▯ Team motivation and performance
▯ Conflict management within teams
▯ Cross-cultural team leadership
Unit 8: Motivation and Leadership Influence
▯ Motivation theories and leadership
▯ Power and influence tactics
▯ Delegation and empowerment
▯ Coaching and mentoring

▯ Performance management and feedback
Unit 9: Leadership and Organizational Culture
▯ Organizational culture and leadership role
▯ Creating high-performance cultures
▯ Leadership in diverse and inclusive workplaces
▯ Culture change and leadership influence
▯ Organizational climate and employee engagement
Block IV: Strategic and Change Leadership
Unit 10: Strategic Leadership
▯ Concept of strategic leadership

▯ Vision, mission, and goal alignment
▯ Decision-making and problem-solving
▯ Innovation and competitive advantage
▯ Leadership in dynamic and uncertain environments
Unit 11: Change Leadership
▯ Nature and types of organizational change

• Resistance to change and overcoming barriers
• Change management models
• Role of leaders in transformation
• Managing technological and structural change
Unit 12: Crisis and Risk Leadership
• Crisis management and leadership response
• Risk assessment and mitigation
• Leadership under uncertainty
• Business continuity planning
• Learning from organizational crises
Block V: Leadership Development and Contemporary Issues
Unit 13: Leadership Development Process
• Concept and importance of leadership development
• Leadership competency frameworks
• Training and development programs
• 360-degree feedback and performance appraisal

• Succession planning
Unit 14: Global and Cross-Cultural Leadership
• Global leadership challenges
• Cross-cultural communication
• Diversity and inclusion
• Leadership in multinational corporations
• Ethical leadership in global contexts
Unit 15: Emerging Trends in Leadership
• Digital leadership and virtual teams
• Women and leadership
• Entrepreneurial leadership
• Sustainable and green leadership
• Future of leadership in the AI-driven economy

Course Outcomes (COs)

On successful completion of this course, students will be able to:

1: Explain the evolution, theories, and models of leadership in business organizations. **2:** Evaluate leadership styles and behavioral approaches for effective managerial decisionmaking.

3: Demonstrate leadership competencies such as communication, emotional intelligence, and ethical responsibility.

4: Apply strategic and change leadership principles to manage organizational transformation. **5:** Design leadership development strategies to enhance organizational effectiveness and sustainability.

References

1. Leadership – James MacGregor Burns. Harper & Row.
2. Leadership: Theory and Practice – Peter G. Northouse. Sage Publications.
3. The Leadership Challenge – James M. Kouzes & Barry Z. Posner. Wiley.
4. On Becoming a Leader – Warren Bennis. Basic Books.
5. Primal Leadership – Daniel Goleman, Richard Boyatzis& Annie McKee. Harvard Business School Press.
6. Leadership in Organizations – Gary Yukl. Pearson Education.

Program: Master of Commerce (M.Com)

Course Name: Organization Development & Change Management	Course Code: DMAD9301T
Semester: 3	Core / Elective: Elective (B.AD)
Teaching Scheme in Hrs (L:T:P): 4:0:0	Credits: 4
Type of course: Lecture+ Assignments	Total Contact Hours: 12
Continuous Internal Evaluation: 30 Marks	ESE: 70 Marks

Course Objectives:

After completing this course, students will be able to:

1. Understand the concepts, principles, and importance of Organization Development (OD) and Change Management.
2. Analyze organizational structures, processes, and cultures in relation to planned change.
3. Evaluate strategies, models, and techniques of organizational change and development.
4. Develop skills to diagnose organizational issues, plan interventions, and implement change effectively.
5. Apply OD and change management practices to enhance organizational performance, innovation, and adaptability.

Course Content:

Block – I: Introduction to Organization Development
Unit 1: Concept, Nature, and Scope of OD

• Definition and evolution of Organization Development (OD).

• Characteristics, objectives, and scope of OD.
• Differences between OD, organizational change, and organizational development interventions.
• Importance of OD in improving organizational effectiveness and adaptability.
• Role of OD in modern business organizations.
Unit 2: OD Theories and Models
• Lewin's Change Model (Unfreeze-Change-Refreeze).
• Action Research Model of OD.
• Appreciative Inquiry and Systems Theory in OD.
• Socio-technical systems approach.
• Contemporary OD frameworks and models.
Unit 3: Organizational Diagnosis
• Concept, objectives, and process of organizational diagnosis.
• Tools and techniques: SWOT analysis, McKinsey 7S model, organizational surveys, interviews, focus groups.
• Identification of organizational strengths, weaknesses, opportunities, and threats.
• OD practitioner role in diagnosis and intervention planning.

Block – II: Change Management Concepts and Models
Unit 4: Understanding Organizational Change
• Definition, nature, and types of change: strategic, structural, technological, cultural, and process changes.
• Forces of change: internal and external.
• Importance of proactive change management.
• Challenges in managing change in organizations.
Unit 5: Change Management Models
• Kotter's 8-Step Change Model.
• ADKAR model (Awareness, Desire, Knowledge, Ability, Reinforcement).
• McKinsey 7-S framework for change implementation.
• Bridges' Transition Model and Lewin's three-stage model revisited.
Unit 6: Resistance to Change
• Reasons for resistance: individual, group, and organizational factors.
• Types of resistance: passive, active, overt, covert.
• Strategies to overcome resistance: communication, participation, negotiation, education, and empowerment.

• Role of leadership in reducing resistance.
Block – III: OD Interventions and Techniques
Unit 7: Individual-Level Interventions
• Coaching and mentoring programs.
• Counseling and personal development plans.
• Behavioral modification and skill-building interventions.

• Employee engagement and motivation techniques.
Unit 8: Group-Level Interventions
• Team building: objectives, approaches, and activities.
• Conflict resolution and negotiation techniques.
• Role analysis and intergroup development.
• Group decision-making and participative management interventions.
Unit 9: Organizational-Level Interventions
• Structural interventions: reengineering, redesigning workflow, and decentralization.
• Technological and process interventions.
• Strategic change initiatives and culture change programs.

• Quality management and continuous improvement interventions (TQM, Kaizen).
Block – IV: OD Process, Evaluation, and Leadership
Unit 10: OD Process and Implementation
• Steps in OD process: entry, contracting, diagnosis, planning interventions, implementation, evaluation, and institutionalization.
• Role of OD practitioner, consultant, and change agent.
• Ethical considerations in OD interventions.
• Case studies of OD implementation in organizations.
Unit 11: Evaluation of OD Interventions
• Importance and objectives of evaluating OD interventions.

• Methods: pre-post evaluation, feedback surveys, performance indicators, ROI of OD interventions.
• Monitoring and sustaining change.
• Challenges in measuring OD effectiveness.
Unit 12: Leadership in OD and Change
• Role of leadership in fostering OD and managing change.
• Transformational vs transactional leadership.

• Leadership competencies for effective change management.
• Leading change through vision, communication, and culture-building.
Block – V: Contemporary Issues and Future Trends
Unit 13: Organizational Culture and Climate
• Definition and types of organizational culture.
• Relationship between culture, climate, and organizational performance.
• Culture change strategies and interventions.
• Tools to assess culture and climate (e.g., OCAI, Organizational Climate Survey).
Unit 14: Technology and OD
• Impact of digital transformation on OD and change management.
• Role of HR analytics, AI, and ERP systems in facilitating change.
• Knowledge management and organizational learning.
• Virtual teams and remote work challenges in OD.
Unit 15: Emerging Trends and Future Directions
• Agile organizations and flexible structures.
• Innovation-driven OD and change strategies.

Sustainability, social responsibility, and ethical OD practices.
Global perspectives in OD: cross-cultural change management.
Preparing organizations for continuous adaptation and resilience.

Course Outcomes:

On successful completion of this course, students will be able to:

1. Demonstrate comprehensive understanding of OD theories, change processes, and organizational diagnostics.
2. Assess organizational culture, structure, and climate in planning and implementing change.
3. Apply intervention techniques and change models for improving organizational effectiveness.
4. Evaluate resistance to change, conflict management, and leadership strategies in change initiatives.
5. Integrate OD and change management principles into strategic organizational planning for sustainable growth.

References:

1. Cummings, T. G., & Worley, C. G. (2019). *Organization development and change* (11th ed.). Cengage Learning.
2. French, W. L., & Bell, C. H. (2017). *Organization development: Behavioral science interventions*. Pearson.

3. Anderson, D. L. (2019). *Organization development: The process of leading organizational change*. Sage Publications.

4. Burnes, B. (2017). *Managing change* (7th ed.). Pearson.

5. Kotter, J. P. (2014). *Leading change*. Harvard Business Review Press.

6. Schein, E. H. (2017). *Organizational culture and leadership*. Wiley.

Program: Master of Commerce (M.Com)

Course Name: Supply Chain Management	Course Code: DMAD9302T
Semester: 3	Core / Elective: Elective (B.AD)
Teaching Scheme in Hrs (L:T:P): 4:0:0	Credits: 4
Type of course: Lecture+ Assignments	Total Contact Hours: 12
Continuous Internal Evaluation: 30 Marks	ESE: 70 Marks

Course Objectives:

After completing this course, students will be able to:

1. Understand the concepts, components, and significance of supply chain management (SCM) in business.
2. Analyze supply chain processes, logistics, and operations for efficient organizational performance.
3. Develop strategies for procurement, production, distribution, and inventory management.
4. Apply modern tools and technology in managing supply chains and mitigating risks.
5. Evaluate contemporary challenges and global trends in SCM to improve competitiveness.

Course Content:

Block – I: Introduction to Supply Chain Management
Unit 1: Concept, Nature, and Scope of SCM
Definition, objectives, and significance of supply chain management

• Components of supply chain: suppliers, manufacturers, distributors, retailers, and customers
• Scope at operational, tactical, and strategic levels
• Importance: cost efficiency, customer satisfaction, competitive advantage
• Case examples: Supply chain strategies of Amazon and Reliance Retail
Unit 2: Evolution of SCM
• Traditional logistics vs modern SCM
• Historical development: from physical distribution to integrated SCM
• Drivers of SCM: globalization, technology, outsourcing, sustainability
• Impact on performance and profitability
• Example: Evolution of SCM in Indian FMCG and automotive sectors
Unit 3: Supply Chain Models and Frameworks
• Push, pull, and hybrid supply chain models
• SCOR model (Supply Chain Operations Reference)
• Lean supply chain and agile supply chain frameworks
• Application in manufacturing and service industries
• Practical example: E-commerce supply chain management

Block – II: Supply Chain Planning and Procurement
Unit 4: Supply Chain Strategy and Planning
• Strategic, tactical, and operational planning

• Supply chain network design: location, capacity, and facility decisions
• Forecasting demand: qualitative and quantitative methods
• Case study: Demand forecasting in retail supply chains
Unit 5: Procurement Management
• Role of procurement in SCM
• Supplier selection, evaluation, and relationship management
• Strategic sourcing and global sourcing practices
• Procurement contracts, negotiation, and supplier development
• Example: Procurement strategies in automotive and pharmaceutical industries
Unit 6: Inventory Management
• Concept, types, and objectives of inventory management
• Inventory models: EOQ, safety stock, reorder point, ABC analysis
• Just-in-Time (JIT) and Vendor Managed Inventory (VMI)

• Case study: Inventory management in FMCG and electronics sectors
Block – III: Logistics and Distribution Management
Unit 7: Transportation and Distribution
• Role of transportation in SCM
• Modes of transportation: road, rail, air, sea, multimodal
• Distribution strategies: centralized, decentralized, cross-docking
• Case example: Distribution management in e-commerce supply chains

Unit 8: Warehousing and Storage Management
• Types of warehouses: private, public, bonded, distribution centers
• Warehousing operations: layout, material handling, automation
• Role in reducing costs and improving service levels
• Practical exercise: Warehouse layout and storage optimization
Unit 9: Logistics Information Systems
• Role of IT in logistics: tracking, routing, and real-time monitoring
• Transportation management systems (TMS) and warehouse management systems (WMS)
• Examples of ERP systems for SCM: SAP, Oracle, Microsoft Dynamics
• Case study: Digital transformation in logistics industry

Block – IV: Performance Measurement and Risk Management
Unit 10: Supply Chain Performance Measurement
Key performance indicators (KPIs) for SCM
Metrics for inventory, order fulfillment, delivery performance, and cost efficiency
Benchmarking supply chain performance
Example: Performance measurement in FMCG and manufacturing supply chains
Unit 11: Risk Management in Supply Chains
Types of supply chain risks: operational, financial, geopolitical, environmental
Risk identification, assessment, and mitigation strategies

Business continuity planning and disaster recovery in SCM
Case study: Risk management in global automotive supply chains
Unit12: Sustainability and Green Supply Chain
Concepts of sustainable supply chains
Environmental impact: carbon footprint, packaging, reverse logistics
Green procurement and sustainable sourcing strategies
Example: Sustainability initiatives by companies like Tata and Unilever

Block – V: Contemporary Trends and Applications
Unit 13: Technology in Supply Chain Management
Role of AI, IoT, blockchain, robotics, and predictive analytics
Smart supply chains and automation trends
Digital twins and data-driven decision-making
Case study: Technology-driven supply chains in e-commerce and FMCG
Unit 14: Global Supply Chain Management
Global sourcing, production, and distribution
Challenges in global SCM: tariffs, customs, currency fluctuations, geopolitical risks
Trade agreements and international logistics considerations
Example: Global supply chain strategies of Tata Motors and Infosys
Unit 15: Supply Chain Innovation and Competitive Advantage
Lean supply chains, agile supply chains, and resilient supply chains
Continuous improvement methodologies: Kaizen, Six Sigma, TQM
Case study: Competitive advantage through SCM in retail and manufacturing

Course Outcomes (COs):

On successful completion of this course, students will be able to:

1. Explain the fundamentals, functions, and importance of SCM in modern business.
2. Analyze supply chain processes, flows, and key performance metrics for decision-making.
3. Design efficient procurement, inventory, and logistics strategies aligned with organizational goals.
4. Apply technology, ERP systems, and quantitative tools in supply chain management.
5. Assess global supply chain trends, risk management, and sustainability practices in business.

References:

1. Chopra, S., &Meindl, P. (2020). *Supply chain management: Strategy, planning, and operation* (7th ed.). Pearson.
2. Christopher, M. (2016). *Logistics and supply chain management*. Pearson.
3. Simchi-Levi, D., Kaminsky, P., &Simchi-Levi, E. (2019). *Designing and managing the supply chain*. McGraw-Hill Education.
4. Monczka, R. M., Handfield, R. B., Giunipero, L. C., & Patterson, J. L. (2020). *Purchasing and supply chain management*. Cengage Learning.
5. Bowersox, D. J., Closs, D. J., & Cooper, M. B. (2019). *Supply chain logistics management*. McGraw-Hill Education.
6. Shah, J. (2018). *Supply chain management: Text and cases*. Pearson India.

Program: Master of Commerce (M.Com)

Course Name: International Marketing	Course Code: DMAD9303T
Semester: 3	Core / Elective: Elective (B.AD)
Teaching Scheme in Hrs (L:T:P): 4:0:0	Credits: 4
Type of course: Lecture+ Assignments	Total Contact Hours: 12
Continuous Internal Evaluation: 30 Marks	ESE: 70 Marks

Course Objectives:

After completing this course, students will be able to:

1. Understand the concept, scope, and significance of international marketing in a global business environment.
2. Analyze the global market environment including cultural, economic, political, and technological factors.

3. Evaluate strategies for product, pricing, distribution, and promotion in international markets.
4. Apply international marketing research, entry modes, and strategic planning to global business decisions.
5. Develop competencies to manage challenges in international marketing and leverage global opportunities for business growth.

Course Content:

Block – I: Introduction to International Marketing
Unit 1: Concept, Scope, and Importance

Definition of international marketing.
Differences between domestic and international marketing.
Scope of international marketing: trade, services, e-commerce, and global supply chains.
Importance of international marketing in economic development and globalization.
Role of international marketing in business strategy.
Unit 2: Evolution and Theories of International Marketing
Historical perspective of international trade and marketing.
International marketing theories: Mercantilism, Absolute Advantage, Comparative Advantage, Product Life Cycle Theory, and Uppsala Model.
Relevance of theories in contemporary global marketing strategies.

• International marketing orientation: ethnocentric, polycentric, regiocentric, and geocentric approaches.
Unit 3: International Marketing Environment
• Economic environment: GDP, trade policies, exchange rates, economic integration.
• Political and legal environment: trade regulations, WTO, trade blocs, bilateral agreements.
• Cultural environment: values, norms, language, religion, consumer behavior.
• Technological and socio-demographic environment.
• Globalization trends and impact on marketing strategies.
Block – II: International Market Analysis and Research

Unit 4: Market Research in International Marketing
• Importance and objectives of international marketing research.
• Primary and secondary data collection methods: surveys, interviews, observation, trade reports.
• Market segmentation: demographic, geographic, psychographic, and behavioral.
• Cross-cultural research challenges.
Unit 5: International Consumer Behavior

• Factors influencing consumer behavior: culture, subculture, social class, reference groups.
• Decision-making process in international markets.
• Adaptation vs standardization of marketing strategies.
• Case studies of multinational consumer behavior.
Unit 6: International Market Entry Strategies
• Modes of entry: exporting, licensing, franchising, joint ventures, wholly-owned subsidiaries, strategic alliances.
• Selection criteria for entry mode.
• Risks and benefits associated with different entry strategies.
• Case studies of successful and failed market entries.
Block – III: International Product and Pricing Strategies
Unit 7: International Product Planning and Development

• Product adaptation and standardization strategies.
• Branding, labeling, and packaging considerations for international markets.
• Product life cycle in global markets.
• New product development and innovation in international context.

