

NAGALAND UNIVERSITY

Department of Commerce
Kohima Campus: Meriema
Kohima- 797 004

MASTER OF COMMERCE (M.Com)

Syllabus



Under Choice-Based Credit System (CBCS)
2024

Approved in 38th Academic Council meeting vide resolution no. AC: 38: 15:2, in 39th Academic Council meeting vide resolution no. AC: 39: 11:3 and 40th Academic Council meeting vide resolution no. AC: 40: 14:4.

Course Structure

1. The M.Com. programme is full time two years Post Graduate Programme.
2. The programme consists of Four Semesters - Semester I and II in the First Year of the programme and Semesters III and IV in the Second Year of the programme.
3. The total programme consists of 80 credits equally divided into 20 credits per semester.
4. There are 4 (four) General Elective Papers spread equally into 1st and 2nd semester. A student has to choose 1 (one) course out of the 2 (two) courses in both the semester I and II.
5. There would be different Department Specific elective papers from the different areas of specialization as per syllabus of respective group.
6. The programme consists of the following types of courses:
 - (i) Core: common for all optional specialization groups.
 - (ii) General Elective: can be chosen from the offered elective papers
 - (iii) Department Specific Elective: separate for all optional specialization groups.
7. Students are required to select the Specialization Group in Semester III as per their preference and in consultation with the faculty members of the Department. Specialization Group once selected cannot be changed and the Elective papers in the Semester III and IV will be as per the Specialization Group selected in Semester III. The first and the second paper of the optional groups will be taught in Semester III, while third and the fourth paper will be taught in Semester IV.
8. All the papers in the Programme are of 4 credits. The courses will follow the Lecture(L)-Tutorial(T)-Practical(P) pattern. Lecture and Tutorial are of 1 hour duration. 1 Practical class will be of 2 hours duration. A course has either Tutorial or Practical. No course has both Tutorial and Practical.
9. The department follows continuous evaluation process. Marks for internal and external examinations will be as per university rules. The external exam is of 3 hours duration.

Credit Per Paper	: 04	Credit Per Semester	: 20
Units in a Paper	: 05	Per Unit Credit	: 0.8
Marks Per Credit	: 25	Marks Per Unit	: 20
No. of Semester	: 04	No. of Paper in Each Semester	: 5
Total No. of Paper in Four Semester	: 20	Full Marks for Each Paper	: 100

Programme Outcomes (POs): After the completion of the M.Com. Programme, the learners will demonstrate:

1. The ability to apply the knowledge of the subject in solving the real-life business problems.
2. The ability to conduct research for identifying the problems of an organisation and solving the same with analytical tools.
3. The financial results of the organisation in a clear and precise manner thus making it understandable to all the users of financial information.
4. The proficiency in managing people in an organization.
5. The ability to start a new venture by identifying opportunities and leveraging the factors of production.
6. The knowledge in ensuring environmental protection and will always act ethically.
7. The keenness to continuously upgrade the knowledge so as to address the new and unique issues of the businesses independently.

Programme Specific Outcomes (PSOs):

The M.Com. course offers an opportunity for the learners in the field of teaching, research and administration. The course is in alignment with the needs of the industry and the passed-out students are absorbed in various vocations. The course immensely contributes in igniting the research interest of the students. The pedagogy of the teaching is not confined to hand holding of the students, rather it creates space for the students to demonstrate their critical thinking in solving a real-life business problem. The course imbibes a sense of responsibility among the students and transforms them into human capital for the society.

Courses having focus on employability/ entrepreneurship/ skill development

The courses of the M.Com. programme in general, enhances the skills of the learners and provides employment and entrepreneurial opportunities to the students. Specifically, the below mentioned identified courses have direct focus on employability, entrepreneurship, and skill development.

1. Entrepreneurship and Venture Creation
2. Banking and Insurance
3. Business Models in E-Commerce and ICT Application
4. Management Information System
5. Corporate Tax Planning and Management
6. Forensic Accounting and Fraud Examination
7. Security Analysis and Portfolio Management
8. Advertising and Sales Promotion
9. Digital Marketing
10. Human Resource Acquisition and Development

PROGRAMME STRUCTURE UNDER CHOICE-BASED CREDIT SYSTEM

Semester 1

Paper	Name of the Paper	Paper Type	Credit	Paper Code
1	Organisational Behaviour	CC	4	COM101C
2	Financial Statement Analysis and Reporting	CC	4	COM102C
3	Business Statistics	CC	4	COM103C
4	Entrepreneurship and Venture Creation	SEC	4	COM104C
<i>Any One from the following</i>				
5A	Business Ethics and Corporate Governance	GE	4	COM105E
5B	Banking and Insurance	GE	4	COM106E

Semester 2

Paper	Name of the Paper	Paper Type	Credit	Paper Code
6	Advanced Financial Management	CC	4	COM201C
7	Marketing Management	CC	4	COM202C
8	Human Resource Management	CC	4	COM203C
9	Business Models in E-Commerce and ICT Application	SEC	4	COM204C
<i>Any One from the following</i>				
10A	Legal Aspects of Business	GE	4	COM205E
10B	Managerial Economics	GE	4	COM206E

Semester 3

Paper	Name of the Paper	Paper Type	Credit	Paper Code
11	Research Methodology	CC	4	COM301C
12	Management Information System	CC	4	COM302C
13	International Business	GE	4	COM303C
<i>Refer to Specialization Group Selected for Paper 1 & 2</i>				
14	Specialization Paper 1	DSE	4	-
15	Specialization Paper 2	DSE	4	-

Semester 4

Paper	Name of the Paper	Paper Type	Credit	Paper Code
16	Accounting for Managerial Decisions	CC	4	COM401C
17	Strategic Management	CC	4	COM402C
18	Dissertation and Viva-Voce	CC	4	COM403C
<i>Refer to Specialization Group Selected for Paper 3 & 4</i>				
19	Specialization Paper 3	DSE	4	-
20	Specialization Paper 4	DSE	4	-

Specialization Groups

Group A: Accounting		Paper Type	Credit	Paper Code
1	Innovations in Accounting	DSE	4	COM314E
2	Corporate Tax Planning and Management	DSE	4	COM315E
3	Global Financial Reporting and Disclosure	DSE	4	COM414E
4	Forensic Accounting and Fraud Examination	DSE	4	COM415E
Group B: Finance		Paper Type	Credit	Paper Code
1	Financial Markets and Services	DSE	4	COM324E
2	International Financial Management	DSE	4	COM325E
3	Security Analysis and Portfolio Management	DSE	4	COM424E
4	Financial Derivatives	DSE	4	COM425E
Group C: Marketing		Paper Type	Credit	Paper Code
1	Advertising and Sales Promotion	DSE	4	COM334E
2	Services Marketing	DSE	4	COM335E
3	Digital Marketing	DSE	4	COM434E
4	International Marketing	DSE	4	COM435E
Group D: Human Resource Management		Paper Type	Credit	Paper Code
1	Organisational Dynamics	DSE	4	COM344E
2	Strategic Human Resource Management	DSE	4	COM345E
3	Human Resource Acquisition and Development	DSE	4	COM444E
4	Performance Appraisal and Compensation Management	DSE	4	COM445E

COM101C: Organisational Behaviour

Marks: 100; Credit: 4 (L-3 T-1 P-0)

Course Outcomes (COs): The successful completion of this course shall enable the students:

- To understand the importance of organizational behaviour in managing people in a work place.
- To understand the individual and group level behaviour of the people in an organization.
- To apply the theories of motivation in achieving the goals of the organization.
- To communicate effectively with the people in the organization and will be able to manage them with the leadership skills.

Course contents:

Unit I: Introduction

Meaning of Organizational Behaviour; Theoretical Foundation for Organizational Behaviour; Challenges and Opportunities for Organizational Behaviour; OB Model; Diversity in Organizations; Managing Diversity.

Unit II: Attitudes, Personality and Perception

Attitudes- Meaning; Components; Attitude and Behaviour; Major job attitudes.

Personality- Meaning; Heredity and the Brain; MBTI; Big Five Model; Dark Triad; Type A and Type B personality.

Perception- Meaning; Process; Making judgement- Attribution theory, selective perception, Halo effect and Horns effects, contrast effects, stereotyping.