Unit 8: International Pricing Strategies
▯ Factors affecting international pricing: costs, competition, demand, government regulations, exchange rates.
▯ Pricing methods: cost-based, market-based, competition-based, and dynamic pricing.
▯ Transfer pricing and dumping issues.
▯ Case examples of international pricing challenges and strategies.
Unit 9: Global Marketing Mix (Promotion and Distribution)
▯ International promotion strategies: advertising, sales promotion, personal selling, digital marketing.
▯ Cross-cultural communication and message adaptation.
▯ International distribution channels: direct, indirect, agents, distributors, e-commerce.
▯ Logistics, warehousing, and inventory management in global supply chains.
Block – IV: International Trade, Finance, and Risk Management
Unit 10: International Trade and Regulatory Framework
▯ Role of WTO, IMF, World Bank, UNCTAD.
▯ Regional trade agreements: EU, NAFTA/USMCA, ASEAN, SAARC.

▯ Export-import policies, tariffs, quotas, and customs regulations.

• International contract management and documentation.
Unit 11: International Financial Management
• Foreign exchange markets and currency risk.
• Payment methods: L/C, bills of exchange, open account.
• Financing international trade: export credit, factoring, forfaiting.
• Hedging techniques and financial instruments in global trade.
Unit 12: International Marketing Risks and Mitigation
• Types of risks: political, economic, cultural, legal, and operational.
• Risk assessment and contingency planning.
• Insurance and hedging for international operations.
• Case studies on international marketing failures and lessons learned.
Block – V: Contemporary Issues and Emerging Trends
Unit 13: Digital and E-commerce in International Marketing
• Role of digital platforms in global marketing.
• Social media marketing, influencer marketing, and SEO for international markets.
• Cross-border e-commerce challenges: logistics, payment systems, regulations.
• Analytics and customer insights in digital international marketing.

Unit 14: Sustainable and Ethical International Marketing
Corporate social responsibility and sustainability in international markets.
Ethical challenges: product safety, labor standards, environmental concerns.
Green marketing and responsible consumption.
International standards and compliance frameworks (ISO, UN Global Compact).
Unit 15: Emerging Trends and Global Marketing Strategies
Global branding and positioning strategies.
Market adaptation for emerging economies.
Innovation, AI, and technology-driven global marketing.
Strategic alliances, mergers, and acquisitions for global growth.
Preparing organizations for global market volatility and geopolitical challenges

Course Outcomes:

On successful completion of this course, students will be able to:

1. Demonstrate a comprehensive understanding of international marketing concepts, frameworks, and theories.
2. Analyze global market dynamics and identify international business opportunities.
3. Apply international marketing mix strategies (product, price, place, promotion) effectively.
4. Evaluate global entry strategies, international marketing research, and risk management techniques.

5. Integrate international marketing knowledge in strategic planning, cross-cultural management, and global business decision-making.

References:

1. Cateora, P. R., Gilly, M. C., & Graham, J. L. (2020). *International marketing* (18th ed.). McGraw-Hill Education.
2. Keegan, W. J., & Green, M. C. (2020). *Global marketing*. Pearson.
3. Onkvisit, S., & Shaw, J. J. (2018). *International marketing: Strategy and theory*. Routledge.
4. Jain, S. C. (2017). *International marketing management*. Cengage Learning.
5. Cherunilam, F. (2019). *International marketing: Text and cases*. Himalaya Publishing House.
6. Czinkota, M. R., &Ronkainen, I. A. (2019). *International marketing*. Cengage Learning.

Program: Master of Commerce (M.Com)

Course Name: Goods & Service Tax	Course Code: DMAT9301T
Semester: 3	Core / Elective: Elective (ABST)
Teaching Scheme in Hrs (L:T:P): 4:0:0	Credits: 4

Type of course: Lecture+ Assignments	Total Contact Hours: 12
Continuous Internal Evaluation: 30 Marks	ESE: 70 Marks

Course Objectives:

After completing this course, students will be able to:

1. Understand the concept, framework, and significance of Goods & Service Tax (GST) in India.
2. Analyze GST provisions, compliance requirements, and registration procedures.
3. Apply GST laws, rules, and practices in accounting, invoicing, and tax payment.
4. Evaluate the impact of GST on business operations, pricing, and supply chain management.
5. Develop skills to handle GST-related audits, returns, and legal compliance effectively.

Course Content:

Block – I: Introduction to GST
Unit 1: Concept and Objectives of GST
Meaning, significance, and objectives of GST.
History and evolution of GST in India.

Key features: single tax system, destination-based tax, input tax credit mechanism.
Benefits of GST for businesses, government, and consumers.

• GST vs previous indirect tax regime: VAT, excise duty, service tax.
Unit 2: Structure and Components of GST
• Central GST (CGST), State GST (SGST), Integrated GST (IGST), Union Territory GST (UTGST).
• Composition scheme for small taxpayers.
• Dual GST model: allocation of tax revenue between Centre and States.
• Types of supply under GST: taxable, exempted, nil-rated, and zero-rated.
Unit 3: Legal Framework of GST
• CGST Act, 2017; SGST Acts; IGST Act, 2017.
• GST Rules and Notifications.
• Powers of GST authorities.
• Roles of GST Council, CBIC, and State Tax Authorities.
Block – II: GST Registration and Documentation
Unit 4: GST Registration
• Persons required to register under GST.
• Voluntary registration and composition scheme registration.
• Procedure, documents, and conditions for registration.

• Amendment, cancellation, and revival of GST registration.

Unit 5: Taxable Event and Supply under GST
• Meaning of supply: goods and services.
• Composite and mixed supplies.
• Place of supply rules for goods and services.
• Time of supply: goods vs services, advance payments, continuous supply.
Unit 6: GST Invoicing and Accounts Maintenance
• Types of GST invoices: tax invoice, bill of supply, credit note, debit note.
• Invoice particulars and requirements under GST law.
• Accounts and records to be maintained by taxable persons.
• E-way bills: purpose, generation, and compliance.
Block – III: GST Payment and Returns
Unit 7: Input Tax Credit (ITC)
• Concept and eligibility for ITC.
• Conditions for availing ITC.
• Apportionment and blocked credits.

▯ Reversal of ITC and matching with supplier's records.
Unit 8: GST Payment and Settlement
▯ Modes of payment: electronic cash ledger, e-payment, challan.
▯ TDS under GST and TCS provisions.

▯ Tax payment timelines and late fee/penalty provisions.
▯ Settlement of tax between Centre and States.
Unit 9: GST Returns Filing
▯ Types of GST returns: GSTR-1, GSTR-2, GSTR-3B, GSTR-9, GSTR-10.
▯ Filing procedure and deadlines.
▯ Annual return and reconciliation statements.
▯ Common issues in GST return filing and corrective measures.
Block – IV: GST Compliance and Audit
Unit 10: GST Compliance Management
▯ Record-keeping, invoices, and accounting systems integration.
▯ Role of ERP and accounting software in GST compliance.
▯ Compliance checklists for businesses.

• Audit trails and internal verification.
Unit 11: GST Audit and Assessment
• Types of GST audit: turnover-based, special audit.
• Audit procedures and reporting requirements.
• Assessment of tax liabilities: self-assessment, scrutiny, and reassessment.
• Penalties, prosecution, and appeals under GST law.
Unit 12: GST Refunds and Offsetting

• Refunds: eligibility, application procedure, and timelines.
• Refund of accumulated ITC and zero-rated supplies.
• Offset of tax liability against ITC.
• Handling disputes and claims related to refunds.
Block – V: Contemporary Issues and Advanced GST Concepts
Unit 13: GST Impact on Business Operations
• Pricing, supply chain, and inventory management under GST.
• Impact on cash flow, working capital, and profitability.
• Sector-specific GST implications: manufacturing, services, e-commerce.

• Case studies of GST adoption and transformation.
Unit 14: International Perspective of GST / VAT
• GST vs VAT systems in other countries.
• Cross-border transactions and IGST mechanism.
• Role of GST in facilitating trade and compliance in international business.
• Comparative study of GST in emerging economies.
Unit 15: Emerging Trends and Future of GST
• Technology in GST: e-invoicing, GSTN, AI and analytics.
• Challenges and issues in GST compliance.
• Policy reforms and updates from GST Council.
• Strategic approaches for businesses to optimize GST impact

Course Outcomes:

On successful completion of this course, students will be able to:

1. Demonstrate thorough knowledge of GST structure, components, and legal provisions.
2. Apply GST laws in registration, invoicing, input tax credit, and payment processes.
3. Analyze GST returns, accounting records, and reconciliation requirements.
4. Evaluate the impact of GST on business taxation, compliance, and operational efficiency.
5. Integrate GST knowledge in decision-making, audit, and financial management for organizations.

References:

1. Singhania, V. K., &Singhania, M. (2023). *Students' guide to GST and customs law*. Taxmann Publications.
2. Ahuja, G. K., & Gupta, R. (2023). *GST and customs law*. Bharat Law House.
3. Datey, V. S. (2022). *GST ready reckoner*. Taxmann Publications.
4. Mehrotra, H. C., & Goyal, S. P. (2022). *Goods and services tax*. SahityaBhawan.
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Program: Master of Commerce (M.Com)

Course Name: International Financial Management	Course Code: DMAT9302T
Semester: 3	Core / Elective: Elective (ABST)
Teaching Scheme in Hrs (L:T:P): 4:0:0	Credits: 4
Type of course: Lecture+ Assignments	Total Contact Hours: 12
Continuous Internal Evaluation: 30 Marks	ESE: 70 Marks

Course Objectives:

After completing this course, students will be able to:

1. Understand the principles, concepts, and scope of international financial management.

2. Analyze foreign exchange markets, currency risks, and international investment decisions.
3. Evaluate international financing options, capital budgeting, and cost of capital.
4. Apply financial tools and techniques for global trade and investment decision-making.
5. Assess contemporary issues, risks, and strategies in international finance for global business operations.

Course Content:

Block – I: Introduction to International Financial Management
Unit 1: Overview of International Financial Management
Definition, scope, and importance of IFM
Role in multinational corporations (MNCs)

Objectives: wealth maximization, risk management, global competitiveness
Differences between domestic and international financial management
Case example: Multinational expansion and capital management
Unit 2: International Financial Environment
Global financial system: IMF, World Bank, BIS
Foreign exchange markets: spot, forward, and swap markets
Balance of payments, current account, and capital account
Example: India's BOP trends and impact on financial decision-making

Unit 3: International Monetary System
• Evolution: Gold standard, Bretton Woods system, floating exchange rates
• Currency convertibility and IMF role
• Exchange rate regimes: fixed, floating, pegged, and managed float
• Case study: Exchange rate policy in emerging economies
Block – II: Foreign Exchange and Currency Risk Management
Unit 4: Foreign Exchange Markets
• Structure and functioning: spot, forward, futures, options, swaps
• Participants: exporters, importers, banks, brokers, MNCs
• Exchange rate determination: interest rate parity, purchasing power parity, balance of payments approach
• Example: USD-INR exchange rate analysis
Unit 5: Foreign Exchange Exposure

• Types of exposure: transaction, translation, and economic exposure
• Impact on MNC profitability
• Examples: Export/import contracts and currency exposure
Unit 6: Currency Risk Management

▯ Hedging techniques: forward contracts, futures, options, swaps
▯ Natural hedging strategies and netting
▯ Case study: Hedging strategies in Indian IT and pharma companies
Block – III: International Financing and Investment Decisions
Unit 7: International Financing Options
▯ Short-term financing: trade credit, bank loans, commercial paper
▯ Long-term financing: equity, debt, ADR/GDR, Eurobonds, syndicated loans
▯ Financing for foreign subsidiaries
▯ Example: Financing strategy of Tata Motors for global operations
Unit 8: International Capital Budgeting
▯ Techniques: NPV, IRR, payback period, adjusted for currency and political risk
▯ Cash flow estimation for international projects
▯ Capital budgeting under exchange rate risk
▯ Case example: Investment decision for a foreign plant
Unit 9: Cost of Capital in MNCs

▯ Weighted Average Cost of Capital (WACC) for international operations

• Country risk premium and its impact on cost of capital
• Case study: Cost of capital computation for overseas project financing
Block – IV: International Working Capital Management and Trade Finance
Unit 10: International Working Capital Management
• Cash management, receivables, payables, and inventory management
• Techniques for optimizing working capital in international operations
• Case study: Managing working capital in global supply chains
Unit 11: Trade Finance and Export-Import Financing
• Letter of Credit (LC), bills of exchange, packing credit, export credit
• Role of banks and export credit agencies
• Example: Financing a cross-border transaction in textiles or chemicals
Unit 12: Short-term Financing and Money Market Instruments
• Foreign currency loans, trade bills, commercial papers
• International money market instruments and their application
• Case study: Short-term finance decisions in IT export companies
Block – V: Contemporary Issues and Strategic IFM
Unit 13: Mergers and Acquisitions in Global Markets

▯ Strategic rationale for cross-border M&A
▯ Valuation techniques and financing options
▯ Regulatory considerations and integration challenges
▯ Case example: Tata Steel acquisition of Corus
Unit 14: International Portfolio Investment and Diversification
▯ Global equity and debt investment
▯ Portfolio theory and diversification across countries
▯ Currency and political risk management in investment portfolios
▯ Example: Investment strategies of Indian institutional investors abroad
Unit 15: International Financial Reporting and Compliance
▯ IFRS adoption, consolidation of financial statements for MNCs
▯ Transfer pricing, taxation, and cross-border regulatory compliance
▯ Case study: Compliance challenges faced by Indian multinationals

Course Outcomes (COs):

On successful completion of this course, students will be able to:

1. Explain key concepts, objectives, and challenges of international financial management.
2. Analyze exchange rates, currency movements, and their impact on business decisions.
3. Evaluate international investment, financing, and capital budgeting decisions using analytical tools.

4. Manage risks, including currency, political, and credit risks, in international business.
5. Apply strategic financial planning and contemporary practices in multinational financial management.

References:

1. Eun, C. S., & Resnick, B. G. (2021). *International financial management* (9th ed.). McGraw-Hill Education.
2. Shapiro, A. C., & Sarin, A. (2020). *Foundations of multinational financial management*. Wiley.
3. Madura, J. (2021). *International financial management*. Cengage Learning.
4. Apte, P. G. (2017). *International financial management*. McGraw-Hill Education.
5. Levi, M. D. (2016). *International finance*. Routledge.
6. Bhalla, V. K. (2018). *International financial management*. S. Chand Publishing.

Program: Master of Commerce (M.Com)

Course Name: Financial Derivatives	Course Code: DMAT9303T
Semester: 3	Core / Elective: Elective (ABST)
Teaching Scheme in Hrs (L:T:P): 4:0:0	Credits: 4
Type of course: Lecture+ Assignments	Total Contact Hours: 12

Continuous Internal Evaluation: 30 Marks	ESE: 70 Marks

Course Objectives:

After completing this course, students will be able to:

1. Understand the concepts, types, and importance of financial derivatives in modern financial markets.
2. Analyze the pricing, valuation, and risk management techniques for derivatives.
3. Apply derivative instruments in hedging, speculation, and arbitrage.
4. Evaluate the regulatory framework and market practices of derivatives in India and globally.
5. Develop analytical and decision-making skills for trading and managing derivative portfolios effectively.

Course Content:

Block – I: Introduction to Financial Derivatives
Unit 1: Concept, Nature, and Significance of Derivatives
Definition and characteristics of financial derivatives.

Role of derivatives in financial markets.
Importance in risk management, hedging, speculation, and arbitrage.
Types of derivatives: exchange-traded vs over-the-counter (OTC).

• Regulatory framework and market participants.
Unit 2: Types of Derivatives
• Forwards: features, advantages, disadvantages, and applications.
• Futures: concept, margin, settlement, and trading mechanisms.
• Options: call and put options, strike price, intrinsic and time value.
• Swaps: interest rate swaps, currency swaps, and commodity swaps.
Unit 3: Derivatives Market in India
• Evolution and growth of derivative markets in India.
• Regulatory bodies: SEBI, RBI, and Stock Exchanges (NSE, BSE).
• Trading mechanisms and electronic trading platforms.
• Key derivative indices and market instruments.
Block – II: Forwards and Futures
Unit 4: Forward Contracts
• Mechanics of forward contracts.
• Pricing and valuation of forwards.
• Hedging with forwards: currency, interest rate, and commodity forwards.

▯ Advantages, limitations, and practical applications.
Unit 5: Futures Contracts
▯ Introduction and features of futures contracts.
▯ Futures pricing: cost of carry model, spot-future relationship.
▯ Hedging and speculation using futures.
▯ Margining, mark-to-market, and settlement process.
Unit 6: Commodity and Financial Futures
▯ Types of commodity futures: agricultural, metals, energy, and financial futures.
▯ Futures markets in India: MCX, NCDEX, NSE, BSE.
▯ Regulatory framework for commodity and financial futures.
▯ Case studies on futures market trading and risk management.
Block – III: Options
Unit 7: Options Fundamentals
▯ Definition, types, and features of options: American, European, exotic options.
▯ Option pricing basics: intrinsic value, time value, payoff diagrams.
▯ Option trading strategies: hedging, speculation, and income generation.

Unit 8: Option Pricing Models
• Binomial option pricing model.
• Black-Scholes option pricing model.

• Greeks: Delta, Gamma, Theta, Vega, and Rho.
• Applications of option pricing in financial management.
Unit 9: Option Strategies and Hedging
• Basic option strategies: long call, long put, covered call, protective put.
• Spread strategies: bull spread, bear spread, calendar spread.
• Combination strategies: straddle, strangle, collar.
• Hedging corporate risks using options: currency, interest rate, and commodity options.
Block – IV: Swaps and Advanced Derivatives
Unit 10: Swaps
• Introduction to swaps: concept and characteristics.
• Types of swaps: interest rate swaps, currency swaps, commodity swaps.
• Valuation and pricing of swaps.
• Application of swaps in hedging and risk management.