Unit III: Learning and Motivation

Learning- Meaning; Theories of learning- Behavioristic, Cognitive and Social; Principles of learning- Reinforcement and Punishment.

Motivation- Meaning; Motivation process- primary, secondary, intrinsic v/s extrinsic motives; Theories of motivation- Maslow's hierarchy of needs, Herzberg's Two-Factor theory, McGregor's Theory X and Theory Y, McClelland's theory, Equity theory and Vroom's Expectancy theory.

Unit IV: Leadership and Power

Leadership- Meaning; Theories of leadership- Trait, Fiedler Contingency model, Path-Goal theory, Charismatic and Transformational leadership.

Power- Meaning; Bases of power- Formal and Personal; Dependence; Power Tactics; Sexual harassment.

Unit V: Communication and Group Dynamics

Communication- Meaning, process and direction of communication; Interpersonal communication; Organizational communication; Barriers to communication.

Group Behaviour- Concept; Stages of group development; Group properties; Dynamics of informal groups; Dysfunction of groups and teams; Group decision making.

Suggested readings:

1. Robbins, S.P., Judge, T.A., and Vohra, N. *Organizational Behaviour*, Pearson.
2. Luthans, F. *Organizational Behaviour An Evidence-Based Approach*, McGraw Hill Education (India) Pvt Ltd.
3. McShane, S., Glinow, M.A.V., and Rai, H. *Organizational Behaviour*, McGraw Hill Education (India) Pvt Ltd.
4. Pareek, U. *Understanding Organizational Behaviour*, Oxford University Press
5. Prasad, L.M. *Organizational Behaviour*, Sultan Chand & Sons.

Note: The latest edition of the textbooks should be used.

COM102C: Financial Statement Analysis and Reporting

Marks: 100; Credit: 4 (L-3 T-0 P-1)

Course Outcomes (COs): The successful completion of this course shall enable the students:

- To understand the importance of financial statement analysis in reviewing the performance of a business enterprise.
- To apply the knowledge of analytical tools in measuring the performance of a business.
- To communicate the financial performance of the organization to the stakeholders.

Course contents:

Unit I: Financial Statement Analysis

Business Analysis- Meaning, types, components; Financial statements- Types and basis of analysis; Analytical tools- comparative and common size financial statements, trend analysis, cash flow analysis and ratio analysis.

Unit II: Cash Flow Analysis

Statement of cash flows- Relevance of cash, reporting by activities, constructing the cash flow statement with direct and indirect method; Implications of cash flows- limitations, cash flows and net income; Cash flow ratios- Cash flow adequacy ratio and cash reinvestment ratio.

Unit III: Ratio and Financial Analysis

Meaning, purpose, use and limitations of ratio analysis; ratios by category- activity and liquidity analysis, long-term debt and solvency analysis, profitability analysis, operating and financial leverage; ratios used in valuation.

Unit IV: Financial Reporting and Analysis

Statutory financial reports; factors affecting statutory financial reports; Nature and purpose of financial accounting; Accrual accounting- concept, relevance and limitations; Economic and accounting concept of income; Fair value accounting; Need for accounting analysis and earnings management.

Unit V: Financial Reporting for Financial Institutions

Financial Reporting- Meaning, objectives; Meaning of Financial Institution; Mutual funds- Meaning, valuation, annual reporting; NBFCs- Meaning, prudential norms; Merchant Bankers- Meaning, SEBI Regulations; Stock brokers- Meaning, registration, capital adequacy norms, General obligations and responsibilities.

Suggested readings:

1. Subramanyam, K.R. *Financial Statement Analysis*, McGraw Hill.
2. White, G.I., Sondhi, A.C., and Fried, D. *The Analysis and Use of Financial Statements*, Wiley.
3. Lal, J. and Gauba, S. *Financial Reporting and Analysis*, Himalaya Publishing House.
4. Dhamija, S. *Financial Reporting and Analysis*, Sultan Chand & Sons.
5. Maheshwari, S.N., Maheshwari, S.K. and Maheshwari, S.K. *Corporate Accounting*, Vikas Publishing House.

Note: The latest edition of the textbooks should be used.

COM103C: Business Statistics
Marks: 100; Credit: 4 (L-3 T-0 P-1)

Course Outcomes (COs): The successful completion of this course shall enable the students:

- To understand the importance of probability and probability distribution in decision making.
- To comprehend the importance of sampling, estimation theory and hypothesis testing in solving a business problem.
- To use relevant software for forecasting in a real-life business situation.

Course contents:

Unit I: Probability and Probability Distributions: Definition of Probability- Unconditional Probability statement, Conditional Probability statement and its implications; Bayes Theorem and its applications; Joint Probabilities and its implications; Mathematical Expectations; Theoretical Probability Distributions – Binomial, Poisson and Normal.

Unit II: Sampling Distributions and Estimation: Concept of Population and samples; Types of Sampling; Sampling and Sampling Distributions; Sampling and Non-sampling Error; Selection of a Random Sample; Estimation theory- Point and Interval.

Unit III: Hypothesis Testing: Concept and Errors of Hypothesis Testing; Hypothesis Test Construction and Testing Procedure; Parametric Tests- z-test, t-test, and f-test; Non-parametric Tests- Wilcoxon signed rank test, Mann-Whitney U test, and Kruskal-Wallis test.

Unit IV: Chi-square Tests and Analysis of variance: Chi-Square Tests- Tests of association and Tests of Goodness of Fit; Concept and Types of factorial experiments; One-way ANOVA; two-way ANOVA and multivariate ANOVA (MANOVA).

Unit V: Forecasting Techniques: Linear Correlation Analysis- Scatter Plot, Covariance, Pearson's Correlation Coefficient (r), Spearman's rank Correlation Coefficient (r_s); Testing the significance of ' r ' and ' r_s '; Linear Regression Analysis- Sample versus Population Regression Models, The Least-Square estimation of α and β , and the coefficient of Determination; test of significance.

Suggested readings:

1. Mathai, A. M., and P. N. Rathie. *Probability and Statistics*, Macmillan India Ltd.
2. Elhance, D.N., Elhance, V., and Aggarwal, B.M. *Fundamentals of Statistics*, Kitab Mahal.
3. Mustafi, C. K. *Statistical Methods in Managerial Decisions*, Macmillan India Inc.
4. Aczel, A. D., Sounderpandian, J., Saavanan, P. and Joshi, R. *Complete Business Statistics*, McGraw Hill Education (India) Pvt. Ltd.
5. Anderson, D. R., Sweeney, D. J., Williams, T. A., Camm, J. D. and Cochran, J. J. *Statistics for Business & Economics*, Cengage Learning Custom Publishing.

Note: The latest edition of the textbooks should be used.

COM104C: Entrepreneurship and Venture Creation

Marks: 100; Credit: 4 (L-3 T-1 P-0)

Course Outcomes (COs): The successful completion of this course shall enable the students:

- To understand the relationship between innovation and entrepreneurship and its importance in an economy.
- To identify the opportunities in establishing a business and managing the necessities for bring the idea into fruition.
- To recognize the skills required to successfully run a business.
- To identify the environmental support for promotion of entrepreneurship.

Course contents:

Unit I: Entrepreneurship and Innovation

The evolution of the concept of entrepreneurship; John Kao's Model on Entrepreneurship; entrepreneur's role; task and personality; types of entrepreneurs; Importance of entrepreneurship; developing creativity and understanding innovation; stimulating creativity; Organisational actions that enhance/hinder creativity; Managerial responsibilities; Creative Teams; Sources of Innovation in Business; Managing Organizations for Innovation.

Unit II: Generation of Business Ideas

Recognizing Opportunities and Generating Ideas- sources and process of business ideas; Entry strategies- New product, Franchising, Buying an existing firm, Franchising: advantages/disadvantages of franchising, types of franchise arrangements, franchise evaluation checklist; Feasibility Analysis- Marketing, Technical and Financial Feasibility analysis, Industry and Competitor Analysis, Assessing a Venture's Financial Strength and Viability; Writing a Business Plan, and Developing an Effective Business Model.

Unit III: Moving from an Idea to a Venture

Preparing the Proper Ethical and Legal Foundation; Building a Venture Team; Leadership; Corporate Entrepreneurship; Social Entrepreneurship; Strategic planning for business, and Steps in strategic planning; Startups in India.

Unit IV: Mobilizing Resources

Resource Mobilization for entrepreneurship- Resources mobilization, types of resources, process of resource mobilization, arrangement of funds; writing a Funding Proposal; Traditional sources of financing; Venture capital; Angel investors; Business Incubators.

Unit V: Managerial Aspects of Business and Government Initiatives

Managing finance; Understanding capital structure; organisation structure and management of human resources of a new enterprise; Marketing-mix; Management of cash; Relationship management; Cost management; The initiatives by Government of India and Government of Nagaland for promoting entrepreneurship.

Suggested readings:

1. Holt, D. H. *Entrepreneurship: New Venture Creation*, Pearson Education India.
2. Hisrich, R. D., Peters, M. P., and Shepherd, D. A. *Entrepreneurship*, McGraw Hill Education.
3. Roy, R. *Entrepreneurship*, Oxford University Press.
4. Timmons, J., and Spinelli, S. *New Venture Creation*, McGraw Hill Education.
5. Kumar, A. *Entrepreneurship: Creating and Leading an Entrepreneurial Organization*, Pearson.

Note: The latest edition of the textbooks should be used.

COM105E: Business Ethics and Corporate Governance

Marks: 100; Credit: 4 (L-3 T-1 P-0)

Course Outcomes (COs): The successful completion of this course shall enable the students:

- To understand the importance of business ethics and corporate governance in strengthening an organization.
- To comprehend the accountability of the corporate bodies towards the stakeholders and the society.
- To delve into the theories of corporate governance.
- To understand the responsibility of the Board of Directors and the reasons of corporate scams.

Course contents:

Unit I: Business Ethics

Meaning and significance of business ethics; Values and ethics; Ethical theories; Ethical dilemma-meaning, sources, resolution; Ethical decision making in business; Ethical organization; Unethical practices by business organizations.

Unit II: Corporate Governance- Concept, scope and regulation

Concept, features, players, rationale, principles and essentials of corporate governance; Historical perspective of corporate governance; Theories of corporate governance- Agency theory, Stewardship theory, Stakeholder theory, Resource Dependency theory, Transaction cost theory; Corporate models- Anglo-American model, German-Japanese model, India-South Asia model; Corporate Social Responsibility- Meaning, advantages, disadvantages, CSR Regulation in India.

Unit III: Codes and Committees on Corporate Governance

International- Cadbury Committee, 1992; OECD Principles; Sarbanes-Oxley Act, 2002.

Indian Committees and Guidelines- CII Code, 1998; Kumar Mangalam Birla Committee, 2000; Ganguly Committee, 2002; Naresh Chandra Committee, 2002; Narayana Murthy Committee, 2003; J. J. Irani Committee, 2005, CII Task Force Report, 2009.

Unit IV: Boards and Directors

Board of Directors- Meaning and composition; Role, powers and duties of BoD; Types of Directors; Appointment, Resignation and removal of Directors as per Companies Act, 2013; Board meetings; Board committees- Audit, Nomination and Remuneration, Stakeholder's Relationship and Corporate Social responsibility.

Unit V: Whistle-Blowing and Corporate scams

Meaning, types, advantages and disadvantages of whistle-blowing; The Whistle Blowers Protection Act, 2014 and its Amendments; Corporate scams- Enron scam, WorldCom scam, Lehman Brothers, Harshad Mehta scam, Ketan Parekh scam, Satyam Computers scam and recent scams.

Suggested readings:

1. Fernando, A.C., Muraleedharan, K.P., and Satheesh, E.K. *Business Ethics An Indian Perspective*, Pearson.
2. Fernando, A.C. *Corporate Governance Principles, Policies and Practices*, Pearson.
3. Goel, S. *Corporate Governance Principles and Practices*, McGraw Hill.
4. Sharma, J.P. *Corporate Governance, Business Ethics & CSR (With Case Studies and Major Corporate Scandals)*, Ane Books Pvt. Ltd.
5. Tricker, B. *Corporate Governance*, Oxford University Press.

Note: The latest edition of the textbooks should be used.

COM106E: Banking and Insurance

Marks: 100; Credit: 4 (L-3 T-1 P-0)

Course Outcomes (COs): The successful completion of this course shall enable the students:

- To analyse the functioning of different types of banks.
- To understand the services offered by banks and the challenges therein.
- To analyse the conditions that drive the insurance business.
- To evaluate the benefits of different types of insurance
- To explore new distribution channel for insurance business.

Course contents:

Unit I: Introduction to Banking

Banking in India: Brief history, Business of banking, Banker - Customer relationship
Indian banking system: Structure of Indian banking system, Public sector banks, Private sector banks, Local area banks, Indian banks, Foreign banks, Regional Rural Banks, Cooperative banks, Small Finance Banks, Payments Banks
Banks Financial Statements: Basic Concepts of Bank Liabilities and Assets, Financial Statements of Banks Operating in India; Analyzing Banks Financial Statements

Unit II: Commercial Banking

Bank deposits: Types of Deposits, Pricing deposit services, Protection of Depositors
Loans and advances: Features of Bank Credit, Types of Lending, Loan Pricing and Customer Profitability Analysis, Priority sector lending
New concepts in banking: Retail Banking, Wholesale Banking, Financial Inclusion

Unit III: E-Payment Systems and Electronic Banking

Technology in Banking: Need, Benefits of Electronic Banking, Core Banking System, Signature storage and retrieval system
Payment and collection: Electronic payments systems, New age clearing, Plastic Money and E-Money, UPI and Payment Wallets
Security issues in E-Banking

Unit IV: Introduction to Insurance

Definition and nature of insurance; Requirements of an insurable risk
Insurance and asymmetric information problem
Principles of insurance; Insurance contract
Types of insurance: Life and General- motor, health, crop, and reinsurance.

Unit V: Insurance Company Operations

Rate making; Underwriting- Principles, steps, sources, decision
Claim settlement- objectives, Claims adjusters, Steps
Reinsurance- Types of reinsurance; Channel of distribution- traditional and modern.

Suggested readings:

1. Iyengar, V. *Introduction to Banking*, Excel Books.
2. Machiraju, H. *Modern Commercial Banking*, New Age International.
3. Suresh, P., and Paul, J. *Management of Banking and Financial Services*, Pearson.
4. Gulati, N. C. *Principles of Insurance Management: A Special Focus on Developments In Indian Insurance Sector*, Excel Books.
5. Rejda, G. E. *Principles of Risk Management and Insurance*, Pearson.

Note: The latest edition of the textbooks should be used.

COM201C: Advanced Financial Management

Marks: 100; Credit: 4 (L-3 T-0 P-1)

Course Outcomes (COs): The successful completion of this course shall enable the students:

- To understand the conceptual framework of financial management.
- To understand the various methods as well as techniques used in Investment decisions.
- To Critically analyse various theories of capital structure, dividend payout policies etc.
- To assess the working capital needs of a firm, as well as to know about the determinants of working capital and help planning for effective working capital management.

Course contents:

Unit I: Financial Management

Nature, scope, objective- profit vs wealth maximisation; Finance function- Long term finance decisions, short term finance decisions.

Unit II: Capital Budgeting Decisions

Nature of investment; Methods and techniques used for capital budgeting- Net Present Value, Internal Rate of Return, Profitability Index, Payback period, Accounting Rate of Return.

Cost of capital- Computation of component cost of capital- Equity share, Debt, Preference share, Computation of weighted Average Cost of Capital; Multinational capital budgeting.

Unit III: Capital Structure

Theory and Policy; Concept; Theories of Capital Structure- Relevance of capital structure- Net Income approach, Irrelevance of capital structure- Net Operating Income & M.M Hypothesis. Financial leverage and its impact on the valuation firm.

Unit IV: Dividend Theory

Dividend theory and policy issues in Dividend policy; Forms of Dividend; Dividend theories- Relevance of dividend- Walter's Model, Gordon's Model, Irrelevance of Dividend- M.M. Hypothesis.

Unit V: Working capital Planning and Management

Concepts of working capital; Determinants of working capital; Financing of working capital needs; Calculation of operating cycle period.

Suggested readings:

1. Pandey I.M. *Financial Management*, Vikas Publishing House.
2. Chandra, P. *Financial Management: Theory and Practice*, McGraw Hill.
3. Horne, J.C.V. *Financial Management and Policy*, Prentice Hall.
4. Khan, M.Y., and Jain, P.K. *Financial Management Text, Problems and Cases*, McGraw Hill.
5. Hampton, J.J. *Financial Decision Making: Concepts, Problems and Cases*, PHI Learning.