Unit 11: Exotic Derivatives
▯ Concept and characteristics of exotic derivatives.
▯ Types: barrier options, binary options, Asian options, and lookback options.
▯ Pricing and risk management challenges.
▯ Applications in advanced financial markets.
Unit 12: Credit Derivatives

▯ Credit default swaps (CDS).
▯ Credit-linked notes (CLN) and collateralized debt obligations (CDO).
▯ Risk management and portfolio applications.
▯ Regulatory framework and market practices.
Block – V: Risk Management, Regulations, and Emerging Trends
Unit 13: Risk Management Using Derivatives
▯ Types of financial risks: market risk, credit risk, interest rate risk, currency risk.
▯ Hedging techniques using forwards, futures, options, and swaps.
▯ Value at Risk (VaR) and risk measurement tools.
▯ Case studies on derivative-based risk management.

Unit 14: Regulatory and Legal Framework
▯ SEBI regulations for derivative trading in India.
▯ Role of clearing corporations and exchanges.
▯ Insider trading, market manipulation, and compliance norms.
▯ Global regulatory frameworks: Dodd-Frank Act, MiFID II.
Unit 15: Emerging Trends in Financial Derivatives
▯ Algorithmic trading and high-frequency trading in derivatives.
▯ Role of derivatives in portfolio optimization and structured products.
▯ Fintech and AI applications in derivatives trading and risk management.
▯ Global market trends and future directions of derivative instruments

Course Outcomes:

On successful completion of this course, students will be able to:

1. Demonstrate a thorough understanding of derivative instruments, markets, and their functioning.
2. Apply pricing and valuation methods for forwards, futures, options, and swaps.
3. Analyze risk exposure and implement hedging strategies using derivatives.
4. Evaluate the impact of derivatives on portfolio management, financial risk, and market efficiency.
5. Integrate derivative knowledge into corporate finance, trading strategies, and financial decision-making.

References:

1. Hull, J. C. (2022). *Options, futures, and other derivatives* (11th ed.). Pearson.
2. Chance, D. M., & Brooks, R. (2016). *An introduction to derivatives and risk management*. Cengage Learning.
3. Redhead, K. (2018). *Financial derivatives: An introduction to futures, forwards, options and swaps*. Pearson.
4. Vohra, N. D., & Bagri, B. R. (2017). *Futures and options*. McGraw-Hill Education.
5. Kolb, R. W., &Overdahl, J. A. (2018). *Financial derivatives*. Wiley.
6. Varma, J. R. (2018). *Derivatives and risk management*. McGraw-Hill Education.

Program: Master of Commerce (M.Com)

Course Name: Economic Analysis	Course Code: DMEA9301T
Semester: 3	**Core / Elective: Elective(EAFM)**
Teaching Scheme in Hrs (L:T:P): 4:0:0	Credits: 4
Type of course: Lecture+ Assignments	Total Contact Hours: 12
Continuous Internal Evaluation: 30 Marks	ESE: 70 Marks

Course Objectives:

After completing this course, students will be able to:

1. Understand the fundamental concepts, tools, and methods of economic analysis in business and finance.
2. Apply microeconomic and macroeconomic principles to business and policy decisionmaking.
3. Analyze market structures, demand-supply dynamics, pricing, and resource allocation.
4. Evaluate economic policies and their impact on businesses, markets, and financial systems.
5. Integrate quantitative and qualitative methods for economic forecasting and strategic planning.

Course Content:

Block – I: Introduction to Economic Analysis
Unit 1: Nature and Scope of Economic Analysis
Definition, importance, and scope of economic analysis in business

Microeconomics vs macroeconomics: relevance for managerial decision-making
Role in resource allocation, pricing, and strategic planning
Case example: Economic analysis for investment decisions in Indian manufacturing
Unit 2: Economic Systems and Business Environment
Types of economic systems: market, mixed, planned
Features, advantages, and disadvantages of each system
Economic environment and its impact on business and financial management

Example: Impact of liberalization and global integration on Indian economy
Unit 3: Demand Analysis
Law of demand, determinants of demand, demand function
Price elasticity of demand: measurement, types, and significance
Applications in pricing, marketing, and production decisions
Practical exercises: Estimating demand elasticity for FMCG products
Block – II: Production and Cost Analysis
Unit 4: Production Theory
Production function: short-run and long-run
Law of variable proportions and returns to scale
Isoquants and isocosts: optimal combination of inputs
Practical example: Production planning in manufacturing firms
Unit 5: Cost Concepts and Analysis

Types of costs: fixed, variable, total, average, marginal
Short-run and long-run cost curves
Break-even analysis: concept, assumptions, and managerial applications
Exercises: Cost analysis for decision-making in small businesses

Unit 6: Revenue and Profit Analysis
• Total, average, and marginal revenue concepts
• Profit maximization and equilibrium output
• Economic vs accounting profit
• Case study: Profit analysis in service and manufacturing sectors
Block – III: Macro-Economic Analysis
Unit 7: National Income Analysis
• Concepts: GDP, GNP, NNP, national income at factor cost and market price
• Methods of estimation: income, expenditure, and production approaches
• Practical applications: Using national income data for business forecasting
Unit 8: Money and Banking
• Functions of money, types of money, and monetary aggregates
• Role of central bank: RBI and monetary policy
• Money supply, liquidity, and interest rates
• Example: Impact of monetary policy on credit availability for industries

Unit 9: Inflation, Deflation, and Business Cycles

• Types and causes of inflation: demand-pull, cost-push
• Deflation and stagflation: implications for business
• Phases of business cycles and forecasting methods
• Case study: Business cycle management in Indian economy
Block – IV: International Economic Analysis
Unit 10: Balance of Payments and Exchange Rate
• Structure and components of balance of payments (BOP)
• Disequilibrium in BOP: causes and correction methods
• Exchange rate determination: fixed, floating, and managed float
• Example: India's BOP and rupee exchange rate trends
Unit 11: International Trade and Investment
• Theories of international trade: comparative advantage, Heckscher-Ohlin, modern theories
• Trade policies: tariffs, quotas, trade agreements
• Foreign direct investment (FDI) and portfolio investment
• Case study: Role of FDI in Indian manufacturing and services
Unit 12: Global Economic Integration

• Globalization and its impact on domestic businesses
• Multilateral organizations: WTO, IMF, World Bank, UNCTAD
• Regional trade agreements: SAARC, ASEAN, EU, NAFTA
• Example: Effects of trade liberalization on Indian exports
Block – V: Applied Economic Analysis for Business Decisions
Unit 13: Quantitative Methods in Economic Analysis
• Use of statistical tools: regression, correlation, index numbers
• Economic modeling and forecasting
• Application in demand estimation, cost analysis, and financial planning
• Practical exercise: Forecasting sales using regression analysis
Unit 14: Project Appraisal and Investment Decisions
• Capital budgeting techniques: NPV, IRR, payback period, profitability index
• Risk and uncertainty analysis in investment decisions
• Sensitivity and scenario analysis
• Case study: Evaluating feasibility of a manufacturing or service project
Unit 15: Policy Analysis and Business Strategy

Assessing government policies and their impact on industry and commerce
Pricing, subsidy, and taxation policies
Strategic decision-making using economic analysis
Example: Policy impact assessment for Indian banking and IT sector

Course Outcomes (COs):

On successful completion of this course, students will be able to:

1. Explain the basic principles and tools of economic analysis relevant to business and finance.
2. Analyze demand, supply, production, cost, and pricing decisions under different market structures.
3. Apply macroeconomic concepts to evaluate economic performance, growth, and business cycles.
4. Assess government policies, fiscal and monetary measures, and their impact on business decisions.
5. Use economic models, statistical methods, and forecasting tools for strategic financial management.

References:

1. Samuelson, P. A., & Nordhaus, W. D. (2019). *Economics*. McGraw-Hill Education.
2. Mankiw, N. G. (2021). *Principles of economics*. Cengage Learning.
3. Koutsoyiannis, A. (2019). *Modern microeconomics*. Macmillan.
4. Dwivedi, D. N. (2020). *Managerial economics*. Vikas Publishing House.
5. Baumol, W. J., & Blinder, A. S. (2019). *Economics: Principles and policy*. Cengage

Learning.

6. Salvatore, D. (2019). *Microeconomics: Theory and applications*. Oxford University Press.

Program: Master of Commerce (M.Com)

Course Name: International Trade & Finance	Course Code: DMEA9302T
Semester: 3	Core / Elective: **Elective (EAFM)**
Teaching Scheme in Hrs (L:T:P): 4:0:0	Credits: 4
Type of course: Lecture+ Assignments	Total Contact Hours: 12
Continuous Internal Evaluation: 30 Marks	ESE: 70 Marks

Course Objectives:

After completing this course, students will be able to:

1. Understand the concepts, theories, and practices of international trade and finance.
2. Analyze global trade policies, balance of payments, and international monetary systems.
3. Evaluate foreign exchange markets, risk management, and financing mechanisms in international business.
4. Apply tools, techniques, and models for trade and financial decision-making in a global

context.

5. Develop skills to manage international trade operations, finance, and strategic planning for multinational businesses.

Course Content:

Block – I: Introduction to International Trade
Unit 1: Concept, Nature, and Scope of International Trade
▯ Definition, objectives, and significance of international trade.

▯ Features and types of international trade: bilateral, multilateral, regional.
▯ Role of international trade in economic development.
▯ Distinction between domestic and international trade.
Unit 2: Theories of International Trade
▯ Classical theories: Adam Smith's Absolute Advantage, Ricardo's Comparative Advantage.
▯ Modern theories: Heckscher-Ohlin Theory, Product Life Cycle Theory, New Trade Theory.
▯ Relevance of trade theories in global business strategy.
▯ Critiques and limitations of trade theories.
Unit 3: Balance of Payments and Trade Policy
▯ Components of balance of payments: current account, capital account, financial account.

• Disequilibrium and adjustment mechanisms.
• Trade policies: free trade, protectionism, tariffs, quotas, subsidies.
• Role of WTO, IMF, and GATT in regulating international trade.
Block – II: International Financial System and Foreign Exchange
Unit 4: International Monetary Systems
• Evolution of international monetary systems: gold standard, Bretton Woods system, postBretton Woods era.
• Fixed vs floating exchange rate systems.

• Managed float and currency regimes.
• Role of IMF, World Bank, and regional development banks.
Unit 5: Foreign Exchange Markets
• Structure and functions of foreign exchange markets.
• Spot, forward, and swap markets.
• Determination of exchange rates: factors influencing exchange rates, PPP, interest rate parity.
• Participants in forex markets: banks, corporations, speculators, governments.
Unit 6: Exchange Rate Mechanisms and Risk Management

▯ Types of exchange rate systems: fixed, floating, pegged, dual exchange rates.
▯ Foreign exchange exposure: transaction, translation, and economic exposure.
▯ Hedging techniques: forwards, futures, options, and swaps.
▯ Case studies on managing currency risk.
Block – III: International Trade Finance
Unit 7: Methods of International Payments
▯ Payment methods: advance payment, open account, documentary collection, letters of credit (LC).
▯ Mechanism and types of LCs: revocable, irrevocable, confirmed, unconfirmed.
▯ Documentary requirements and risk mitigation.
▯ Case studies of trade finance transactions.

Unit 8: Financing of International Trade
▯ Role of commercial banks and export-import banks.
▯ Pre-shipment and post-shipment finance.
▯ Factoring, forfaiting, and trade credit.
▯ Export incentives and government support schemes in India.

Unit 9: International Financial Markets and Instruments
• Global money markets and capital markets.
• Eurocurrency markets, Eurobonds, global depository receipts (GDRs).
• Foreign institutional investment (FII) and foreign portfolio investment (FPI).
• Instruments for risk management and arbitrage opportunities.
Block – IV: Multinational Financial Management
Unit 10: Multinational Capital Budgeting
• Concept, significance, and challenges of multinational capital budgeting.
• Cash flow estimation for international projects.
• Techniques: NPV, IRR, payback period for foreign investments.
• Country risk and political risk assessment.
Unit 11: Multinational Working Capital Management
• Components of working capital in multinational corporations.
• Management of receivables, inventory, and cash in international operations.

• Financing options and hedging techniques.
• Case studies on international working capital management.

Unit 12: Foreign Investment and Financing Decisions
• Foreign direct investment (FDI) vs foreign portfolio investment (FPI).
• Investment appraisal and risk assessment in international projects.
• Role of Multilateral Development Banks and private financial institutions.
• Financing options: syndicated loans, ECBs, bonds, and equity.
Block – V: Contemporary Issues and Emerging Trends
Unit 13: International Trade Policies and Agreements
• Regional trade agreements (RTA): EU, NAFTA/USMCA, ASEAN, SAARC.
• Bilateral trade agreements and Free Trade Agreements (FTAs).
• Impact of trade liberalization on developing countries.
• Dispute settlement mechanisms under WTO.
Unit 14: Risk Management in International Finance
• Types of risks: credit, exchange rate, interest rate, political, operational.
• Risk assessment and mitigation strategies.
• Use of derivatives in international risk management.
• Case studies on risk management in multinational corporations.

Unit 15: Emerging Trends in International Trade and Finance
▯ Impact of digitalization, fintech, and blockchain in trade finance.
▯ E-commerce and cross-border trade.
▯ Global supply chain finance and sustainable trade practices.
▯ Future of international trade and finance in a volatile global environment.

Course Outcomes:

On successful completion of this course, students will be able to:

1. Demonstrate a comprehensive understanding of international trade theories, practices, and regulations.
2. Analyze global financial markets, exchange rate mechanisms, and international banking systems.
3. Apply foreign exchange management, trade financing, and hedging strategies.
4. Evaluate the impact of international financial institutions, agreements, and policies on trade.
5. Integrate international trade and finance knowledge into corporate strategy, risk management, and decision-making.

References:

1. Krugman, P. R., Obstfeld, M., & Melitz, M. J. (2022). *International economics: Theory and policy*. Pearson.

2. Salvatore, D. (2020). *International economics*. Wiley.

3. Carbaugh, R. J. (2019). *International economics*. Cengage Learning.

4. Sodersten, B., & Reed, G. (2018). *International economics*. Palgrave Macmillan.

5. Appleyard, D. R., Field, A. J., & Cobb, S. L. (2019). *International economics*. McGrawHill Education.

6. Gandolfo, G. (2016). *International trade theory and policy*. Springer.

Program: Master of Commerce (M.Com)

Course Name: Rural Economics	Course Code: DMEA9303T
Semester: 3	Core / Elective: **Elective (EAFM)**
Teaching Scheme in Hrs (L:T:P): 4:0:0	Credits: 4
Type of course: Lecture+ Assignments	Total Contact Hours: 12
Continuous Internal Evaluation: 30 Marks	ESE: 70 Marks

Course Objectives:

1. Understand the concepts, scope, and significance of rural economics in national development.
2. Analyze rural production, consumption, and resource allocation for policy and business decision-making.
3. Evaluate rural markets, finance, and employment programs for sustainable development.
4. Apply economic principles, quantitative tools, and case studies to rural development planning and analysis.
5. Assess government schemes, policies, and contemporary issues affecting rural economy in India, with focus on sustainability and digital inclusion.

Course Contents:

Block – I: Introduction to Rural Economics
Unit 1: Concept, Nature, and Scope of Rural Economics
Definition, objectives, and importance of rural economics

• Scope at micro and macro levels: agriculture, rural industries, services, and informal sectors
• Interrelationship between rural and national economy; role in poverty alleviation
• Practical exercise: Analyze rural economic contribution in a selected Indian state using NSSO/NITI Aayog data
• Case study: Rural economy's share in India's GDP and employment trends
Unit 2: Rural Development: Concepts, Approaches, and Indicators
• Meaning, objectives, and principles of rural development
• Approaches: top-down, bottom-up, participatory development, integrated rural development
• Key indicators: income, literacy, health, gender parity, infrastructure, technology adoption
• Practical exercise: Assess development indicators in two districts and suggest policy improvements
• Example: Evaluation of rural development programs in Maharashtra and Odisha
Unit 3: Rural Population, Demographics, and Human Capital
• Population size, growth rate, density, rural-urban migration
• Age structure, literacy, skill levels, labor force participation
• Human capital formation: education, health, vocational training

▯ Practical exercise: Mapping demographic trends in a district using Census data
▯ Case study: Demographic challenges in Indian villages and their impact on productivity
Block – II: Agriculture and Rural Production
Unit 4: Agricultural Production and Productivity

▯ Trends in crop production, crop patterns, livestock, and horticulture
▯ Factors affecting productivity: landholding size, irrigation, technology, inputs, climate change
▯ Green revolution, post-green revolution, and emerging challenges
▯ Practical exercise: Calculate yield per hectare for crops using historical data
▯ Case study: Productivity improvement programs in wheat and rice sectors
Unit 5: Rural Industrialization and Cottage Industries
▯ Role of small-scale industries, handicrafts, cottage, and agro-based industries
▯ Employment generation, income diversification, and women empowerment
▯ Challenges: capital, marketing, skill gaps, and policy interventions
▯ Example: Success stories of rural micro-enterprises in Gujarat and Tamil Nadu
▯ Exercise: Prepare a SWOT analysis for a rural cottage industry
Unit 6: Rural Labor and Employment

▯ Characteristics: seasonal, casual, bonded, and migratory labor
▯ Employment programs: MGNREGA, PMKSY, skill development initiatives
▯ Labor market issues: wage disparities, migration, skill development, gender participation
▯ Practical exercise: Assess employment trends and wage structures in local villages
▯ Case study: Implementation and impact of MGNREGA on rural livelihoods
Block – III: Rural Finance and Credit
Unit 7: Rural Credit Systems

▯ Formal vs informal credit: moneylenders, cooperative banks, commercial banks, microfinance
▯ Role of NABARD, regional rural banks, and commercial banks in rural credit
▯ Credit utilization and impact on productivity and income
▯ Case study: Microfinance institutions and credit accessibility
Unit 8: Microfinance and Self-Help Groups (SHGs)
▯ Objectives, structure, and operations of SHGs
▯ Women empowerment, financial inclusion, and entrepreneurship development
▯ Success stories and challenges

• Exercise: Analyze the impact of SHG lending on household income
• Example: Case study of SHG clusters in Tamil Nadu and Kerala
Unit 9: Agricultural Insurance and Risk Management
• Crop insurance schemes: PMFBY, weather-based insurance
• Risk mitigation techniques: futures markets, forward contracts
• Role of government and private insurers in rural risk management
• Case study: Impact of crop insurance on farmer income and resilience
• Exercise: Evaluate insurance penetration in selected districts
Block – IV: Rural Poverty, Inequality, and Development Programs
Unit 10: Rural Poverty: Concepts, Causes, and Measurement
• Absolute vs relative poverty, chronic poverty, multidimensional poverty
• Measurement tools: headcount ratio, poverty gap, Human Poverty Index, MPI

• Case study: Poverty trends and regional disparities in India
• Exercise: Use data to calculate poverty indices for sample villages
Unit 11: Rural Inequality and Social Issues
• Land distribution, income inequality, caste and gender dimensions
• Access to education, healthcare, and basic amenities

• Policy interventions: welfare schemes, affirmative action
• Example: Evaluating the effectiveness of social welfare programs in reducing inequality
Unit 12: Rural Development Programs in India
• IRDP, PMGSY, NRHM, National Rural Drinking Water Program
• Evaluation of program design, implementation, and effectiveness
• Challenges: leakage, targeting, monitoring, and participatory governance
• Case study: Impact assessment of rural employment and health programs
Block – V: Contemporary Issues and Policy in Rural Economy
Unit 13: Rural Resource Management
• Land, water, forest, and common property resources
• Sustainable management: watershed development, soil conservation, renewable energy
• Government programs: Watershed Development Mission, National Forest Policy
• Case study: Effective natural resource management practices in Indian villages
Unit 14: Rural-Urban Linkages
• Rural-urban migration, remittances, and economic impact
• Role of small towns in rural development: markets, services, infrastructure
• Integration of rural and urban economies: supply chains, transport, labor mobility

• Exercise: Analyze migration patterns and economic effects in a district
Unit 15: Globalization and Rural Economy
• Impact on agriculture, rural industries, and service sectors
• Export opportunities, trade liberalization, and technology transfer
• Challenges: competition, market volatility, adaptation to global standards
• Case study: Agro-product exports from rural India, handicrafts, and handlooms

Course Outcomes (COs):

1. Explain the structure, composition, and dynamics of the rural economy, including agriculture, cottage industries, and service sector.
2. Analyze rural production, income, consumption patterns, labor utilization, and poverty issues using data and case studies.
3. Evaluate rural finance, credit flow, microfinance, insurance, and savings behavior for developmental planning.
4. Assess rural employment, social inequality, and policy interventions for effective program implementation.
5. Apply economic analysis, digital tools, and policy evaluation for sustainable rural development planning.

References:

1. Datt, G., & Mahajan, A. (2021). *Indian economy*. S. Chand Publishing.
2. Mishra, S. K., &Puri, V. K. (2020). *Indian economy*. Himalaya Publishing House.

3. Todaro, M. P., & Smith, S. C. (2020). *Economic development*. Pearson.

4. Singh, K. (2017). *Rural development: Principles, policies and management*. Sage Publications.

5. Desai, V. (2019). *Rural development in India*. Himalaya Publishing House.

6. Government of India. (Latest ed.). *Economic survey of India*. Ministry of Finance Publication.

SYLLABUS

(SEMESTER-IV)

Program: Master of Commerce (M.Com)

Course Name: Business Ethics & Corporate Social Responsibility	Course Code: DMCM9401T
Semester: 4	Core / Elective: Core
Teaching Scheme in Hrs (L:T:P): 4:0:0	Credits: 4
Type of course: Lecture+ Assignments	Total Contact Hours: 12
Continuous Internal Evaluation: 30 Marks	ESE: 70 Marks

Course Objectives:

After completing this course, students will be able to:

1. Understand the concepts, principles, and importance of business ethics in corporate governance.
2. Analyze ethical issues in business and their impact on stakeholders and society.
3. Evaluate the principles and practices of Corporate Social Responsibility (CSR) in business organizations.
4. Apply ethical frameworks and CSR strategies in decision-making and corporate governance.
5. Develop skills to foster ethical culture, social responsibility, and sustainable business practices.

Course Content:

Block – I: Introduction to Business Ethics
Unit 1: Concept, Nature, and Scope of Business Ethics
Definition, objectives, and importance of business ethics.

Scope of business ethics in modern corporate governance.
Relationship between ethics, law, and corporate responsibility.
Ethical climate and culture in organizations.
Unit 2: Theories and Approaches to Ethics
Classical ethical theories: Utilitarianism, Deontology, Virtue Ethics.
Contemporary approaches: Stakeholder Theory, Corporate Citizenship, Triple Bottom Line.

• Ethical decision-making frameworks in business.
• Case studies on ethical dilemmas in corporate scenarios.
Unit 3: Ethical Issues in Business
• Corporate governance and board responsibilities.
• Conflicts of interest, insider trading, and corporate fraud.
• Employee rights, discrimination, and workplace ethics.
• Marketing ethics, advertising ethics, and consumer protection issues.
Block – II: Corporate Governance and Ethical Practices
Unit 4: Corporate Governance Principles
• Concept, objectives, and importance of corporate governance.
• Key elements: transparency, accountability, responsibility, fairness.
• Codes of conduct and ethical guidelines.
• Role of boards, auditors, and regulatory bodies.
Unit 5: Ethical Leadership and Organizational Culture
• Concept of ethical leadership and its impact on performance.
• Building ethical culture and corporate values.
• Training and development for ethical awareness.
• Case studies of ethical leadership in Indian and global firms.
Unit 6: Corporate Social Responsibility (CSR) – Introduction
• Definition, concept, and evolution of CSR.
• Importance of CSR in sustainable business practices.
• Legal framework: Companies Act 2013 (Section 135), CSR rules in India.

• Stakeholders' expectations and corporate citizenship.

Block – III: CSR Policies and Implementation
Unit 7: CSR Strategies and Programs
CSR strategy formulation and alignment with business goals.
CSR program areas: education, health, environment, community development.
Measuring CSR performance: KPIs and sustainability reporting.
Case studies of CSR initiatives in Indian and global companies.
Unit 8: Socially Responsible Business Practices
Ethical supply chain management and fair trade practices.
Environmental sustainability and green business practices.
Social audits and impact assessment of CSR initiatives.
Role of NGOs and community partnerships in CSR.
Unit 9: Corporate Ethics and Stakeholder Management
Identifying and managing stakeholder expectations.
Ethical communication and transparency in stakeholder relations.
Corporate reputation management and ethical branding.
Case studies on stakeholder engagement and CSR reporting.
Block – IV: Contemporary Issues in Business Ethics
Unit 10: Ethical Issues in Finance and Accounting
Financial reporting ethics, fraud detection, and prevention.
Insider trading, market manipulation, and corporate fraud.
Ethical investment and socially responsible investing (SRI).
Case studies on financial ethics failures.
Unit 11: Technology, Digitalization, and Ethics

▯ Ethical issues in digital business, e-commerce, and data privacy.
▯ Cybersecurity and ethical hacking.
▯ AI, automation, and decision-making ethics.
▯ Case studies of ethical dilemmas in technology-driven businesses.
Unit 12: Global Business Ethics and CSR
▯ Ethical challenges in global business: bribery, corruption, labor standards.
▯ International CSR standards: UN Global Compact, ISO 26000.
▯ Ethical sourcing and multinational company responsibilities.
▯ Comparative study of ethical practices in developed and emerging economies.
Block – V: Emerging Trends and Future Directions
Unit 13: Sustainability and Triple Bottom Line
▯ Concept of sustainable business and CSR integration.
▯ Triple Bottom Line: People, Planet, Profit.
▯ Sustainable supply chains and green accounting.
▯ Case studies on sustainability initiatives by global corporations.
Unit 14: CSR Reporting and Accountability
▯ Corporate social reporting standards and frameworks (GRI, Integrated Reporting).
▯ Transparency and disclosure requirements under Indian law.
▯ Monitoring, evaluation, and accountability mechanisms.
▯ Role of auditors, NGOs, and regulators in CSR compliance.
Unit 15: Future of Business Ethics and CSR
▯ Emerging trends: social entrepreneurship, impact investing, ESG criteria.
▯ Role of ethical innovation in business growth.
▯ Preparing organizations for ethical challenges in a globalized economy.

Case studies on innovative ethical and CSR practices.

Course Outcomes:

On successful completion of this course, students will be able to:

1. Demonstrate a comprehensive understanding of business ethics, ethical theories, and principles.
2. Identify and analyze ethical dilemmas in organizational contexts.
3. Evaluate CSR frameworks, policies, and programs in corporate and societal contexts.
4. Apply ethical reasoning and CSR strategies in business decision-making.

Integrate ethical practices and CSR into corporate strategy, sustainability, and governance.

References:

1. Crane, A., Matten, D., Glozer, S., & Spence, L. J. (2019). Business ethics: Managing corporate citizenship and sustainability in the age of globalization (5th ed.). Oxford University Press.

2. Velasquez, M. G. (2018). Business ethics: Concepts and cases (8th ed.). Pearson.

3. Fernando, A. C. (2019). Business ethics and corporate governance. Pearson Education.

4. Mallin, C. A. (2019). Corporate governance (6th ed.). Oxford University Press.

5. Blowfield, M., & Murray, A. (2019). Corporate responsibility (4th ed.). Oxford University Press.

6. Sharma, J. P. (2020). Corporate governance, business ethics and CSR. Ane Books.

Program: Master of Commerce (M.Com)

Course Name: Marketing Research	Course Code: DMCM9402T

Semester: 4	Core / Elective: Core
Teaching Scheme in Hrs (L:T:P): 4:0:0	Credits: 4
Type of course: Lecture+ Assignments	Total Contact Hours: 12
Continuous Internal Evaluation: 30 Marks	ESE: 70 Marks

Course Objectives:

After completing this course, students will be able to:

1. Understand the concepts, importance, and role of marketing research in managerial decision-making.
2. Apply research methods and statistical tools to analyze marketing problems.
3. Design research studies, collect, process, and analyze data for marketing decisions.
4. Interpret research findings and prepare effective marketing research reports.
5. Evaluate consumer behavior, market trends, and competitive strategies using research insights.

Course Content:

Block – I: Introduction to Marketing Research
Unit 1: Concept, Nature, and Scope of Marketing Research
Definition, objectives, and importance in decision-making
Scope: product, price, promotion, distribution, consumer behavior, and branding
Role in strategic and tactical decisions
Case study: Marketing research impact on product launch decisions

Unit 2: Marketing Research Process
▯ Steps: problem identification, research design, data collection, analysis, reporting
▯ Problem definition: exploratory, descriptive, causal research
▯ Practical exercise: Formulate research problem and objectives for a new product
Unit 3: Types of Marketing Research
▯ Exploratory, descriptive, causal, diagnostic, predictive research
▯ Applied research: customer satisfaction, brand positioning, competitive intelligence
▯ Example: Case study of exploratory research conducted for market entry
Block – II: Research Design and Measurement
Unit 4: Research Design
▯ Exploratory, descriptive, and causal designs
▯ Cross-sectional and longitudinal studies
▯ Sampling design: probability and non-probability methods
▯ Case study: Designing a research plan for product pricing
Unit 5: Measurement and Scaling
▯ Measurement concepts: reliability, validity, and levels of measurement
▯ Scaling techniques: Likert, Semantic Differential, Guttman, Thurstone scales
▯ Practical exercise: Develop a Likert scale questionnaire for customer satisfaction
Unit 6: Questionnaire Design and Data Collection Methods
▯ Questionnaire: types of questions, layout, pretesting
▯ Data collection: primary and secondary data, field surveys, online surveys, interviews
▯ Example: Case study of online survey for digital marketing campaign
▯ Exercise: Design a questionnaire for a service quality study
Block – III: Data Analysis and Interpretation

Unit 7: Data Preparation and Coding
• Editing, coding, classification, tabulation, and data cleaning
• Software tools: Excel, SPSS, R, Python
• Practical exercise: Code and tabulate survey responses
Unit 8: Descriptive and Inferential Statistics in Marketing Research

• Measures of central tendency, dispersion, correlation, regression
• Hypothesis testing: t-test, chi-square test, ANOVA
• Case study: Statistical analysis for sales performance evaluation
Unit 9: Multivariate Analysis
• Factor analysis, cluster analysis, discriminant analysis
• Conjoint analysis for product preference
• Example: Market segmentation using cluster analysis
Block – IV: Advanced Marketing Research Techniques
Unit 10: Consumer Behavior Research
• Understanding buyer behavior: needs, motives, perception, attitudes
• Segmentation, targeting, and positioning research
• Case study: Consumer preference study for FMCG product
Unit 11: Advertising and Promotion Research
• Advertising effectiveness research, media research, campaign tracking
• Copy testing and post-campaign evaluation
• Example: Impact analysis of digital advertising campaign
Unit 12: Sales and Distribution Research
• Sales analysis, market potential estimation, channel performance evaluation
• Retail audits and merchandising research

▯ Exercise: Analyze sales data and provide distribution strategy recommendations
Block – V: Applications, Reporting, and Contemporary Issues
Unit 13: Marketing Research Report Preparation
▯ Components: executive summary, methodology, findings, conclusions, recommendations
▯ Report writing styles and presentation techniques
▯ Exercise: Prepare a research report based on collected primary data
Unit 14: Digital Marketing Research
▯ Online surveys, social media analytics, web metrics, sentiment analysis
▯ Tools: Google Analytics, Tableau, Power BI
▯ Case study: Analysis of social media campaigns for customer engagement
Unit 15: Global Marketing Research
▯ Cross-cultural research, international market surveys, standardization vs adaptation
▯ Challenges: language, culture, legal and ethical issues
▯ Example: Global brand research on consumer preferences in India vs. USA

Course Outcomes (COs):

On successful completion of this course, students will be able to:

1. Explain the scope, types, and process of marketing research in business decision-making.
2. Develop effective research designs for different marketing problems.
3. Apply qualitative and quantitative research methods and tools for data collection and analysis.
4. Interpret and communicate research findings in actionable marketing strategies.
5. Critically evaluate marketing research reports and apply insights for product, pricing, promotion, and distribution decisions.

References:

1. Malhotra, N. K., Nunan, D., & Birks, D. F. (2017). Marketing research: An applied approach. Pearson.

2. Cooper, D. R., & Schindler, P. S. (2017). Business research methods. McGraw-Hill Education.

3. Aaker, D. A., Kumar, V., & Leone, R. P. (2019). Marketing research. Wiley.

4. Churchill, G. A., &Iacobucci, D. (2018). Marketing research: Methodological foundations. Cengage Learning.

5. Zikmund, W. G., Babin, B. J., Carr, J. C., & Griffin, M. (2018). Business research methods. Cengage Learning.

6. Hair, J. F., Celsi, M., Money, A., Samouel, P., & Page, M. (2019). Essentials of business research methods. Routledge.

Program: Master of Commerce (M.Com)

Course Name: Dissertation	Course Code: DMCM9403T
Semester: 4	Core / Elective: Core
Teaching Scheme in Hrs (L:T:P): 4:0:0	Credits: 4
Type of course: Lecture+ Assignments	Total Contact Hours: 12
Continuous Internal Evaluation: 30 Marks	ESE: 70 Marks

Course Objectives:

After completing this course, students will be able to:

1. Develop research skills to conduct independent, original research in commerce and management.

2. Understand research design, methodology, and data collection techniques.
3. Apply analytical tools and statistical techniques for research analysis.
4. Critically evaluate literature, data, and empirical findings to draw meaningful conclusions.
5. Present research findings systematically and contribute to academic and practical knowledge.

Course Content:

Block – I: Introduction to Research
Unit 1: Concept and Importance of Research
Definition, objectives, and significance of research in commerce.
Types of research: basic, applied, exploratory, descriptive, analytical.
Role of research in decision-making and policy formulation.

Challenges and ethics in research.
Unit 2: Formulation of Research Problem
Identifying research gaps.
Selecting a research topic and defining objectives.
Research questions and hypotheses formulation.
Literature survey and its role in problem identification.
Unit 3: Review of Literature
Purpose and significance of literature review.
Sources: journals, books, reports, databases, online resources.
Systematic review techniques and citation methods.
Critical evaluation of previous studies and synthesis of findings.