Note: The latest edition of the textbooks should be used.

COM202C: Marketing Management

Marks: 100; Credit: 4 (L-3 T-1 P-0)

Course Outcomes (COs): The successful completion of this course shall enable the students:

- To understand the fundamental marketing principles including product development, pricing strategies, distribution channels, and promotion.
- To understand the psychological and social factors that influence consumer behaviour and decision-making processes.
- To conduct market research, analyse consumer behaviour, and interpret market trends.
- To gain insights into the emerging areas of marketing.

Course contents:

Unit I: Understanding the Marketing Process

Marketing- Meaning, nature, scope and importance; Selling vs. Marketing; Evolution of marketing concept; Marketing Mix; Marketing Environment-Micro and Macro components; Market segmentation; Ethics in marketing.

Unit II: Consumer Behavior and Marketing Research

Buying motives; Determinants of consumer buying behaviour; Buying process and consumer adoption process; Consumer Behaviour Theories; Marketing research- Meaning, nature, scope and importance; Marketing Research process; Managerial decision areas covered by Marketing Research; Differences between Marketing Research and Marketing Information System.

Unit III: Product and Pricing Decisions

Concept of a product; Product Line and Product Mix; Branding; Packaging and Labelling; Product Life Cycle; New Product Development and Consumer Adoption Process; Factors influencing pricing decisions; Pricing policies and strategies; Kinds of pricing decisions; Procedure for price determination.

Unit IV: Distribution and Promotion Decisions

Channels of Distribution- Functions and types; Distribution Channel Intermediaries; Channel choice; Retailing and Wholesaling.

Promotion- Meaning and objectives; Kinds of promotion; Promotion Mix- Personal Selling, Sales Promotion, Advertising and Publicity.

Unit V: Emerging Trends in Marketing

Marketing of Services; Global Marketing; Green Marketing; Cyber Marketing; Relationship Marketing; Rural Marketing in India (Elementary Introduction only).

Suggested readings:

1. Sherlekar, S.A., and Krishnamoorthy, R. *Marketing Management*, Himalaya Publishing House Pvt. Ltd.
2. Kotler, P., Armstrong, G., Balasubramanian, S. and Agnihotri, P. *Principles of Marketing*, Pearson.
3. Ramaswamy, V.S., and Namakumari, S. *Marketing Management*, Sage Publications India Pvt Ltd.
4. Srinivasan, R. *Case Studies in Marketing: The Indian Context*, PHI Learning.
5. Saxena, R. *Marketing Management*, McGraw Hill.

Note: The latest edition of the textbooks should be used.

COM203C: Human Resource Management

Marks: 100; Credit: 4 (L-3 T-1 P-0)

Course Outcomes (COs): The successful completion of this course shall enable the students:

- To understand the concept and functions of human resource management.
- To apply the knowledge in laying out effective HRM strategy for organizations.
- To comprehend the developments in the field of HRM.

Course contents:

Unit I: Introduction to Human Resource Management

Human Resource Management- Nature and functions; Personnel policies and principles; Line managers; HRM models; Evolution of HRM; Human capital management; Strategic management process; Strategic Human Resource Management- Meaning and tools; HRM v/s SHRM.

Unit II: Human Resource Planning, Designing of jobs and Job evaluation

Human Resource Planning- Nature and importance of HRP; Factors affecting HRP; Planning process; Succession planning.

Job analysis- Nature; Methods of collecting job data; Purposes of job analysis; Job design- Meaning and significance; Factors affecting job design.

Job evaluation- Meaning, scope and process.

Unit III: Recruitment and Selection

Recruitment- Nature, purpose and importance; Factors governing recruitment; Recruitment process.

Selection- Nature and organization for selection; Selection process; Barriers to selection; Evaluation of selection process; Interviewing candidates.

Unit IV: Training and Development

Orientation; Nature of training and development; Training process; Management Development; Career Development; Talent Management.

Unit V: Contemporary Issues in HRM

HRM Audit; Ethical issues in HRM; Human Resource Information System; Work-life balance; HR Analytics; Green HRM.

Suggested readings:

1. Aswathappa, K. *Human Resource Management Text and Cases*, McGraw Hill Education (India) Pvt. Ltd.
2. Dessler, G., and Varkkey, B. *Human Resource Management*, Pearson.
3. Mamoria, C.B. and Rao, V.S.P. *Personnel Management Text and Cases*, Himalaya Publishing House Pvt. Ltd.
4. Rao, P.S. *Essentials of Human Resource Management and Industrial Relations*, Himalaya Publishing House Pvt. Ltd.
5. Halder, U.K., and Sarkar, J. *Human Resource Management*, Oxford University Press.

Note: The latest edition of the textbooks should be used.

COM204C: Business Models in E-Commerce and ICT Application

Marks: 100; Credit: 4 (L-3 T-0 P-1)

Course Outcomes (COs): The successful completion of this course shall enable the students:

- To understand the concept of a business model and its significance in e-commerce.
- To explore strategies for identifying and analysing viable business models for e-commerce ventures.
- To gain knowledge about the usefulness of ICT in Business.
- To understand the importance of the IT Act and business application software for ease of doing business.

Course contents:

Unit I: Introduction to E-Commerce

E-Commerce – concepts and issues, features; E-commerce vs. E-enterprise; E-commerce vs. E-tailing; Impact of E-commerce on business, opportunities and challenges of E-commerce on business, Present scenario and regulatory environment of E-commerce in India.

Unit II: Business Models for E-Commerce - I

Introduction to E-commerce Business Models; E-business model based on the relationship of transactions Parties: Business to Business (B2B) – characteristics, importance, process, alternative models of B2B; Business to Consumer (B2C) – characteristics, process; marketing and business strategies in B2C and B2B E-commerce; Consumer to Consumer (C2C) – characteristics, process; Consumer to Business (C2B) – characteristics, process; Business to Government (B2G), Government to Business (G2B), and Government to Consumer (G2C).

Unit III: Business Models for E-Commerce - II

E-business model based on the relationship of transaction types: brokerage model; aggregated model; info-mediatory model; community model; value chain model; manufacturer model; advertising model; subscription model; affiliate model.

Unit IV: Information Communication Technology (ICT)

Information Communication Technology (ICT) - Concept, Importance, Components; Concept of data, information and knowledge - features; characteristics; impact of information technology on business; Business data processing; Enhanced Intra-organisational and Inter-organisational Communication; recent trends in information technology business development - artificial intelligence, cloud computing, enterprise computing (Basic).

Unit V: ICT Application in Business

Internet and its applications; Security and Encryption; IT Act, 2000 (with amendments) and Cyber Crimes; Practical - Word Processing – Preparing Presentations – Spreadsheet and its business applications – Website Designing.

Suggested readings:

1. Pandey, U.S., Srivastava, R., and Shukla, S. *E-Commerce and its applications*, S. Chand & Co. Ltd.
2. Joseph P.T. *E-Commerce – An Indian Perspective*, PHI Learning.
3. Chaffey, D. *E-Business and E-Commerce Management: Strategy, Implementation and Practice*, Pearson.
4. Thareja, R. *Information Technology and its Applications in Business*, Oxford University Press.
5. Chandra, B., Shah, D., and Saha, R.G. *Information Technology and its Application in Business*, Himalaya Publishing House Pvt. Ltd.

Note: The latest edition of the textbooks should be used.

COM205E: Legal Aspects of Business

Marks: 100; Credit: 4 (L-3 T-1 P-0)

Course Outcomes (COs): Upon successful completion of this course, students will be able to:

- Understand the essential principles and scope of business laws in India.
- Analyze and apply legal concepts to real-world business scenarios, addressing different legal issues
- Evaluate the impact of various laws on business operations.
- Identify and respond to contemporary legal challenges in business.

Course contents:

Unit I: Company Law

Introduction to Companies Act, 2013: Jurisprudence of Company Law; Meaning, Nature, Features of a company; Judicial acceptance of the company as a separate legal entity.

Distribution of Profit: Payment of Dividend; Unpaid Dividend Account; Investor Education and Protection Fund.

Transparency and Disclosure: Board's Report; Annual Return; Annual Report; Website disclosures; Policies; Active; Disclosure in Financial Statement.