Block – II: Research Design and Methodology
Unit 4: Research Design
• Concept, types, and importance of research design.
• Exploratory, descriptive, causal, and experimental designs.
• Components of research design: sample, variables, data collection, tools.
• Ensuring validity, reliability, and objectivity.
Unit 5: Data Collection Methods
• Primary data: surveys, interviews, observation, focus groups.
• Secondary data: reports, official statistics, archival data.
• Sampling techniques: probability and non-probability sampling.
• Designing questionnaires and interview schedules.
Unit 6: Measurement and Scaling
• Measurement scales: nominal, ordinal, interval, ratio.
• Reliability and validity of measurement instruments.
• Scaling techniques: Likert, Thurstone, Semantic Differential.
• Pre-testing and pilot study for data collection instruments.
Block – III: Data Analysis and Interpretation

Unit 7: Quantitative Data Analysis
• Descriptive statistics: mean, median, mode, standard deviation, variance.
• Inferential statistics: correlation, regression, ANOVA, t-test, chi-square.
• Using software tools: SPSS, Excel, R, or Python for data analysis.
• Interpretation and reporting of statistical results.
Unit 8: Qualitative Data Analysis

• Coding and categorization of qualitative data.
• Thematic analysis, content analysis, and narrative analysis.
• Use of software for qualitative analysis: NVivo, ATLAS.ti.
• Triangulation and ensuring rigor in qualitative research.
Unit 9: Data Presentation and Interpretation
• Tables, graphs, charts, and infographics for presenting data.
• Interpretation in relation to research questions and objectives.
• Avoiding bias and misrepresentation.
• Linking findings to literature and theoretical framework.
Block – IV: Writing the Dissertation
Unit 10: Structure and Components of Dissertation
• Title page, abstract, table of contents.
• Introduction, objectives, research questions/hypotheses.
• Literature review, methodology, data analysis, findings, and discussion.
• References, appendices, and ethical declaration.
Unit 11: Academic Writing Skills
• Principles of clear, concise, and coherent writing.
• Style, tone, and voice in academic writing.
• Paraphrasing, summarizing, and avoiding plagiarism.
• Citation and referencing: APA, MLA, Chicago styles.
Unit 12: Critical Analysis and Discussion
• Relating findings to research questions and objectives.
• Drawing inferences, conclusions, and identifying limitations.
• Comparison with previous studies and theoretical implications.

Making recommendations for practice and further research.
Block – V: Research Ethics, Presentation, and Evaluation
Unit 13: Research Ethics and Integrity
Ethical considerations: informed consent, confidentiality, and privacy.
Avoiding plagiarism and academic misconduct.
Ethical approval procedures and institutional requirements.
Social and environmental responsibility in research.
Unit 14: Dissertation Presentation and Defense
Preparing slides, posters, and visual aids.
Techniques for effective oral presentation.
Handling questions and critical feedback from reviewers.
Demonstrating knowledge, reasoning, and clarity in defense.
Unit 15: Evaluation and Publication of Research
Criteria for evaluating dissertations: originality, relevance, methodology, findings.
Peer review and feedback mechanisms.
Publication in journals, conferences, and academic platforms.
Strategies for research dissemination and impact.

Course Outcomes:

On successful completion of this course, students will be able to:

1. Demonstrate proficiency in identifying research problems and formulating research questions.
2. Design research methodology suitable for the research objectives.

3. Collect, analyze, and interpret qualitative and quantitative data.
4. Prepare well-structured dissertations following academic standards.
5. Present research findings, discuss implications, and make evidence-based recommendations.

References:

1. Creswell, J. W., & Creswell, J. D. (2018). Research design: Qualitative, quantitative, and mixed methods approaches (5th ed.). Sage Publications.

2. Saunders, M., Lewis, P., & Thornhill, A. (2019). Research methods for business students. Pearson.

3. Kothari, C. R., & Garg, G. (2019). Research methodology: Methods and techniques. New Age International.

4. Bryman, A., & Bell, E. (2018). Business research methods. Oxford University Press.

5. Cooper, D. R., & Schindler, P. S. (2017). Business research methods. McGraw-Hill Education.

6. Sekaran, U., &Bougie, R. (2019). Research methods for business. Wiley.

Program: Master of Commerce (M.Com)

Course Name:Strategic Human Resource Management	Course Code: DMAD9401T
Semester: 4	Core / Elective: Elective (B.AD)
Teaching Scheme in Hrs (L:T:P): 4:0:0	Credits: 4
Type of course: Lecture+ Assignments	Total Contact Hours: 12
Continuous Internal Evaluation: 30 Marks	ESE: 70 Marks

Course Objectives:

After completing this course, students will be able to:

1. Understand the concept, scope, and importance of Strategic Human Resource Management in organizations.
2. Integrate HR strategies with overall business strategy for organizational effectiveness.
3. Analyze HR policies, practices, and systems in the context of strategic goals.
4. Apply contemporary HR tools, metrics, and analytics for decision-making.
5. Evaluate global trends, legal frameworks, and ethical considerations in strategic HRM.

Course Content:

Block – I: Foundations of Strategic Human Resource Management
Unit 1: Concept, Nature, and Scope of SHRM
Definition, objectives, and significance of SHRM
Difference between traditional HRM and SHRM
Strategic role of HR in organizational success
Case study: Alignment of HR strategy with business strategy in IT sector

Unit 2: Evolution of Strategic HRM
Historical perspectives: personnel management to modern HRM
Milestones in SHRM: 1980s to present
Role of SHRM in competitive advantage
Example: Benchmarking HR strategies in global firms
Unit 3: HR Strategy and Organizational Strategy

Strategic HR planning: concept, process, and models
Linking HR strategy with corporate, business, and functional strategies
Tools: SWOT, PESTEL, and Balanced Scorecard for HR planning
Exercise: Develop HR strategy for a hypothetical organization
Block – II: Human Resource Planning and Talent Management
Unit 4: Human Resource Planning (HRP)
HR forecasting, manpower demand and supply, gap analysis
Succession planning, scenario planning, and workforce optimization
Exercise: Prepare an HRP chart for a mid-sized company
Unit 5: Talent Acquisition and Recruitment Strategies
Strategic recruitment: internal vs external sourcing
Employer branding, campus recruitment, online hiring platforms
Case study: Recruitment strategy of a leading FMCG company
Unit 6: Talent Development and Retention
Training and development: strategic interventions, leadership programs
Career planning, mentoring, coaching, and knowledge management
Retention strategies: compensation, engagement, work-life balance
Exercise: Design a talent development plan for managerial roles
Block – III: Performance Management and Reward Systems
Unit 7: Strategic Performance Management
Objectives and process of performance management
Key performance indicators (KPIs) and balanced scorecard
Continuous feedback, 360-degree appraisal, and performance audits
Case study: Performance management system of a multinational company

Unit 8: Compensation and Reward Strategies
Strategic pay structures: base, variable, incentives, and benefits
Executive compensation and long-term incentive plans
Aligning rewards with strategic goals and employee performance
Exercise: Design a compensation plan for a mid-sized organization
Unit 9: Employee Engagement and Motivation
Strategic approaches to engagement: job enrichment, recognition programs
Motivation theories: Maslow, Herzberg, McClelland, and modern applications
Example: Employee engagement initiatives in service industries
Block – IV: Strategic HR Practices
Unit 10: Strategic Recruitment and Selection Practices
Workforce segmentation and strategic hiring
Use of AI and psychometric tools in recruitment
Case study: Talent acquisition strategy in e-commerce firms
Unit 11: Strategic Training and Development
Training needs assessment aligned with strategic goals
Leadership development programs, succession planning
Practical exercise: Develop a training calendar for a business unit
Unit 12: Strategic Employee Relations
Employee engagement, industrial relations, grievance management
Conflict resolution, negotiation, and mediation strategies
Block – V: Contemporary Issues and Global Perspectives in SHRM
Unit 13: Legal and Ethical Issues in SHRM
Employment laws: labor standards, anti-discrimination, workplace safety
Ethical HR practices, corporate social responsibility, and compliance

• Case study: Ethical dilemmas in HR decision-making
Unit 14: Global Human Resource Management
• International HR strategies, expatriate management
• Cross-cultural issues, global talent management, diversity
• Example: Global HR practices in IT and pharmaceutical companies
Unit 15: Strategic HR Challenges in Digital Era
• HR digitization: e-HRM, AI, automation, HRIS systems
• Remote work, gig economy, flexible work arrangements
• Exercise: Design a digital HR strategy for a mid-sized firm

Course Outcomes (COs):

On successful completion of this course, students will be able to:

1. Explain the role of SHRM in aligning human capital with organizational objectives.
2. Analyze HR planning, talent management, and performance systems strategically.
3. Design and evaluate recruitment, training, and compensation strategies in alignment with business goals.
4. Apply HR metrics, analytics, and research for informed strategic decisions.
5. Assess contemporary HR challenges, ethical considerations, and global HR practices.

References:

1. Armstrong, M. (2020). Armstrong's handbook of strategic human resource management. Kogan Page.

2. Dessler, G. (2020). Human resource management. Pearson.

3. Mello, J. A. (2019). Strategic human resource management. Cengage Learning.

4. Schuler, R. S., & Jackson, S. E. (2018). Strategic human resource management. Wiley.

5. Boxall, P., & Purcell, J. (2016). Strategy and human resource management. Palgrave Macmillan.

6. Wright, P. M., & McMahan, G. C. (2017). Strategic HRM: A review of theory and research. Sage Publications.

Program: Master of Commerce (M.Com)

Course Name: Product & Brand Management	Course Code: DMAD9402T
Semester: 4	Core / Elective: Elective (B.AD)
Teaching Scheme in Hrs (L:T:P): 4:0:0	Credits: 4
Type of course: Lecture+ Assignments	Total Contact Hours: 12
Continuous Internal Evaluation: 30 Marks	ESE: 70 Marks

Course Objectives:

After completing this course, students will be able to:

1. Understand the concepts, principles, and importance of product and brand management in modern marketing.
2. Analyze product life cycle, product mix, and portfolio strategies.
3. Evaluate branding strategies, brand equity, and brand positioning.
4. Apply product and brand management tools for competitive advantage.
5. Develop strategic thinking for launching, managing, and revitalizing products and brands.

Course Content:

Block – I: Introduction to Product Management
Unit 1: Concept and Importance of Product Management

Definition, objectives, and scope of product management.
Role of product management in business growth and competitive advantage.
Relationship between product strategy and corporate strategy.
Challenges and opportunities in product management.
Unit 2: Product Classifications and Mix

Product classifications: consumer goods, industrial goods, services.
Product hierarchy: core, actual, augmented product.
Product mix and product line strategies.
Product portfolio analysis: BCG matrix, GE-McKinsey matrix.
Unit 3: Product Life Cycle (PLC) Management
Stages of PLC: introduction, growth, maturity, decline.
Strategies for each stage: pricing, promotion, distribution.
Managing product decline: harvesting, divestment, revitalization.
Case studies of PLC management in successful companies.
Block – II: New Product Development (NPD)
Unit 4: New Product Development Process
Idea generation and idea screening.
Concept development and testing.
Business analysis and product design.
Prototype development and market testing.
Unit 5: Product Launch Strategies
Pre-launch strategies: marketing research, test marketing, promotional planning.
Launch strategies: market coverage, positioning, pricing, promotion.
Post-launch evaluation and feedback.

• Case studies of successful and failed product launches.
Unit 6: Product Innovation and Differentiation
• Types of innovation: incremental, radical, disruptive.
• Product differentiation strategies: features, quality, service, branding.
• Role of technology and R&D in product innovation.
• Strategies to sustain competitive advantage through innovation.
Block – III: Introduction to Brand Management
Unit 7: Concept and Importance of Branding
• Definition and objectives of branding.
• Role of brands in consumer decision-making and loyalty.

• Types of brands: corporate, product, service, personal brands.
• Case studies of strong and weak brands.
Unit 8: Brand Equity and Brand Positioning
• Concept of brand equity: Aaker and Keller models.
• Measuring brand equity: awareness, associations, perceived quality, loyalty.
• Brand positioning: creating unique value propositions.
• Case studies on effective brand positioning strategies.
Unit 9: Brand Identity and Brand Personality
• Elements of brand identity: name, logo, slogan, packaging, and design.
• Developing brand personality and brand image.
• Brand storytelling and emotional branding.
• Examples of global and Indian brand personality strategies.

Block – IV: Brand Strategy and Extension
Unit 10: Brand Strategy and Architecture
▯ Types of brand strategies: individual, family, co-branding, private labels.
▯ Brand architecture: house of brands, branded house, hybrid models.
▯ Strategic brand management process.
▯ Case studies of brand architecture in multinational companies.
Unit 11: Brand Extension and Product Line Strategies
▯ Brand extension: line extension, category extension, co-branding.
▯ Risks and challenges of brand extension.
▯ Product line strategies for portfolio optimization.
▯ Case studies on successful and failed brand extensions.
Unit 12: Brand Communication and Promotion
▯ Role of integrated marketing communication in branding.
▯ Advertising, sales promotion, PR, digital media strategies for brand building.
▯ Measuring brand communication effectiveness.
▯ Case studies of creative brand campaigns.
Block – V: Contemporary Issues and Emerging Trends
Unit 13: Brand Valuation and Financial Implications
▯ Importance of brand valuation in corporate finance.
▯ Methods of brand valuation: cost-based, market-based, income-based approaches.
▯ Linking brand equity to business performance.
▯ Case studies of brand valuation in global firms.
Unit 14: Global Branding and Cross-Cultural Issues
▯ Challenges of branding in international markets.

Standardization vs adaptation strategies.
Managing brand image across cultures.
Case studies of global brand success and failures.
Unit 15: Emerging Trends in Product and Brand Management
Digital branding, social media marketing, and influencer strategies.
Sustainable branding and ethical marketing.
Role of AI, analytics, and big data in brand management.
Future trends in product and brand strategy.

Course Outcomes:

On successful completion of this course, students will be able to:

1. Demonstrate comprehensive knowledge of product and brand management concepts.
2. Design and implement effective product strategies and portfolio management.
3. Develop brand positioning, brand identity, and brand equity strategies.
4. Evaluate marketing strategies for product launches, product modifications, and brand extensions.
5. Integrate product and brand management knowledge into corporate marketing strategy and decision-making.

References:

1. Keller, K. L. (2019). Strategic brand management (4th ed.). Pearson.

2. Kapferer, J. N. (2017). The new strategic brand management. Kogan Page.

3. Kotler, P., & Keller, K. L. (2022). Marketing management. Pearson Education.

4. Aaker, D. A. (2018). Building strong brands. Free Press.

5. Tybout, A. M., & Calkins, T. (2018). Kellogg on branding. Wiley.

6. Verma, H. V. (2019). Brand management. Excel Books.

Program: Master of Commerce (M.Com)

Course Name: HR Accounting	Course Code:DMAD9403T
Semester: 4	Core / Elective: Elective (B.AD)
Teaching Scheme in Hrs (L:T:P): 4:0:0	Credits: 4
Type of course: Lecture+ Assignments	Total Contact Hours: 12
Continuous Internal Evaluation: 30 Marks	ESE: 70 Marks

Course Objectives:

After completing this course, students will be able to:

1. Understand the concept, scope, and significance of HR accounting in modern organizations.
2. Apply HR valuation methods and accounting practices to quantify human capital.
3. Integrate HR accounting data into managerial decision-making for strategic planning.
4. Evaluate the impact of HR investments on organizational performance and financial outcomes.
5. Assess legal, ethical, and global perspectives in HR accounting and reporting.

Course Content:

Block – I: Introduction to Human Resource Accounting
Unit 1: Concept, Nature, and Scope of HR Accounting
Definition, objectives, and importance of HR accounting
Scope: personnel evaluation, strategic planning, and organizational performance

HR as an intangible asset: measurement challenges
Case study: Role of HR accounting in corporate decision-making

Unit 2: Evolution and Development of HR Accounting
Historical development: from personnel cost accounting to human capital reporting
Contributions of early researchers: Flamholtz, Jaggi, Lev
Modern HR accounting frameworks
Example: Evolution of HR reporting in Indian corporate sector
Unit 3: Objectives and Significance of HR Accounting
Managerial, financial, and strategic significance
HR accounting and organizational competitiveness
HR accounting as a tool for employee development and motivation
Exercise: Identify HR accounting objectives for a given organization
Block – II: Methods and Techniques of HR Valuation
Unit 4: Cost-based Methods of HR Accounting
Historical cost method, replacement cost method, opportunity cost method
Application in measuring training and recruitment costs
Example: Cost accounting for HR in IT and manufacturing firms
Unit 5: Value-based Methods of HR Accounting
Present value of future earnings method
Lev and Flamholtz models
Practical exercise: Calculate human capital value using historical and replacement cost methods
Unit 6: Economic Value Added and HR Contribution

• Measuring HR contribution to profitability
• Human asset multiplier and ROI on HR investments
• Case study: Human capital accounting in service sector organizations
Block – III: HR Accounting and Financial Reporting
Unit 7: Integration with Financial Accounting
• Capitalization vs. expensing of HR costs
• HR accounting and balance sheet presentation

• Example: Financial reporting of human capital in annual reports
Unit 8: HR Accounting in Decision-Making
• Use of HR accounting data for workforce planning, promotions, and succession planning
• Strategic HR decisions: recruitment, training, and retention
• Exercise: Analyze HR accounting data to suggest HR interventions
Unit 9: HR Accounting for Performance Measurement
• Linking HR metrics with organizational performance
• HR efficiency ratio, productivity indicators, and performance audits
• Case study: Using HR accounting for performance appraisal and productivity analysis
Block – IV: Contemporary Issues in HR Accounting
Unit 10: HR Accounting and Strategic HRM
• Alignment of HR accounting with organizational strategy
• HR metrics for strategic workforce planning
• Example: Strategic HR accounting in multinational corporations
Unit 11: Legal, Ethical, and Regulatory Aspects
• Compliance with labor laws and accounting standards

▯ Ethical considerations in valuation and reporting of human capital
▯ Case study: Ethical dilemmas in HR valuation
Unit 12: HR Accounting in the Digital Era
▯ Use of HRIS, ERP, and analytics for HR accounting
▯ Predictive and prescriptive analytics for human capital valuation
▯ Exercise: Develop a digital HR accounting dashboard using sample data
Block – V: Applications and Global Perspectives
Unit 13: HR Accounting in Different Sectors
▯ HR accounting in manufacturing, services, IT, and healthcare
▯ Sector-specific challenges and applications
▯ Case study: HR accounting in a multinational IT firm
Unit 14: International Practices in HR Accounting
▯ HR reporting standards and practices globally
▯ Comparisons between Indian and international approaches
▯ Example: Human capital reporting in Fortune 500 companies
Unit 15: Measuring ROI on HR Interventions
▯ Training effectiveness, recruitment costs, and talent retention
▯ Metrics: ROI, cost-benefit analysis, and value-added assessment
▯ Exercise: Evaluate ROI for a training program

Course Outcomes (COs):

On successful completion of this course, students will be able to:

1. Explain the concept, objectives, and significance of HR accounting in organizations.
2. Apply various techniques for human capital valuation and measurement.

3. Integrate HR accounting information into financial reporting and managerial decisions.
4. Analyze the costs and benefits of HR investments such as training, recruitment, and development.
5. Evaluate contemporary issues, legal aspects, and ethical considerations in HR accounting.

References:

1. Flamholtz, E. G. (2018). Human resource accounting: Advances in concepts, methods and applications. Springer.
2. Gupta, R. L. (2019). Human resource accounting. Sultan Chand & Sons.
3. Likert, R. (2017). The human organization. McGraw-Hill.
4. Brummet, R. L., Flamholtz, E. G., & Pyle, W. C. (2018). Human resource measurement. Journal of Accountancy.
5. Jain, S. P., &Narang, K. L. (2020). Advanced accounting. Kalyani Publishers.
6. Mamoria, C. B. (2018). Personnel management. Himalaya Publishing House.

Program: Master of Commerce (M.Com)

Course Name: Auditing	Course Code: DMAT9401T
Semester: 4	Core / Elective: Elective(ABST)
Teaching Scheme in Hrs (L:T:P): 4:0:0	Credits: 4
Type of course: Lecture+ Assignments	Total Contact Hours: 12
Continuous Internal Evaluation: 30 Marks	ESE: 70 Marks

Course Objectives:

After completing this course, students will be able to:

1. Understand the principles, concepts, and standards of auditing.
2. Analyze the role of auditing in financial reporting and corporate governance.
3. Apply auditing techniques, procedures, and tools for verification and evaluation of accounts.
4. Evaluate internal control systems, risk assessment, and audit evidence.
5. Assess contemporary developments, legal frameworks, and ethical issues in auditing.

Course Content:

Block – I: Introduction to Auditing
Unit 1: Concept, Objectives, and Scope of Auditing
Definition, nature, and objectives of auditing
Scope and limitations of auditing
Types of audit: internal, external, statutory, government, and operational audits
Case study: Role of auditing in corporate governance
Unit 2: Evolution and Development of Auditing

Historical development of auditing in India and globally
Key contributions: early auditing practices, professionalization
Modern auditing frameworks and standards
Example: Evolution of auditing practices in multinational corporations
Unit 3: Auditing Standards and Ethics
Overview of Auditing Standards (SA, ISA, ICAI standards)
Auditing ethics and professional conduct
Responsibilities of auditors and their legal implications
Exercise: Discuss ethical dilemmas in audit scenarios

Block – II: Internal Control and Internal Audit
Unit 4: Internal Control Systems
• Concept, objectives, and components of internal control
• Evaluation of internal control systems
• Limitations and significance in risk management
• Case study: Internal control failures and their consequences
Unit 5: Internal Audit
• Definition, scope, and objectives of internal audit
• Types of internal audit: compliance, operational, financial, IT audit
• Role of internal auditors in risk assessment and governance
• Exercise: Design an internal audit checklist for a department
Unit 6: Audit Evidence and Documentation
• Collection and evaluation of audit evidence
• Verification and vouching of financial transactions
• Audit working papers, documentation standards, and record-keeping
• Practical exercise: Verification of assets and liabilities using sample data
Block – III: Auditing of Accounts and Financial Statements
Unit 7: Auditing of Ledger Accounts
• Verification of assets: cash, bank, inventory, investments, fixed assets
• Verification of liabilities: loans, provisions, outstanding expenses
• Case study: Audit procedures for a manufacturing company

Unit 8: Audit of Receipts, Payments, and Revenue
• Verification of receipts and payments, revenue recognition
• Auditing sales, purchases, and other income/expense accounts

• Practical exercise: Prepare audit notes for sample ledger transactions
Unit 9: Audit of Company Accounts
• Auditing of company accounts as per Companies Act
• Statutory audit requirements, auditor's duties and rights
• Dividend, reserves, and provisions audit
Block – IV: Audit Techniques and Procedures
Unit 10: Vouching and Verification Techniques
• Concept, objectives, and importance of vouching
• Verification of assets and liabilities using documentary evidence
• Practical exercise: Sample vouching of transactions in accounts
Unit 11: Substantive Testing and Analytical Procedures
• Substantive procedures for balances and transactions
• Analytical review procedures, ratio analysis, trend analysis
• Case study: Analytical procedures in corporate audit
Unit 12: Computer-Assisted Audit Techniques (CAATs)
• Introduction to digital auditing and IT audit
• Tools and software for auditing: ERP systems, CAATs, data analytics
• Example: Use of software for detecting fraud and errors in financial data
Block – V: Audit Reporting, Legal Framework, and Contemporary Issues
Unit 13: Audit Report and Opinions
• Types of audit reports: clean, qualified, adverse, disclaimer
• Components of audit reports and disclosures
• Case study: Analysis of real audit reports of companies
Unit 14: Legal and Regulatory Framework of Auditing
• Companies Act provisions, SEBI regulations, and ICAI guidelines

▯ Auditor’s rights, duties, and liabilities
▯ Case study: Legal consequences of audit failures
Unit 15: Fraud Detection and Forensic Auditing
▯ Concept and types of fraud in organizations
▯ Techniques for detecting fraud and forensic auditing
▯ Example: Role of auditors in financial fraud investigations

Course Outcomes (COs):

On successful completion of this course, students will be able to:

1. Explain the concept, objectives, and significance of auditing in business organizations.
2. Apply auditing techniques and procedures for verifying financial statements.
3. Analyze internal control systems and assess the risk of material misstatements.
4. Prepare audit reports and communicate findings effectively.
5. Evaluate legal, ethical, and contemporary issues in auditing.

References:

1. Arens, A. A., Elder, R. J., & Beasley, M. S. (2020). Auditing and assurance services. Pearson.

2. Gupta, K., & Arora, A. (2020). Fundamentals of auditing. Tata McGraw-Hill.

3. Kamal, G. K. (2018). Practical auditing. Bharat Law House.

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5. Institute of Chartered Accountants of India (ICAI). (Latest ed.). Standards on auditing. ICAI Publication.

6. Basu, S. K. (2017). Auditing. Pearson India.

Program: Master of Commerce (M.Com)

Course Name: Behavioral Finance	Course Code: DMAT9402T
Semester: 4	Core / Elective: Elective (ABST)
Teaching Scheme in Hrs (L:T:P): 4:0:0	Credits: 4
Type of course: Lecture+ Assignments	Total Contact Hours: 12
Continuous Internal Evaluation: 30 Marks	ESE: 70 Marks

Course Objectives:

After completing this course, students will be able to:

1. Understand the fundamental concepts of behavioral finance and its difference from traditional finance.
2. Analyze how psychological biases and cognitive errors affect investor decisions.
3. Evaluate market anomalies and their behavioral explanations.
4. Apply behavioral finance principles to investment, portfolio, and risk management decisions.
5. Develop strategies to mitigate behavioral biases and improve financial decision-making.

Course Content:

Block – I: Introduction to Behavioral Finance
Unit 1: Concept and Scope of Behavioral Finance
Definition, objectives, and significance of behavioral finance.
Differences between behavioral finance and traditional finance.
Role of psychology, sociology, and economics in financial decision-making.

• Applications of behavioral finance in markets and corporate finance.

Unit 2: Traditional vs Behavioral Finance Models
• Efficient Market Hypothesis (EMH) and its limitations.
• Prospect Theory: key concepts and implications.
• Mental accounting and framing effects.
• Case studies contrasting traditional and behavioral finance approaches.
Unit 3: Behavioral Finance in Investment Decisions
• Investor behavior and decision-making process.
• Role of heuristics, emotions, and social influences.
• Behavioral portfolio theory vs modern portfolio theory.
• Practical examples of behavioral influences on trading and investment.
Block – II: Psychological Biases and Investor Behavior
Unit 4: Cognitive Biases in Financial Decision-Making
• Overconfidence and self-attribution bias.
• Anchoring, confirmation, and hindsight biases.
• Impact on trading, valuation, and risk assessment.
• Case studies of cognitive biases in investment decisions.
Unit 5: Emotional Biases
• Fear, greed, regret, and loss aversion.
• Behavioral aspects of panic selling and herd behavior.
• Influence of mood and sentiment on market movements.
• Examples of market bubbles and crashes due to emotional biases.
Unit 6: Social and Cultural Influences on Investment

• Herding, imitation, and peer influence.
• Social norms, culture, and market behavior.
• Role of media and financial news in shaping investor perceptions.
• Case studies on cross-cultural differences in investment behavior.
Block – III: Market Anomalies and Behavioral Models
Unit 7: Market Anomalies

• Calendar effects: January effect, weekend effect, holiday effect.
• Momentum and reversal effects.
• Earnings surprises and post-earnings announcement drift.
• Empirical evidence and behavioral explanations of anomalies.
Unit 8: Heuristics and Decision-Making Models
• Availability, representativeness, and simulation heuristics.
• Bounded rationality and satisficing in financial decisions.
• Role of intuition vs analytical reasoning in finance.
• Applications in portfolio selection and risk evaluation.
Unit 9: Behavioral Asset Pricing Models
• Limits of arbitrage and noise trader models.
• Adaptive market hypothesis and feedback effects.
• Investor sentiment indices and their predictive power.
• Case studies on behavioral factors affecting stock prices.
Block – IV: Behavioral Finance in Practice
Unit 10: Behavioral Portfolio Management

• Incorporating behavioral insights into portfolio construction.
• Biases in asset allocation and diversification decisions.
• Behavioral aspects of risk perception and risk tolerance.
• Examples of behavioral portfolio mismanagement.
Unit 11: Behavioral Corporate Finance
• Managerial overconfidence and investment decisions.
• Behavioral aspects of mergers, acquisitions, and capital structure.
• Influence of CEO/board biases on corporate policies.
• Case studies on corporate decision-making errors due to behavioral factors.
Unit 12: Behavioral Biases in Financial Markets
• Price bubbles, crashes, and speculative manias.
• Behavioral explanations of liquidity crises and market anomalies.
• Role of investor sentiment indices in market predictions.
• Examples of global market events with behavioral insights.
Block – V: Contemporary Issues and Mitigation Strategies
Unit 13: Risk Management and Behavioral Insights
• Behavioral risk perception and its impact on portfolio management.
• Integrating psychology into risk assessment models.
• Biases in insurance, derivatives, and hedging decisions.
• Case studies on risk mitigation using behavioral strategies.
Unit 14: Strategies to Mitigate Behavioral Biases
• Awareness and education programs for investors.
• Use of checklists, decision aids, and behavioral nudges.
• Behavioral auditing in organizations and advisory services.

Empirical evidence on debiasing and improved financial decisions.
Unit 15: Emerging Trends in Behavioral Finance
Role of AI, big data, and behavioral analytics in finance.
Fintech applications and behavioral nudges in digital investing.
Neurofinance: understanding brain-based financial decision-making.
Future directions: sustainable investing and behavioral insights in ESG.

Course Outcomes:

On successful completion of this course, students will be able to:

1. Demonstrate comprehensive knowledge of behavioral finance concepts, models, and theories.
2. Identify cognitive and emotional biases in investor behavior.
3. Analyze the impact of behavioral factors on asset pricing, market efficiency, and investment strategies.
4. Apply behavioral insights to portfolio management, risk assessment, and corporate finance decisions.
5. Integrate behavioral finance principles into strategic financial planning and advisory services.

References:

1. Shefrin, H. (2016). Behavioral corporate finance. McGraw-Hill Education.

2. Thaler, R. H. (2016). Misbehaving: The making of behavioral economics. W.W. Norton.

3. Kahneman, D. (2015). Thinking, fast and slow. Penguin Books.

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5. Pompian, M. M. (2017). Behavioral finance and wealth management. Wiley.

6. Ackert, L. F., &Deaves, R. (2019). Behavioral finance: Psychology, decision-making, and markets. Cengage Learning.

Program: Master of Commerce (M.Com)

Course Name: Ethics in Accounting	Course Code: DMAT9403T
Semester: 4	Core / Elective: Elective (ABST)
Teaching Scheme in Hrs (L:T:P): 4:0:0	Credits: 4
Type of course: Lecture+ Assignments	Total Contact Hours: 12
Continuous Internal Evaluation: 30 Marks	ESE: 70 Marks

Course Objectives (COs):

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

1. Develop an understanding of ethical principles and moral values in the accounting profession.
2. Analyze the role of ethics in financial reporting and corporate governance.
3. Examine ethical dilemmas and professional misconduct in accounting practices.
4. Apply ethical frameworks and standards to real-life accounting and auditing scenarios.
5. Enhance decision-making abilities considering legal, social, and ethical responsibilities of accountants.

Course Content:

Block I: Introduction to Ethics in Accounting
Unit 1: Fundamentals of Ethics in Accounting
Definition and concept of ethics and morality
Importance of ethics in accounting and business

• Distinction between personal ethics, professional ethics, and organizational ethics
• Role of accountants as ethical agents

Unit 2: Ethical Theories and Accounting Principles
• Overview of ethical theories: Utilitarianism, Deontology, Virtue Ethics, Justice Theory
• Relevance of these theories in accounting decisions
• Ethical principles in accounting: honesty, integrity, objectivity, and confidentiality
• Case studies on ethical dilemmas in financial reporting
Unit 3: Professional Ethics in Accounting
• Code of Conduct for accountants (IFAC, ICAI standards)
• Responsibilities of professional accountants toward stakeholders
• Maintaining professional skepticism and independence in audits
• Practical examples: Conflicts of interest and whistleblowing
Block II: Ethical Issues in Financial Reporting
Unit 4: Accounting Standards and Ethics
• Overview of IFRS and Indian Accounting Standards (Ind AS)
• Ethical compliance in financial reporting
• Manipulation, creative accounting, and earnings management
• Examples of ethical vs. unethical reporting
Unit 5: Corporate Governance and Ethical Accountability
• Meaning, principles, and importance of corporate governance
• Role of ethics in boards and audit committees
• Transparency, accountability, and ethical culture in organizations
• Case analysis of corporate scandals (Enron, Satyam)

Unit 6: Fraud and Forensic Accounting
▯ Definition and types of financial fraud
▯ Role of accountants in fraud detection and prevention
▯ Ethical approaches in forensic accounting
▯ Tools and techniques for identifying ethical violations
Block III: Ethical Decision Making in Accounting
Unit 7: Ethical Decision-Making Models

▯ Steps in ethical decision making
▯ Application of decision-making frameworks in accounting
▯ Balancing stakeholder interests and corporate responsibility
▯ Real-world examples and exercises
Unit 8: Conflicts of Interest and Professional Judgment
▯ Identifying and managing conflicts of interest
▯ Importance of professional judgment and objectivity
▯ Ethical challenges in auditing and taxation
▯ Practical scenarios and role-plays
Unit 9: Corporate Social Responsibility and Ethics
▯ Understanding CSR and sustainability in business ethics
▯ Ethical reporting of CSR initiatives
▯ Stakeholder theory and accountability
▯ Case study: CSR and ethical accounting practices
Block IV: Regulatory and Legal Framework for Ethical Accounting

Unit 10: Laws Governing Accounting Ethics
• Companies Act provisions related to ethical accounting
• Securities and Exchange Board of India (SEBI) guidelines
• Anti-fraud and anti-bribery regulations
• Penalties and ethical implications of violations
Unit 11: Codes of Ethics for Accountants
• International Ethics Standards Board for Accountants (IESBA) Code
• ICAI Code of Ethics for Chartered Accountants
• Maintaining independence, integrity, and due care in practice
• Case discussions on ethical compliance
Unit 12: Auditing and Assurance Ethics
• Ethical responsibilities in auditing
• Ethical issues in internal and external audits
• Auditor independence, confidentiality, and reporting obligations
• Illustrative case studies of audit failures
Block V: Contemporary Issues and Ethics in Accounting Practice
Unit 13: Technology, Ethics, and Accounting
• Ethical issues in accounting software and ERP systems
• Data privacy, cybersecurity, and ethical obligations
• Use of AI and automation in ethical decision making
• Case studies on technological ethics
Unit 14: Global Perspectives on Accounting Ethics
• Comparison of ethical practices in accounting across countries
• International corporate governance and ethical standards

• Cross-border ethical challenges in accounting and finance
• Case study: Multinational accounting scandals
Unit 15: Emerging Trends and Challenges in Accounting Ethics
• Ethical challenges in sustainability reporting and ESG accounting
• Ethical considerations in taxation and transfer pricing
• Professional responsibility in new business models
• Future of ethical accounting: opportunities and threats

Course Outcomes (COs):

After completing the course, students will be able to:

1. Demonstrate a clear understanding of ethical theories and principles applicable to accounting.
2. Identify and evaluate ethical issues and professional misconduct in accounting practices.
3. Apply codes of ethics and professional conduct in accounting decision-making.
4. Analyze cases of financial fraud, corporate misreporting, and unethical accounting practices.
5. Promote integrity, transparency, and social responsibility in accounting and auditing.