Meetings of Boards and its Committees: Frequency, Convening and Proceedings of Board and Committee meetings; Agenda Management; Meeting Management; Resolution by Circulation; Types of Resolutions.

General Meeting: Annual General Meeting; Extraordinary General Meeting; Other General Meetings; Types of Resolutions; Notice, Quorum, Poll, Chairman, Proxy; Meeting and Agenda; Process of conducting meeting; Voting and its types.

Unit II: Law relating to Competition and Consumer Protection

Competition Act, 2002: Concept of competition; anti-competitive agreements, abuse of dominant position, Overview of Combination and Regulation of Combinations; Competition Advocacy, Competition Commission of India.

Consumer Protection Act, 2019: Consumer Protection in India; Rights of Consumers; Consumer Dispute Redressal Forums; Nature and Scope of Remedies.

Essential Commodities Act, 1955: Essential Commodities; Powers of Central Government; Authorities responsible for administering the Act; Delegation of powers; Nature of Order passed under the Act; Seizure and Confiscation of Essential Commodities; Offences by Companies.

Unit III: Cyber Law and Anti-Corruption Laws

Elements of Cyber Law: Cyberspace; Cyber laws; Scope of Cyber Laws; Classification of Cyber Crime.

The Information Technology Act, 2000: Important terms under the Act; Digital Signatures, Electronic Record, Certifying Authority, Digital Signature Certificate; Cyber Regulation Appellate Tribunal; Offences and Penalties.

Prevention of Money Laundering: Problem and adverse effect of money laundering; Methods of money laundering; Offence of money laundering; Attachment, adjudication and confiscation.

Unit IV: Major Laws on Intellectual Property Rights (IPRs)

Law relating to Intellectual Property: Concept and development of intellectual property law in India.

Patent Act, 1970: Definition of Patent, Inventions not Patentable, Applications for Patents, Opposition Proceedings to Grant of Patents, Grant of Patents and Rights Conferred Thereby, Enforcement of Patent Rights, Restoration of Lapsed Patents.

Copyright Act, 1957: Objective and Scope, Classes of work for which Copyright protection is applicable, Protection to Authors, Assignment and Term of the protection of Copyright, Exceptions to the use of Copyright, Application for registration of copyright, Administration of the Copyright Law, Rights of the Registrar of Copyrights, Infringement of Copyright, Penalty for infringement.

Trade Mark Act, 1999: Meaning of Trademark, Procedure for and Duration of Registration, Infringement of Trademark, Penalty for applying false trademarks, trade descriptions, etc.

Unit V: Other relevant Laws

Design Act, 2000: Salient features, Registration of Designs, Copyright on registered designs, Restoration of lapsed designs, Piracy of registered design.

Geographical Indication of Goods (Regulations and Protection) Act, 1999: Salient features, Register of Geographical Indications, Procedure for and Duration of Registration, Registration to be in Respect of Particular Goods and Area, Prohibition of Registration of Certain Geographical Indications, Effect of Registration.

Environmental Laws: Objectives and Major provisions of Air (Prevention and Control of Pollution) Act, 1981, Environment (Protection) Act, 1986, Hazardous Wastes (Management, Handling and Transboundary Movement) Rules, 2016, Water (Prevention and Control of Pollution) Act, 1974.

Suggested readings:

1. Sharma, J. P., and Kanojia, S. *Business Laws*, Ane Books Pvt. Ltd.
2. Bhandari, M. *Professional Approach to Corporate Laws and Practice*, Bharat Law House.
3. Majumdar, A.K., and Kapoor, G.K., and Dhamija, S. *Company Law and Practice*, Taxmann.
4. Wadehra, B.L. *Law Relating to Patents, Trademarks, Copyright, Designs and Geographical Indications*, Universal Law Publishing Co Ltd.
5. Divan, S., and Rosencranz, A. *Environmental Law & Policy India Cases and Materials*, Oxford University Press.

Note: The latest edition of the textbooks should be used.

COM206E: Managerial Economics

Marks: 100; Credit: 4 (L-3 T-1 P-0)

Course Outcomes (COs): The successful completion of this course shall enable the students:

- To apply key economic concepts to managerial decision-making.
- To analyze demand, supply, and consumer behavior in various market scenarios.
- To apply optimize production and cost functions for operational efficiency.
- To evaluate market structures to determine pricing and output strategies
- To develop effective pricing strategies to address market competition.

Course contents:

Unit I: Introduction to Managerial Economics

Economic Concepts- Introduction, Scarcity, Factors of Production, Needs and Wants, Opportunity Cost, Production Possibility Frontier; Managerial Economics- Definition, nature and scope; Managerial Economics and other Disciplines; Economic Analysis; Economics and Managerial Decision making; Economics of a Business; Firm and its Objectives.

Unit II: Demand analysis and Consumer Behaviour

Theory of Demand, Basic Elements of Demand and Supply, Demand in Product Market, Determinants of Demand and Supply, Market Equilibrium; Elasticity of Demand and Its role in Managerial Decision Making; Measurement of Elasticity of Demand and Supply; Demand Forecasting, Different Steps in Demand Forecasting; Different Methods of Demand Forecasting; Cardinal Utility analysis, Ordinal Utility analysis and Indifference Curve.

Unit III: Production Function and Costs

Production Function, Law of Variable Proportions, Returns to Scale, Economies and diseconomies of scale and scope, Isoquants, Isocosts, Producer equilibrium, Various concepts of costs, short run and long run cost functions, Break Even Analysis.

Unit IV: Market Structure

Market Equilibrium, Characteristics of various market structures, Competitive markets & Profit Maximization, Price and output determination under perfect competition, Monopoly, Monopolistic and oligopoly markets, Collusive and Non-Collusive Oligopoly, Various models of oligopoly.

Unit V: Pricing Practices & Strategies

Marginal Cost Pricing, Price Skimming, Penetration Pricing, Peak-load Pricing, Mark-up Pricing, Price Discrimination- Concept, Assumptions, Forms of Price Discrimination, Transfer pricing, Dumping and its types, Price Determination under Dumping, other pricing strategies.

Suggested readings:

1. Mehta, P.L. *Managerial Economics (Analysis, Problems, Cases)*, Sultan Chand & Sons.
2. Dwivedi, D.N. *Managerial Economics*, Vikas Publishing House.
3. Ahuja, H.L. *Managerial Economics (Analysis of Managerial Decision Making)*, Sultan Chand & Sons.
4. Maheshwari, K.L., and Varshney, R.L. *Managerial Economics*, Sultan Chand & Sons.
5. Pindyck, R.S., Rubinfeld, D.L., and Banerjee, S. *Microeconomics*, Pearson.

Note: The latest edition of the textbooks should be used.

COM301C: Research Methodology

Marks: 100; Credit: 4 (L-3 T-1 P-0)

Course Outcomes (COs): Upon successful completion of this course, students will be able to:

- Understand the various types of research and importance of hypothesis.
- Understand the importance of different data collection methods.
- To infer the results of the tests done on the collected data.

Course contents:

Unit I: Introduction to Research

Meaning, definition and types of research; Process of research; Research problem- Meaning and formulation; Review of literature- Meaning and types; Hypotheses- Meaning and formulation.

Unit II: Research Design and Data collection- I

Meaning of research design; Classification of research design- Exploratory and conclusive; Errors in research design; Sources of data- Primary and secondary; Benefits, drawbacks and evaluation of secondary data; Classification of secondary data.

Unit III: Data collection- II and Measurement scales

Meaning of qualitative data; Classification of qualitative research- Direct and Indirect; Survey and observation method of data collection; Measurement scale- Meaning, types, classification and evaluation of scales.

Unit IV: Sampling and Data processing

Sampling- Concept, sample and census, sampling and non-sampling error; Probability and non-probability sampling design.

Data processing- Data editing, coding and tabulation.

Unit V: Hypothesis Testing and Research Reports

Hypothesis Testing- Concepts and tests; Parametric and Non-parametric tests.

Reports- Meaning, importance, types; Report structure; Guidelines for documentation; References and Bibliography.