References:

1. Duska, R. F., Duska, B. S., &Kury, K. (2018). Accounting ethics. Wiley-Blackwell.

2. Mintz, S. M., & Morris, R. E. (2019). Ethical obligations and decision making in accounting. McGraw-Hill Education.

3. ICAI. (Latest ed.). Code of ethics. Institute of Chartered Accountants of India.

4. Brooks, L. J., & Dunn, P. (2018). Business and professional ethics. Cengage Learning.

5. Velasquez, M. G. (2018). Business ethics: Concepts and cases. Pearson.

6. Arens, A. A., Elder, R. J., & Beasley, M. S. (2020). Auditing and assurance services. Pearson.

Program: Master of Commerce (M.Com)

Course Name: International Banking	Course Code: DMEA9401T
Semester: 4	Core / Elective: Elective(EAFM)
Teaching Scheme in Hrs (L:T:P): 4:0:0	Credits: 4
Type of course: Lecture+ Assignments	Total Contact Hours: 12
Continuous Internal Evaluation: 30 Marks	ESE: 70 Marks

Course Objectives:

After completing this course, students will be able to:

1. Understand the concepts, scope, and operations of international banking.
2. Analyze global financial markets and international banking instruments.
3. Evaluate the role of international banking in economic development and global trade.
4. Apply international banking regulations, risk management practices, and compliance frameworks.
5. Develop skills to manage cross-border financial transactions and international banking operations.

Course Content:

Block – I: Introduction to International Banking
Unit 1: Concept, Nature, and Scope of International Banking
Definition and objectives of international banking.
Scope and significance in global financial markets.

Functions of international banks and multinational banking operations.
Role in international trade, investment, and economic development.

Unit 2: Global Banking Environment
International financial system overview.
Role of IMF, World Bank, BIS, and regional development banks.
Evolution of global banking: historical and modern perspectives.
Key trends in global banking: digitalization, fintech, and sustainability.
Unit 3: International Banking Structure
Types of international banks: correspondent, offshore, merchant, and multinational banks.
Banking subsidiaries, branches, and representative offices.
Role of central banks in international banking.
Case studies of major international banks (HSBC, Citi, Standard Chartered).
Block – II: International Financial Markets and Instruments
Unit 4: Foreign Exchange Markets
Structure and participants of the forex market.
Spot, forward, futures, and options markets.
Exchange rate determination: fixed, floating, and managed systems.
Hedging and speculation in foreign exchange markets.
Unit 5: International Money and Capital Markets
Eurocurrency market: concept, operations, and significance.
International bond markets, Eurobonds, and global debt instruments.
International equity markets and stock exchanges.

• Case studies on global capital market operations.
Unit 6: International Banking Instruments
• Letters of credit, bills of exchange, banker's acceptances.
• Trade finance instruments: export/import finance, factoring, forfaiting.
• Bank guarantees, standby LCs, and documentary collections.
• Role of SWIFT and other messaging systems in international transactions.
Block – III: Risk Management in International Banking

Unit 7: Foreign Exchange Risk Management
• Types of exchange rate risk: transaction, translation, and economic risk.
• Techniques for managing forex risk: hedging, netting, forward contracts, options.
• Case studies on managing exchange rate volatility.
Unit 8: Credit Risk and Country Risk
• Concept of credit risk in international banking.
• Assessment of country risk and political risk.
• Risk rating agencies and methodologies.
• Mitigating credit and country risks through insurance and guarantees.
Unit 9: Operational and Regulatory Risk
• Operational risk: fraud, technology failures, legal risks.
• Compliance and regulatory risk in cross-border banking.
• Basel norms and capital adequacy requirements.
• Case studies of operational failures in international banks.
Block – IV: International Banking Regulations and Policies

Unit 10: International Banking Regulations
• Basel I, II, and III frameworks.
• Anti-money laundering (AML) and Know Your Customer (KYC) regulations.
• International financial reporting standards (IFRS) for banks.
• Regulatory role of BIS, IMF, and central banks.
Unit 11: International Trade Finance Policies
• Role of banks in import/export financing.
• Financing of exports: pre-shipment and post-shipment finance.
• Policies and procedures for Letters of Credit (LCs) and guarantees.
• Case studies on trade finance documentation and compliance.
Unit 12: Cross-Border Banking Operations
• Offshore banking: definition, functions, and benefits.
• Multinational banking services: treasury, cash management, correspondent banking.
• Challenges in managing international banking operations.
• Case studies on cross-border banking success and failures.
Block – V: Emerging Trends and Contemporary Issues
Unit 13: Digital Banking and Fintech in International Banking
• E-banking, mobile banking, and blockchain applications.
• Role of fintech in cross-border payments and remittances.
• Regulatory and cybersecurity challenges.
• Case studies of fintech adoption in global banks.
Unit 14: Sustainable and Ethical Banking Practices
• Concept of green banking and ESG principles.
• Socially responsible investment (SRI) and sustainable finance.

▯ Ethical considerations in international banking operations.
▯ Examples of sustainable banking initiatives worldwide.
Unit 15: Future of International Banking
▯ Global trends: AI, big data, and predictive analytics in banking.
▯ Challenges and opportunities in emerging markets.
▯ Strategic approaches for risk, compliance, and innovation in global banking.
▯ Case studies of innovative practices in international banking.

Course Outcomes:

On successful completion of this course, students will be able to:

1. Demonstrate comprehensive knowledge of international banking concepts, instruments, and operations.
2. Analyze foreign exchange markets, international payment systems, and trade finance mechanisms.
3. Evaluate global banking risks and implement risk mitigation strategies.
4. Apply international banking regulations, compliance standards, and ethical principles.
5. Integrate knowledge of international banking into strategic financial management and advisory roles.

References:

1. Saunders, A., & Cornett, M. M. (2019). Financial institutions management. McGraw-Hill Education.

2. Apte, P. G. (2017). International financial management. McGraw-Hill Education.

3. Madura, J. (2021). International financial management. Cengage Learning.

4. Bhole, L. M., &Mahakud, J. (2017). Financial institutions and markets. McGraw-Hill Education.

5. Indian Institute of Banking & Finance (IIBF). (Latest ed.). International banking operations. Macmillan.

6. Levi, M. D. (2016). International finance. Routledge.

Program: Master of Commerce (M.Com)

Course Name: Agri Economics	Course Code: DMEA9402T
Semester: 4	Core / Elective: Elective (EAFM)
Teaching Scheme in Hrs (L:T:P): 4:0:0	Credits: 4
Type of course: Lecture+ Assignments	Total Contact Hours: 12
Continuous Internal Evaluation: 30 Marks	ESE: 70 Marks

Course Objectives (COs):

After completing this course, the students will be able to:

1. Understand the principles and scope of agricultural economics and its role in economic development.
2. Analyze the structure, functioning, and performance of agricultural markets.
3. Examine resource allocation, productivity, and efficiency in agricultural production.
4. Evaluate agricultural policies, price mechanisms, and government interventions.
5. Apply quantitative and qualitative tools to study agricultural economic problems and decision-making.

Course Content:

Block I: Introduction to Agricultural Economics
Unit 1: Fundamentals of Agricultural Economics
• Definition, nature, scope, and importance of agricultural economics
• Relation between agricultural economics, general economics, and agribusiness
• Role of agriculture in national economic development
• Economic concepts applied to agriculture: scarcity, choice, opportunity cost

Unit 2: Agricultural Resources and Land Economics
• Classification and characteristics of agricultural resources: land, water, labor, capital
• Land utilization and productivity analysis
• Land reforms and tenancy systems in India
• Sustainable resource use and environmental considerations in agriculture
Unit 3: Agricultural Production and Productivity
• Factors of production in agriculture
• Production function analysis in agriculture
• Concepts of total, average, and marginal productivity
• Farm-level efficiency and determinants of agricultural productivity
Block II: Farm Management and Agricultural Inputs
Unit 4: Farm Management Principles
• Meaning, objectives, and importance of farm management
• Farm planning, budgeting, and decision-making under risk and uncertainty
• Resource allocation and cost-benefit analysis
• Practical examples: crop selection, intercropping, and livestock management

Unit 5: Agricultural Inputs: Demand and Supply
Types and role of inputs: seeds, fertilizers, irrigation, machinery, labor
Economics of input use and input-output relations
Input supply policies and government subsidies
Case studies on optimal input allocation
Unit 6: Agricultural Labor and Mechanization
Characteristics of agricultural labor and labor productivity
Wage determination and labor market issues in agriculture
Role of mechanization and modern technology in farming
Impact assessment of mechanization on cost, productivity, and employment
Block III: Agricultural Marketing and Price Analysis
Unit 7: Agricultural Marketing Concepts

Definition, scope, and functions of agricultural marketing
Channels of marketing and market intermediaries
Marketing costs, margins, and efficiency
Role of cooperatives and marketing boards
Unit 8: Price Determination and Agricultural Economics
Supply, demand, and equilibrium in agricultural markets
Price elasticity of demand and supply for farm products
Seasonal, cyclic, and price fluctuations
Market intelligence and price forecasting techniques
Unit 9: Government Interventions in Agricultural Markets
Price support policies and minimum support prices (MSP)

• Agricultural subsidies, procurement policies, and buffer stock
• Role of Food Corporation of India (FCI) and other agencies
• Impact evaluation of government interventions on farm income
Block IV: Agricultural Policy and Development
Unit 10: Agricultural Development Strategies
• Agricultural growth, modernization, and commercialization
• Green Revolution and post-Green Revolution scenario in India
• Rural development programs and schemes
• Role of public and private sectors in agricultural development
Unit 11: Agricultural Credit and Finance
• Importance and sources of agricultural finance: formal and informal
• Cooperative credit, NABARD, and microfinance in agriculture
• Farm budgeting and credit planning
• Case studies on credit effectiveness and farmer indebtedness
Unit 12: Risk Management in Agriculture
• Types and sources of risks in agriculture: production, price, financial, weather
• Risk mitigation strategies: insurance, futures markets, diversification
• Government schemes for risk management (e.g., crop insurance)
• Practical exercises in risk assessment and farm planning
Block V: Contemporary Issues in Agricultural Economics
Unit 13: Sustainable Agriculture and Environmental Economics
• Concept of sustainable agriculture and resource conservation
• Environmental challenges in agriculture: soil, water, biodiversity
• Economic valuation of natural resources

• Case studies on sustainable farming practices
Unit 14: Technology, Innovation, and Agri-Business Economics
• Role of technological change in agriculture
• Precision farming, biotechnology, and digital agriculture
• Agri-business models and supply chain management
• Economic analysis of technology adoption in agriculture
Unit 15: Food Security and Rural Development
• Concepts of food security, poverty alleviation, and nutrition
• Government programs and policy initiatives
• Rural employment and livelihood promotion
• Case studies: MGNREGA, National Food Security Mission

Course Outcomes (COs):

After completing the course, students will be able to:

1. Demonstrate knowledge of key concepts, theories, and principles of agricultural economics.
2. Analyze farm management, production economics, and resource use efficiency.
3. Evaluate agricultural marketing, pricing policies, and market reforms.
4. Assess agricultural development strategies, policies, and rural development programs.
5. Apply economic reasoning and quantitative methods for decision-making in agriculture and agribusiness.

References:

1. Reddy, S. S., Ram, P. R., Sastry, T. V. N., & Devi, I. B. (2019). Agricultural economics. Oxford & IBH Publishing.

2. Acharya, S. S., & Agarwal, N. L. (2018). Agricultural marketing in India. Oxford & IBH.

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4. Bilgrami, S. A. R. (2017). Agricultural economics. Himalaya Publishing House.

5. Government of India. (Latest ed.). Agricultural statistics at a glance. Ministry of Agriculture Publication.

6. Sadhu, A. N., & Singh, A. (2018). Fundamentals of agricultural economics. Himalaya Publishing House.

Program: Master of Commerce (M.Com)

Course Name: Economy of Rajasthan	Course Code: DMEA9403T
Semester: 4	Core / Elective: Elective (EAFM)
Teaching Scheme in Hrs (L:T:P): 4:0:0	Credits: 4
Type of course: Lecture+ Assignments	Total Contact Hours: 12
Continuous Internal Evaluation: 30 Marks	ESE: 70 Marks

Course Objectives:

After completing this course, students will be able to:

1. Understand the structure, features, and dynamics of Rajasthan's economy.
2. Analyze the agricultural, industrial, and service sectors of the state.
3. Evaluate state-level fiscal policies, planning, and development initiatives.
4. Examine socio-economic indicators, human development, and regional disparities.
5. Develop insights into contemporary economic challenges and opportunities in Rajasthan.

Course Content:

Block – I: Overview of Rajasthan's Economy
Unit 1: Structure and Features of Rajasthan's Economy
Geographic, demographic, and socio-economic profile of Rajasthan.
Key features: arid climate, natural resources, population distribution.
Historical evolution of the state economy.
Role of economy in regional and national context.

Unit 2: Economic Planning in Rajasthan
▯ Five-year plans and state-level planning.

▯ Objectives and outcomes of Rajasthan's economic plans.
▯ Role of State Planning Board.
▯ Case studies on successful planning initiatives.
Unit 3: State Economic Indicators
▯ Gross State Domestic Product (GSDP) and sectoral contributions.
▯ Inflation, employment, and income distribution in Rajasthan.
▯ Human Development Index (HDI) and socio-economic development.
▯ Analysis of state-level economic performance reports.
Block – II: Agriculture and Allied Sectors
Unit 4: Agriculture in Rajasthan
▯ Structure, cropping pattern, and productivity trends.
▯ Role of irrigation and water resources (e.g., rivers, dams, and canals).
▯ Agricultural policies, subsidies, and initiatives.
▯ Case studies of successful agricultural programs.
Unit 5: Allied Sectors: Animal Husbandry and Fisheries
▯ Livestock population, dairy farming, poultry, and fisheries.
▯ Contribution of allied sectors to rural employment and income.
▯ Government schemes and initiatives for development.
▯ Success stories and challenges in livestock and fisheries management.
Unit 6: Agricultural Finance and Marketing
▯ Role of cooperative banks, NABARD, and commercial banks in agricultural finance.

• Agricultural marketing infrastructure, mandi systems, and e-marketing.
• Issues in price support, procurement, and storage.
• Case studies on agricultural finance and marketing reforms.
Block – III: Industrial and Service Sectors
Unit 7: Industrial Development in Rajasthan
• Industrial structure: large-scale, MSMEs, and cottage industries.
• Major industries: textiles, minerals, cement, handicrafts, and tourism.

• Role of industrial policies, incentives, and SEZs.
• Case studies on successful industrial clusters.
Unit 8: Mining and Mineral Resources
• Key minerals and their distribution: zinc, gypsum, limestone, and marble.
• Mining policy and regulation in Rajasthan.
• Environmental and social impacts of mining.
• Examples of mineral-based industrial development.
Unit 9: Service Sector and Tourism
• Contribution of service sector to GSDP: banking, IT, healthcare, and education.
• Tourism industry: heritage sites, desert tourism, eco-tourism.
• Government initiatives for promoting services and tourism.
• Case studies on tourism and service sector growth.
Block – IV: Public Finance and Development Policies
Unit 10: Fiscal Policy and State Budget
• Structure of state revenue and expenditure.

• Budgeting process and fiscal management in Rajasthan.
• Taxation policies and non-tax revenue.
• Analysis of recent state budgets and fiscal trends.
Unit 11: Social and Economic Development Programs
• Poverty alleviation schemes: MNREGA, Annapurna, Indira AwasYojana.
• Health, education, and skill development initiatives.
• Women and youth empowerment programs.
• Case studies on program implementation and outcomes.
Unit 12: Infrastructure and Urban Development
• Road, rail, and air connectivity in Rajasthan.
• Urbanization trends and smart city initiatives.
• Energy, water, and sanitation infrastructure projects.
• Role of public-private partnerships (PPP) in infrastructure development.
Block – V: Contemporary Issues and Regional Disparities
Unit 13: Regional Disparities and Development Challenges
• Spatial disparities in income, employment, and infrastructure.
• Rural-urban development gaps.
• Challenges in backward regions and desert areas.
• Policies to reduce regional disparities.
Unit 14: Environmental and Sustainable Development
• Water scarcity, desertification, and environmental challenges.
• Renewable energy initiatives: solar and wind energy projects.
• Sustainable agriculture and industrial practices.
• Case studies of sustainable development projects.

Unit 15: Emerging Trends and Future Prospects
▯ Impact of globalization and liberalization on Rajasthan's economy.
▯ Role of technology, innovation, and entrepreneurship.
▯ Opportunities in tourism, IT, and renewable energy sectors.
▯ Policy recommendations and strategic planning for future growth.

Course Outcomes:

On successful completion of this course, students will be able to:

1. Demonstrate comprehensive knowledge of Rajasthan's economy, resources, and sectors.
2. Analyze agricultural, industrial, and service sector performance and trends.
3. Assess the role of state policies, public finance, and planning in economic development.
4. Examine regional disparities, poverty, and human development issues.

Integrate knowledge of Rajasthan's economy into research, policy analysis, and business strategy.

References:

1. Government of Rajasthan. (Latest ed.). Economic review of Rajasthan. Directorate of Economics & Statistics, Rajasthan.
2. Sharma, R. K. (2019). Rajasthan economy. RBSA Publishers.
3. Mathur, P. C. (2018). Regional development in Rajasthan. Rawat Publications.
4. Datt, G., & Mahajan, A. (2021). Indian economy. S. Chand Publishing.
5. Government of India. (Latest ed.). Economic survey of India. Ministry of Finance Publication.
6. Singh, R. (2017). Economic development of Rajasthan. Pointer Publishers.

5.3 Faculty and Support Staff

The University has identified the dedicated requisite faculty and support staff as mandated by the UGC and they are allocated the positions exclusively for ODL mode.

List of Faculty associated with B.com program is as follows:

S. No	Name of Faculty	Designation	Nature of Appointment	Qualification	Subject
1	Dr. Ganga Singh Chauhan	Professor	Full-Time	M.Com., NET, Ph.D	Commerce
2	Dr. Jaswant Kumar Singh	Assistant Professor	Full-Time	M.Com., Ph.D	Commerce

3	Dr. ParwatiKumawat	Assistant Professor	Full-Time	M.Com., Ph.D	Commerce
4	**Dr. ArchanaTanwar**	Associate Professor	Full-Time	M.Com, M.Phil, Ph.D	Commerce
5	**Mr. ImtiazAbbasi**	Assistant Professor	Full-Time	M.Com, Ph.D*	Commerce

5.4 DeliveryMechanism

The Madhav University (MU) ODL Programmes follows a modern ICT (Information & Communication Technology) enabled approach for instruction. The methodology of instruction in ODL of MU is different from that of the conventional/regular programs. Our ODL system is more learner-oriented and the learner is an active participant in the teaching learning process. ODL of MU academic delivery system comprises:

Print Material: The printed material of the programme supplied to the students will be unit wise for every course.

Counselling Sessions: There will be 12 counselling/ contact classes in face-to-face mode of one hours each for a course of 4 credits. The counselling sessions / face to face contact classes will be held on the campus of the University on Saturdays and Sundays.

5.5 Learner Support Centre and Learner Support Services

Madhav University does not establish or operate any Learner Support Centre (LSC) outside the permissible territorial jurisdiction of the University. The University establishes and maintains a Learner Support Centre at its campus to provide academic and administrative support services to learners enrolled in Open and Distance Learning (ODL) programmes.

The Learner Support Centre is headed by a Coordinator who is not below the rank of Assistant Professor. The University provides adequate academic and non-academic manpower for the Learner Support Centre in accordance with the number of learners enrolled and the applicable provisions of the UGC (Open and Distance Learning Programmes and Online Programmes) Regulations, 2020 and its amendments. The availability of qualified counsellors, supervisors, academic support personnel and other required staff is ensured as per the nature and requirements of the programmes offered.

At present, Madhav University has one Learner Support Centre located at the University campus. The University does not promote, establish or operate any franchisee, outsourced, Information Centre, Facilitation Centre, Nodal Centre, Knowledge Partner or similar arrangement for providing ODL academic or learner support services outside the framework permitted under the UGC regulations.

The University provides learner support services through a structured single-window mechanism at the Learner Support Centre and through the University's designated digital platforms. The details relating to the Learner Support Centre, including its address, Coordinator, contact details, working

hours, counselling schedule and available facilities, are maintained and made available to learners through the University's official website and other prescribed information channels.

6. Procedure for Admissions, Curriculum, Transaction and Evaluation

6.1 Admission Process

Learners seeking admission to programmes offered through the Centre for Distance and Online Education (CDOE), Madhav University, shall apply through the University's designated admission portal: https://cdoemu.in

Admission to the Master of Commerce (M.Com.) programme shall be granted to eligible candidates after verification of their eligibility and requisite documents, in accordance with the admission criteria prescribed by the University and the applicable provisions of the UGC and other regulatory authorities, wherever applicable.

The University shall follow the reservation policy as prescribed by the Government of India, Government of Rajasthan, and other applicable statutory and regulatory provisions.

The admission process shall be transparent and conducted in accordance with the approved admission policy of the University. The University shall verify the eligibility and supporting documents submitted by the applicant before confirming admission. In case any candidate is found to have furnished incorrect, incomplete, misleading or false information, or is subsequently found ineligible for the programme, the University shall take appropriate action, including cancellation of admission, in accordance with the applicable rules and regulations.

Detailed information regarding eligibility, admission procedure, fee structure, documents required, academic calendar, learner support services and other relevant conditions shall be provided in the Programme Prospectus and on the official website of CDOE, Madhav University.

6.2 Maximum Duration

The M.Com. programme is of two years duration. In accordance with the applicable provisions of the UGC regulations governing Open and Distance Learning programmes and other applicable norms, the maximum permissible period for completion of the M.Com. programme shall be four years from the date of initial admission.

A learner may complete the programme within the maximum permissible period of four years by fulfilling all prescribed academic requirements, including completion of the required courses/credits, examinations and other programme requirements.

A learner who does not complete the programme within the prescribed maximum duration shall be governed by the applicable provisions of the University regarding re-admission, credit transfer, credit validity and completion of pending courses, subject to the prevailing UGC regulations and University rules.

6.3 Minimum Eligibility Criteria for Admission

The minimum eligibility for admission to the M.Com. programme is a Bachelor's degree in Commerce or an equivalent degree from a recognized University/Institution, subject to the programme-specific eligibility criteria prescribed by Madhav University and applicable regulatory provisions.

Candidates shall fulfil the programme-specific eligibility requirements prescribed by Madhav University and the applicable provisions of the UGC and other statutory/regulatory bodies, wherever applicable.

At the time of admission, candidates shall submit the prescribed documents and proof of educational qualification, identity and other required information through the University's designated admission portal. The University shall verify the submitted documents and eligibility before confirming admission.

If a candidate fails to provide the required proof of eligibility within the prescribed time, or if the documents submitted are found to be invalid, false, incomplete or inconsistent with the prescribed eligibility requirements, the University shall take appropriate action in accordance with its admission rules and applicable regulations, including cancellation of admission wherever warranted.

Candidates are required to carefully read the Programme Prospectus, admission guidelines, eligibility requirements, fee structure and other instructions before submitting the admission application. **6.4 Programme Fee Academic Session beginning July 2026**

Name of the Program	Degree	Duration	Year	Program Fee/Year	Exam	Fee/Year Total (in Rs.)
Master of Commerce	PG	2 Years	1	14,500	3000	17,500
			2	14,500	3000	17,500
					Total	**35,000**

6.5 Academic Calendar

S. No.	Event	Batch	Last Date
1	Admission	January	March (as per UGC-DEB guidelines)
		July	September (as per UGC-DEB guidelines)
2	Assignment	January	By 31st March and 31st May

	Submission	July	By 30th September and 30th November
3	Distribution of SLM	January	15th February
		July	15th September
4	Project Report Submission (Applicable during Final semester)	January	30th April
		July	30th October
5	Admit Card Generation	January	20th May
		July	20th November
6	Term End Examination	January	15th June & onward
		July	15th December & onward
7	Result Declaration of End Term Examination	January	By end of August
		July	By end of February

6.6 Credit System

Madhav University, through its Centre for Distance and Online Education (CDOE), follows the credit system for its ODL programmes in accordance with the applicable UGC norms and the approved programme structure.

One credit represents 30 hours of learner study effort, comprising all prescribed learning activities, including self-learning, reading, assignments, academic counselling, practical/other learning activities, where applicable, and preparation for assessment.

Accordingly, an 8-credit course represents approximately 240 hours of learner study effort, a 6credit course represents approximately 180 hours, a 4-credit course represents approximately 120 hours, and a 2-credit course represents approximately 60 hours of learner study effort.

The credit value assigned to each course is specified in the approved curriculum and programme structure. The total credits required for completion of the programme are as prescribed in the approved programme curriculum and in accordance with the applicable UGC and regulatory requirements.

The credit system enables learners to understand the academic workload and learning effort associated with each course. Successful completion of the programme requires the learner to fulfil the prescribed academic and assessment requirements, including continuous/formative assessment and summative assessment through the Term-End Examination, as applicable to the programme.

6.7 Assignments and Evaluation

6.7.1 Assignments

ODL learners undertake a substantial part of their learning through self-learning using the prescribed Self-Learning Materials (SLMs) and other academic resources. Assignments form an integral component of the continuous/formative assessment process and are designed to assess the learner's understanding, application, analytical ability and achievement of the intended learning outcomes.

Assignments are compulsory for the courses for which they are prescribed in the approved programme structure. Depending upon the nature of the course, an assignment may include descriptive questions, short-answer questions, numerical problems, case studies, application-based questions, practical-oriented tasks, projects or other appropriate assessment activities.

Assignment question papers are made available to learners through the designated CDOE portal and/or other prescribed modes within the notified schedule. Learners submit their responses through the prescribed online and/or offline mechanism within the stipulated time.

Assignments are evaluated by duly appointed and qualified faculty members/evaluators in accordance with the approved evaluation scheme and prescribed guidelines. The marks/grades obtained in assignments are maintained as part of the learner's academic record.

6.7.2 Evaluation System

The evaluation system of the programme consists of:

A. Continuous/Formative Assessment – 30% Weightage

The continuous/formative assessment carries a weightage of 30%. It includes assignments and other approved continuous assessment components, as specified in the programme structure and evaluation scheme.

At least one graded assignment is prescribed for each course, wherever applicable. The assignments are evaluated by qualified and duly appointed evaluators. The evaluation process is designed to assess the learner's progress towards achievement of the prescribed course learning outcomes.

B. Term-End Examination – 70% Weightage

The Term-End Examination carries a weightage of 70% and is conducted in accordance with the examination scheme, academic calendar and applicable UGC-DEB requirements.

The University conducts Term-End Examinations at the prescribed intervals, ordinarily twice in an academic year (probably June and December), subject to the applicable academic calendar and examination schedule.

A learner is eligible to appear in the Term-End Examination after fulfilling the prescribed requirements, including registration for the course and submission of the assignment(s), wherever such submission is prescribed.

Learners are required to submit the examination form through the designated CDOE portal or through any other prescribed mode within the notified schedule and pay the applicable examination fee, wherever prescribed.

If a learner is unable to appear in a particular Term-End Examination, the learner may appear in a subsequent examination opportunity within the maximum permissible duration of the programme, subject to the applicable University rules and UGC-DEB regulations.

The University provides appropriate opportunities to learners to complete the pending assessment requirements within the maximum duration prescribed for the programme. The validity of registration, re-registration, credit retention, and any provision for improvement or completion of pending courses shall be governed by the applicable UGC regulations and the academic regulations of Madhav University prevailing at the relevant time.

The minimum passing requirement for each course shall be as prescribed in the approved programme regulations and evaluation scheme. For the B.Com. programme, the minimum passing requirement is 40% marks, subject to fulfilment of the prescribed requirements in the continuous/formative and summative assessment components, wherever applicable.

The University ensures that the evaluation and examination process is transparent, fair, learnercentric and aligned with the intended learning outcomes of the programme.

7. Laboratory Support and Library Resources

Madhav University provides adequate library, digital learning and laboratory support facilities for learners enrolled in its ODL programmes. The University ensures that learners have access to the academic resources required for effective learning and achievement of the prescribed programme and course learning outcomes.

7.1 Library Resources

The University Library provides access to a comprehensive collection of print and digital learning resources relevant to the programmes offered through the Centre for Distance and Online Education (CDOE).

The library resources include prescribed textbooks, reference books, Self-Learning Materials (SLMs), academic journals, research publications, project reports/dissertations, e-books, e-journals and other relevant digital learning resources.

The library collection covers areas including Commerce, Management, Information Technology, Computer Applications and other allied disciplines relevant to the programmes offered by the University.

ODL learners are provided access to appropriate library and digital resources through the University's library and designated digital platforms. The University continuously reviews and strengthens its library resources based on programme requirements, learner needs, curriculum revisions and emerging academic requirements.

The University also provides access to online learning resources and other digital academic resources, wherever applicable, to supplement the prescribed Self-Learning Materials.

7.2 Laboratory and ICT Support

Where a programme/course requires practical or laboratory-based learning, the University provides access to the required laboratories and practical facilities in accordance with the nature and requirements of the programme.

The University has appropriately equipped computer laboratories, ICT-enabled classrooms, audiovisual facilities, lecture-capturing facilities, Wi-Fi connectivity and other digital infrastructure required to support ODL learners.

The laboratory and ICT facilities are made available to learners in accordance with the prescribed academic schedule and programme requirements. The University ensures that the facilities required for practical learning, wherever applicable, are maintained and periodically upgraded.

The University also provides appropriate digital support for access to Self-Learning Materials, academic announcements, assignments, learner support services, examination-related information and other academic resources through the designated CDOE portal and digital platforms.

8. Cost Estimate of the Programme and Provisions

Madhav University makes the necessary financial and infrastructural provisions for the effective implementation and delivery of its ODL programmes through the Centre for Distance and Online Education (CDOE).

The University provides the required financial resources for Self-Learning Material (SLM) development and distribution, learner support services, academic and non-academic manpower, library and digital resources, ICT infrastructure, examination and evaluation, administrative support, quality assurance and other activities associated with the effective delivery of ODL programmes.

The University has made the necessary initial provisions for infrastructure, manpower, development and printing of Self-Learning Materials, digital learning resources and other academic and administrative requirements.

The proposed broad internal budget allocation for the ODL programmes is as follows:

a) Development and distribution of Self-Learning Materials: 20%

b) Postal and learner-support-related expenses: 10%

c) Academic, administrative and other operational expenses: 60%

d) Future development, infrastructure strengthening and quality enhancement: 10%

The above allocation represents the University's internal financial planning and may be reviewed periodically on the basis of enrolment, programme requirements, learner-support requirements and actual expenditure.

The University maintains appropriate financial records and ensures that the funds generated through ODL programmes are utilized for the effective delivery, maintenance and continuous improvement of ODL programmes and learner support services in accordance with the applicable UGC-DEB requirements and the financial regulations of the University.

9. Quality Assurance

Madhav University has established the Centre for Internal Quality Assurance (CIQA) as a dedicated mechanism for ensuring and continuously improving the quality of its programmes offered through Open and Distance Learning (ODL) mode.

The CIQA functions in accordance with the applicable provisions of the UGC (Open and Distance Learning Programmes and Online Programmes) Regulations, 2020 and subsequent amendments, and the guidelines prescribed by the University Grants Commission and the Distance Education Bureau (DEB).

The CIQA monitors the quality of academic, administrative and learner-support processes associated with ODL programmes and facilitates continuous quality improvement across the system.

9.1 Objectives of CIQA

The primary objective of the Centre for Internal Quality Assurance is to develop and implement a comprehensive, dynamic and sustainable internal quality assurance system to ensure that the programmes offered through ODL mode meet the quality standards prescribed by the University Grants Commission and are continuously improved.

The CIQA aims to:

a. ensure quality in academic, administrative and learner-support services provided to ODL learners;
b. establish and maintain appropriate quality benchmarks for ODL programmes;
c. undertake periodic self-evaluation and reflective exercises for continuous quality improvement;
d. monitor the implementation of approved Programme Project Reports (PPRs);
e. ensure that the design, development and delivery of ODL programmes are aligned with the prescribed learning outcomes;

f. facilitate equivalence of academic standards between ODL programmes and corresponding programmes offered through the conventional mode, wherever applicable;
g. obtain and analyse feedback from learners, teachers, academic counsellors, staff, employers and other relevant stakeholders;
h. identify areas requiring improvement and recommend appropriate corrective and preventive measures;
i. promote learner-centric academic and support systems;
j. ensure compliance with applicable UGC-DEB regulations, guidelines and quality assurance requirements;
k. facilitate periodic academic, administrative and quality audits;
l. promote good practices and innovations in ODL teaching-learning and learner support;
m. maintain reliable data and records relating to quality assurance and programme implementation; and
n. promote continuous improvement in the quality of ODL programmes and services.

9.2 Functions of CIQA

The Centre for Internal Quality Assurance performs the following functions:

1. Quality Monitoring: To monitor the quality of academic, administrative and learner-support services provided to ODL learners.
2. Programme Project Reports: To ensure that the Programme Project Report (PPR) of each ODL programme is prepared in accordance with the norms and guidelines prescribed by the UGC and, wherever applicable, by the concerned statutory/regulatory authority.
3. Implementation of PPR: To monitor the implementation of approved PPRs and recommend corrective measures wherever deviations are identified.
4. Academic Planning and Review: To facilitate systematic academic planning, periodic review and continuous improvement of ODL programmes.
5. Learning Material Quality: To monitor the quality, adequacy and timely availability of SelfLearning Materials and other learning resources in accordance with the applicable UGCDEB guidelines.
6. Learner Support: To monitor the effectiveness of learner support services, counselling, assignment support, grievance redressal and other learner-centric services.
7. Feedback Mechanism: To establish mechanisms for obtaining, analysing and utilizing feedback from learners, teachers, academic counsellors, staff and other stakeholders for quality improvement.
8. Quality Audits: To facilitate internal quality audits and periodic reviews of ODL academic and administrative processes.
9. Quality Enhancement: To identify areas requiring quality enhancement and recommend appropriate measures to the competent authorities of the University.
10. Capacity Building: To organize workshops, seminars, orientation programmes and other capacity-building activities relating to quality assurance in ODL.

11. Best Practices: To identify, document, develop and disseminate good practices and innovative approaches contributing to quality enhancement in ODL.
12. Data and Documentation: To collect, maintain, analyse and disseminate accurate and reliable information relating to the quality and performance of ODL programmes.
13. Annual Planning and Reporting: To prepare and maintain annual quality assurance plans and reports and review their implementation periodically.
14. Stakeholder Engagement: To facilitate interaction with relevant stakeholders and incorporate their suggestions, wherever appropriate, into the quality improvement process.
15. Programme Review: To provide inputs for periodic review and restructuring of programmes to maintain academic relevance and alignment with learner, professional and societal requirements.
16. Research and Continuous Improvement: To facilitate system-based research and evidencebased initiatives for improving the learner-centric environment and overall quality of the ODL system.
17. Regulatory Compliance: To coordinate with the competent authorities of the University for ensuring compliance with applicable UGC-DEB regulations, guidelines, notifications and reporting requirements.
18. Accreditation and Quality Initiatives: To coordinate, wherever applicable, with the designated accreditation and quality-assurance bodies for assessment and accreditationrelated activities.
19. Annual CIQA Report: To prepare the Annual Report of the CIQA covering the quality assurance activities, outcomes, identified gaps, corrective measures and quality enhancement initiatives undertaken during the academic session.
20. Submission of Reports: To submit the Annual Report of the CIQA to the competent statutory authorities of the University and to the UGC/DEB in the prescribed format and within the prescribed timeline, wherever required.

The CIQA maintains appropriate records and documentary evidence of its quality assurance activities, reviews and recommendations. The recommendations of the CIQA are placed before the appropriate statutory authorities of the University for consideration and necessary action.