Suggested readings:

1. Chawla, D., and Sondhi, N. *Research Methodology Concepts and Cases*, Vikas Publishing House Pvt. Ltd.
2. Malhotra, N. K., and Dash, S. *Marketing Research An applied orientation*, Pearson.
3. Thomas, C. G. *Research Methodology and Scientific Writing*, Springer.
4. Subudhi, R.N., Mishra, S., and Sahoo, M. *Research Methodology Methods Techniques Practices*, Taxmann.
5. Panneerselvam, R. *Research Methodology*, PHI Learning.

Note: The latest edition of the textbooks should be used.

COM302C: Management Information System

Marks: 100; Credit: 4 (L-3 T-1 P-0)

Course Outcomes (COs): The successful completion of this course shall enable the students:

- To understand the core concepts, components, and significance of MIS in organizations.
- To differentiate between types of information systems and their role in decision-making.
- To analyze the role of MIS in transforming business processes and supporting decision-making.
- To evaluate the distinction between MIS and traditional data processing systems.

Course contents:

Unit I: Introduction to Management Information Systems

Introduction to MIS- Definition, Concept, and Characteristics of MIS, Importance of MIS in Organizations.

Components of MIS- Hardware, Software, People, Procedures, and Data.

Types of Information Systems- TPS, MIS, DSS, ESS.

Information System Resources- Data, Information, and Knowledge; Role of IT in Business Transformation; MIS vs. Data Processing Systems; Role of MIS in Decision Making.

Unit II: Information Systems and Business Strategy

Information Systems for Competitive Advantage- Porter's Five Forces Model and the Value Chain; IT and Competitive Strategies; Strategic Information Systems (SIS).

Business Process and MIS- Business Process Reengineering (BPR); Role of MIS in BPR; Aligning IT with Business Goals.

Enterprise Systems- Enterprise Resource Planning (ERP), Customer Relationship Management (CRM), and Supply Chain Management (SCM) systems, Role and Benefits of Enterprise Systems.

Unit III: Information Systems Development and Management

Systems Development Life Cycle (SDLC)- Phases of SDLC- Planning, Analysis, Design, Implementation, and Maintenance; Role of End Users in System Development; Agile and Prototyping Models.

Database Management Systems (DBMS)- Concepts of DBMS and Relational Database Model; Role of DBMS in MIS; Data Warehousing and Data Mining; Managing Big Data and Business Analytics.

Information System Planning- Information Systems Planning Models, Risk Management in System Development.

Unit IV: Security, Ethical, and Social Issues in MIS

Information Security Challenges- Threats to Information Systems- Internal and External; Ethical Issues in MIS- Privacy, Intellectual Property, and Data Security; Ethical Issues in IT and Social Responsibility.

Social Impact of MIS- Impact of IT on Society, Economy, and Organizations; Digital Divide and Ethical Use of Technology.

Unit V: Emerging Trends in MIS and Future Directions

Emerging Technologies- Cloud Computing and Virtualization, Internet of Things (IoT) and Artificial Intelligence (AI), Blockchain Technology and its Applications in Business.

Future Directions in MIS: Trends in Information Systems: Mobile Computing, Wearable Technology, Predictive Analytics and Business Intelligence, Social Media and its Impact on MIS.

Suggested readings:

1. Laudon, K. C., and Laudon, J. P. *Management Information Systems: Managing the Digital Firm*, Pearson.

2. O'Brien, J. A., & Marakas, G. M. *Management Information Systems*, McGraw Hill.
3. Stair, R. M., and Reynolds, G. W. *Principles of Information Systems*, Cengage Learning.
4. Turban, E., Pollard, C., and Wood, G. *Information Technology for Management: On-Demand Strategies for Performance, Growth, and Sustainability*, Wiley.
5. Jawadekar, W. S. *Management Information Systems: Text and Cases*, McGraw Hill Education.

Note: The latest edition of the textbooks should be used.

COM303C: International Business

Marks: 100; Credit: 4 (L-3 T-1 P-0)

Course Outcomes (COs): The successful completion of this course shall enable the students:

- To analyze the importance and implications of international business in a globalized economy.
- To evaluate different theories of international trade and their applications.
- To understand the roles of various international economic institutions and their impact on global trade.
- To assess the balance of payments and trade policies, particularly in the context of India.
- To examine the influence of multinational corporations in international markets and to explore regional economic integration and its effects on global trade dynamics.

Course contents:

Unit I: Introduction to International Business

- Importance, nature, and scope of international business.
- Modes of entry into international markets- export, licensing, franchising, joint ventures, wholly-owned subsidiaries.
- Managerial implications of the internationalization process.
- International business environment- Economic, political, cultural, and legal factors.
- Framework for analyzing the international business environment.

Unit II: Theories of International Trade

- Theoretical foundations of international trade- Reasons for international trade, Trade Theories- Absolute Advantage theory (Adam Smith), Comparative Advantage theory (David Ricardo), Heckscher-Ohlin Theory, New Trade Theory- Economies of scale and network effects, Porter's Diamond Model- National competitive advantage.
- Gains from trade and the foreign trade multiplier, Understanding terms of trade.

Unit III: International Liquidity and Economic Institutions

- Role and functions of international economic institutions- IMF, World Bank, IFC, IDA, ADB.
- Historical context and evolution of GATT and GATS.
- Recent developments in global trade- WTO, UNCTAD, EU, ASEAN.
- Policies of international institutions in facilitating trade.

Unit IV: Balance of Payments and Trade Policy

- Balance of Payments- Meaning, principles, and conceptual framework, Components of the Balance of Payments- Current Account, Capital Account, Financial Account
- Balance of Payments disequilibrium- Factors and methods of correction.
- Trade policy and performance of India- Overview of India's foreign trade policy, Regulation and promotion of foreign trade in India, Composition and direction of India's foreign trade.

Unit V: Multinational Corporations (MNCs) and Regional Economic Integration

- Multinational Corporations (MNCs)- Definition and significance of Multinational Corporations (MNCs), Organizational models and structures of MNCs, Importance and dominance of MNCs in the global economy, Code of conduct and ethical considerations for MNCs.
- Technology transfer and its implications.
- Regional economic integration- Overview of regional trade agreements, Types of integration, Benefits and challenges of regional economic integration.

Suggested readings:

1. Aswathappa, K. *International Business*, Tata McGraw Hill.
2. Cherunilam, F. *International Business*, PHI Learning Private Limited.
3. Hill, C. W., and Jain, A. K. *International Business*, Tata McGraw Hill.
4. Neelankavil, J. P., and Rai, A. *Basics of International Business*, Routledge.
5. Sharan, V. *International Business: Concept, Environment and Strategy*, Pearson.

Note: The latest edition of the textbooks should be used.

COM314E: Innovations in Accounting

Marks: 100; Credit: 4 (L-3 T-1 P-0)

Course Outcomes (COs): The successful completion of this course shall enable the students:

- To know the recent developments in accounting.
- To understand the importance of price level changes and human capital in a business.
- To develop the skills in recording the contemporary accounting entries.

Course contents:

Unit I: Accounting for price level changes

Price Level Accounting and Inflation Accounting- Meaning; Limitations of conventional financial statements; Methods of accounting for changing prices- CPP method, CCA method and Hybrid method; Price level accounting in India.

Unit II: Human Resource Accounting

Concept of Human Resource Accounting; Valuation of Human Resources; Advantages and arguments against HRA; HRA practices in India.

Unit III: Social and Environmental Accounting

Social accounting- Meaning and measuring Social Cost Benefit; Meaning and objectives of Social Accounting; Reporting of Social Cost Benefit Information; CSR and reporting practices of Indian companies.

Environmental accounting- Environmental concerns and need for green accounting; Concept and objectives of environmental accounting; Shadow pricing techniques and preparation of environmental Balance Sheet.

Unit IV: Accounting for Intangible Assets

Meaning, features and Types of Intangible assets; Valuation of Intangible assets; Amortization, Identifiability and control over intangible assets; Recognition and measurement of intangible assets; Disclosure of intangible assets.

Unit V: Miscellaneous

Economic Value Added; Value added statements; Brand accounting; Lean accounting; Component accounting; Creative accounting.

Suggested readings:

1. Maheshwari, S.N., Maheshwari, S.K., and Maheshwari, S.K. *Corporate Accounting*, Vikas Publishing House Pvt. Ltd.
2. Jain, S. P. and Narang, K. L. *Advanced Accountancy*, Kalyani publishers.
3. Trotman, K., and Gibbins, M., and Carson, E. *Financial Accounting: An Integrated Approach*, Cengage Australia.
4. Estes, R.W. *Corporate Social Accounting*, John Wiley & Sons Inc.
5. Doreen McBarnet, D., and Whelan, C. *Creative Accounting and the Cross-Eyed Javelin Thrower*, John Wiley & Sons Inc.

Note: The latest edition of the textbooks should be used.

COM315E: Corporate Tax Planning and Management

Marks: 100; Credit: 4 (L-3 T-1 P-0)

Course Outcomes (COs): The successful completion of this course shall enable the students:

- To understand the concept of Tax Planning and Management.
- To understand the importance of GST.
- To apply the knowledge of tax planning in a business.

Course contents:

Unit I: Introduction

Concept of Tax Planning and Management- Objectives, types, factors and areas of tax planning; Methods commonly used to minimise tax liability; Difference between tax planning and tax management, tax planning and tax evasion, tax avoidance and their differences.

Unit II: Tax planning with reference to setting up of a New Business

Important areas of tax planning- Location of business, nature of business and form of organisation and the pattern of its ownership; Special management decisions like capital structure decision, own or lease and taxability of dividend.

Unit III: Goods and Services Tax

Basic concepts of Indirect Taxes and Introduction of GST- Meaning of Goods and Services Tax (as per Article 366 (12A)); Need for GST; Benefits of GST; Salient features of GST; Taxes subsumed in GST; IGST and its features; Acts and Rules passed for implementation of GST (outline)

Unit IV: Tax planning in respect of Certain Undertakings in North Eastern States

Tax planning and special Provisions for newly established units in Special Economic Zones; Tax Planning for Tea and Rubber Industry; Income of subsidy from Tea Board and Rubber Board.

Unit V: Tax planning with reference to reorganisation of business

Meaning of amalgamation under Income Tax Act; Tax concessions and incentives in case of amalgamation; Advance payment of Tax; Deduction and Collection of Tax at Sources (Basic concepts and general principles).

Suggested readings:

1. Lakhotia, R.N. *Corporate Tax Planning Handbook*, Vision Books.
2. Singhanian, V.K. and Singhanian, K. *Direct Taxes Law and practice*, Taxmann Publications Pvt. Ltd.
3. Ahuja, G. and Gupta, R. *Systematic Approach to Income Tax*, Wolters Kluwer (India) Pvt. Ltd.
4. The Institute of Cost Accountants of India. *Indirect Taxation Study Notes Intermediate*.
<https://icmai.in/upload/Students/Syllabus2016/Inter/Paper-11-Jan2021.pdf>.
5. Central Goods and Services Tax Act, 2017 (and its amendments).
<https://cbic-gst.gov.in/pdf/CGST-Act-Updated-30092020.pdf>.

Note: The latest edition of the textbooks should be used.

COM324E: Financial Markets and Services

Marks: 100; Credit: 4 (L-3 T-1 P-0)

Course Outcomes (COs): The successful completion of this course shall enable the students:

- To gain a comprehensive understanding of the structure and functions of money markets and capital markets, including the regulatory framework and types of financial market instruments.
- To explore various financial services, their features, scope, and the innovations that drive the financial services sector in India, along with the current challenges.
- To learn about modern financing methods such as leasing, hire purchase, and factoring, and understand their operational structures and significance in the Indian context.
- To develop knowledge about financial market intermediaries, including mutual funds, venture capital, merchant banking, depositories, and credit rating agencies, as well as their roles in facilitating market operations.

Course contents:

Unit I: Introduction to Financial Markets and Services

Financial Market- Meaning; Constituents of financial market- Money market and Capital market; Functions of money market and capital markets; Types of capital Market; Capital market scams.

Financial Services- Meaning; Features; Scope of financial services; Causes of financial innovation in India; New financial products and services; Challenges and present scenario of financial services sector.

Unit II: Primary Market and Secondary Market

Primary market- Role; Functions & Methods of selling securities in primary market; Allotment procedure.

Public Issues- SEBI guidelines on public issue; Size of issue; Pricing of issue; Promoters' contribution; Appointment of merchant bankers; Underwriters; Broker; Register and Managers; Bankers; and Allotment of shares.

Secondary Market- Role; Importance; Type of brokers; Trading mechanism; Listing of securities in stock exchanges; Screen-based trading.

Unit III: Modern Source of Finance

Leasing- Meaning; Nature and Types; Evolution and current structure of leasing industry in India.

Hire Purchase- Genesis; Features; Banks and hire purchase business; Hire purchase and credit sale.

Factoring- Meaning; Features and Benefits; Type of factoring; Modus operandi; Factoring in India.

Unit IV: Capital Market Investment Institutions

Mutual Funds- Meaning; Functions and Types; Structure of a mutual fund; Valuation of mutual funds; Regulations and current scenario.

Venture Capital- Meaning; Elements and Evolution; Venture capital investment process; Forms of assistance; Present structure of venture capital funds in India.

Unit V: Financial Market Intermediaries

Merchant Banking- Concept; Investment banking vs merchant banking; Functions of merchant banking; Issue management services; Merchant Banking in India.

Depository- Definition need and role of depositories; NSDL and CDSL depository participants.

Credit Rating- Meaning; Uses; Credit rating process; Rating methodology; Limitation and problems of credit rating in India.

Suggested readings:

1. Khan, M. Y. *Financial Services*, McGraw-Hill Publications.
2. Bhole, L. M. and Mahakud, J. *Financial Institution and Markets*, McGraw-Hill Publications.
3. Shanmugham, R. *Financial Services*, Wiley Publications.
4. Sharma, R. and Mehata, K. *Financial Services*, Carnage Publications.
5. Siddaiah, T. *Financial Services*, Pearson.

Note: The latest edition of the textbooks should be used.

COM325E: International Financial Management

Marks: 100; Credit: 4 (L-3 T-1 P-0)

Course Outcomes (COs): The successful completion of this course shall enable the students:

- To understand the fundamental concepts of international finance, including the international monetary system, balance of payments, and the role of key global financial institutions like the IMF and World Bank.
- To gain insights into international financial markets, instruments such as GDRs and ADRs, and the functioning of Euro-markets, along with the regulatory frameworks governing these markets.
- To develop the ability to analyze foreign exchange markets, understand exchange rate theories, and apply methods for forecasting and managing exchange rate risks.
- To acquire knowledge of financial management practices for multinational corporations, including international investment decisions, working capital management, country risk analysis, and international taxation strategies.

Course contents:

Unit I: Introduction to International Finance and Monetary System

International Finance- Meaning; Scope; International Finance Function vs. Domestic Finance Function.

Balance of Payment- Components and significance.

International Monetary System- Evolution; Classical Gold Standard; Inter-war period; Bretton Woods System; Triffin's Paradox; Special Drawing Rights; Flexible Exchange Rate Regime.

Current Monetary Regimes- Fixed vs. Floating exchange rate systems; Role of International Monetary Fund (IMF); European Monetary System; European Monetary Union and the World Bank.

Unit II: International Financial Markets and Instruments

Euro-markets- Structure and significance.

International Financial Institutions and Instruments- Key instruments in the equity and debt markets.

Global Depository Receipts (GDR) and American Depository Receipts (ADR)- Mechanisms and impact on global financial markets.

International Capital Market Regulations- Overview of regulatory frameworks governing international financial markets.

Unit III: Foreign Exchange Market and Theories

Foreign Exchange Market- Structure; Participants and Types of Transactions.

Mechanism of Currency Dealing- Exchange Rate Quotations; Arbitrage; Forward Rates and Foreign Exchange Market in India.

Exchange Rate Theories- Purchasing Power Parity (PPP); Interest Rate Parity (IRP); International Fisher Effect (IFE) and Comparison of PPP, IRP, and IFE theories.

Exchange Rate Forecasting- Techniques and methods of forecasting exchange rates.

Unit IV: Foreign Exchange Exposure and Risk Management

Foreign Exchange Risk- Definition, Types of Exposure (Transaction, Translation, and Economic).

Risk Management Techniques- Tools and procedures for managing foreign exchange risk including hedging strategies.

Management of Transaction Exposure- Methods to manage transaction exposure including contractual and operational techniques.

Translation Exposure Management- Approaches to managing the impact of exchange rate movements on financial statements.

Unit V: Financial Management of Multinational Corporations

International Investment Decisions- Capital budgeting for multinational firms; Foreign Direct Investment (FDI) strategies.

International Working Capital Management- Cash, inventory, and receivables management in a global context.

International Taxation- Tax implications and strategies for multinational firms; Double taxation treaties, and transfer pricing.

Suggested readings:

1. Apte, P.G. *International Financial Management*, Tata McGraw Hill.
2. Sharan, V. *International Financial Management*, Prentice Hall of India.
3. Shapiro, A.C. *Multinational Financial Management*, Wiley India.
4. Madura, J. *International Financial Management*, Cengage Learning.
5. Levi, M.D. *International Finance*, Routledge.

Note: The latest edition of the textbooks should be used.

COM334E: Advertising and Sales Promotion

Marks: 100; Credit: 4 (L-3 T-1 P-0)

Course Outcomes (COs): The successful completion of this course shall enable the students:

- To gain a solid foundation in the principles and practices of advertising, including various types of advertising media, strategies, and their role in the marketing mix.
- To learn about different sales promotion techniques such as discounts, contests, and special offers, and how these tools can influence consumer behaviour.
- To develop an understanding of the ethical and legal considerations involved in advertising and sales promotions.

Course contents:

Unit I: Introduction to Advertising

History and growth of Advertising; Meaning; Nature and importance; Types of advertising; Principles of Advertising; Setting Advertising Budget; Legal and Ethical Aspects of Advertising; Role of Advertising Standard Council of India (ASCI).

Unit II: Advertising Message and Advertising Effectiveness

Advertising appeals; Advertising Message; Advertising copy and its Layout; Methods of measuring advertising effectiveness.

Unit III: Advertising Media and Advertising Agency

Types of Advertising Media- Strength and Limitations; Factors influencing selection of advertising media; Media Scheduling.

Advertising Agency- Concept; Types of an Advertising Agency; Functions of an Advertising Agency.

Unit IV: Introduction to Sales Promotion

Meaning of Sales Promotion; Objective of Sales Promotion; Nature and importance of sales promotion; Reasons for the increase in Sales Promotion; Forms of sales promotions- Consumer oriented sales promotion, Trade-oriented sales promotion & Sales force-oriented sales promotion; Limitation of Sales Promotion.

Unit V: Developing Sales Promotion Programmes

Sales Promotion Programme Development Process- Establishing Objectives, Selecting the tools, develop the program, Pre-testing and Implementation, evaluating the result and making necessary modifications; Different Tools and Techniques of Sales Promotion- Definitions, merits and demerits; Legal Restrictions on sales promotion in India.

Suggested readings:

1. Mohan, M. *Advertising Management-Concepts and Cases*, Tata McGraw Hill.
2. Sethia, K.C. and Chunawalla, S.A. *Foundations of Advertising-Theory & Practice*, Himalaya Publishing House.
3. Choudhury, P., Elliott, R. and Toop, A. *Successful Sales Promotion*, Orient BlackSwan.
4. Blattberg, R.C., and Neslin, S.A. *Sales Promotions: Concepts. Methods and Strategies*, Prentice Hall.
5. Kazmi, S.H.H., and Batra, S. *Advertising and Sales Promotion*, Excel Books.

Note: The latest edition of the textbooks should be used.

COM335E: Services Marketing

Marks: 100; Credit: 4 (L-3 T-1 P-0)

Course Outcomes (COs): The successful completion of this course shall enable the students:

- To learn the distinct characteristics of services and how these differ from product marketing.
- To develop an understanding of the expanded marketing mix for services and how to apply it.
- To develop strategic service marketing plans that align with organizational goals and customer needs.

Course contents:

Unit I: Introduction to Services Marketing

Salient features of Marketing Services; Significance of services Marketing; Types of services; Difference between services and goods marketing; Services marketing triangle; Macro and Micro environments; Understanding service customers- Models of service consumer behaviour.

Unit II: Consumer Behaviour for Services

Consumer Behaviour; Consumer Purchase Behaviour; Evaluation of service alternatives; Customer satisfaction; post-purchase evaluation by customers.

Unit III: Marketing Mix Elements for Services

4 traditional P's- Product Mix, Price Mix, Promotion Mix, Place Mix; Expanded Mix for Services marketing- Process, Physical evidence and People.

Unit IV: Segmentation and application of service marketing

Service market segmentation and its process; Targeting and Positioning; Marketing of Hospitality, Tourism and Educational services.

Unit V: Strategic Issues

Managing Service Quality; International Trade in Services; Managing Demand/Capacity; Emerging Issues.

Suggested readings:

1. Zeithaml, V.A., Bitner, M.J., Gremler, D.D., and Pandit, A. *Services Marketing*, McGraw Hill.
2. Wirtz, J., Christopher, L. and Chatterjee, J. *Services Marketing: People, Technology, Strategy*, Pearson.
3. Jauhari, V., and Dutta, K. *Services: Marketing, Operations and Management*, Oxford Higher Education.
4. Payne, A. *The Essence of Services Marketing*, Prentice Hall.
5. Jha, S.M. *Services Marketing*, Himalaya Publishing House.

Note: The latest edition of the textbooks should be used.

COM344E: Organisational Dynamics

Marks: 100; Credit: 4 (L-3 T-1 P-0)

Course Outcomes (COs): The successful completion of this course shall enable the students:

- To understand organizational dynamics and group dynamics.
- To know the process of dynamics of communications.
- To understand politics and power in an organisation.
- To understand the role system, and changing pattern of work life.
- To understand culture and manage cultural diversity.

Course contents:

Unit I: Understanding organisational dynamics

Meaning of organisational dynamics; Factors affecting organizational dynamics; Organisational diagnostic models; Learning process of organizational dynamics. Understanding group dynamics- Meaning and definition of group, characteristics of group, functions of a group, types of groups, group formation and development, group structure, group performance, group decision making.

Unit II: Dynamics of communication

Meaning and function of communication; Communication process; Directions of communication; Modes of interpersonal communication; Organisational communication; Small group communication; Electronic forms of communication; Flexible organizations and communication flows; Cross-cultural communication; Barriers to effective communication. Organisational politics- Meaning of political behaviour; Power politics and collaboration; Power political skills and organisational politics; Causes and consequences of political behaviour; Impression management.

Unit III: Organisational Roles

Role- Meaning and mapping role system; Precursors of role analysis; Use of role analysis and role directory; Role analysis techniques; Comprehensive role analysis in a large organisation. Changing pattern of roles in work life- Roles and role behaviour; Role dynamics in the context of industry 4.0 and modern organisations; Changing pattern of roles in work life.

Unit IV: Power and Politics

Bases of power- Concept of power; Differentiating power from authority and influence; Sources of power; Base of power; Using power ethically; Dynamics of power.

Politics of power- Power and management; Organisational politics; Political implications of power in organisations; Political representative of organisation; How to play politics; How to recognise political tactics; Role of leader.

Unit V: Inter Organisational Dynamics

Concept of culture; Key dimensions of culture; Underlying cultural assumptions; Dimensions of cultural differences.

Managing Alliances and Coalition- Nature and forms of alliances; Strategic alliances in developing country markets; Tenets of strategic alliances; Why strategic alliances; How alliances evolve? A road map of emerging market alliances.

Suggested readings:

1. Burnes, B. *Managing Change*, Prentice Hall.
2. Burke, W.W. *Organization Change: Theory and Practice*, Sage South Asia.
3. Belbin, R.M. *Management Teams: Why They Succeed or Fail*, Butterworth-Heinemann.
4. Johnson, D.H., and Johnson, F.P. *Joining Together: Group Theory and Group Skills*, Pearson.
5. Kreitner, R., and Kinicki, A. *Organizational Behavior*, McGraw-Hill Education.

Note: The latest edition of the textbooks should be used.

COM345E: Strategic Human Resource Management

Marks: 100; Credit: 4 (L-3 T-1 P-0)

Course Outcomes (COs): The successful completion of this course shall enable the students:

- To understand the concept of Strategic Human Resource Management.
- To apply different Strategies of HRM in industries.
- To know the trends and issues in Strategic HRM.

Course contents:

Unit I: Strategic Human Resource Management

Concept, definition, process, and aims of Strategic Human Resource Management (SHRM); Approaches to SHRM; Limitations of SHRM.

HR Strategies- Meaning and Types; Criteria for an Effective HR Strategy; HR Strategy in Services; HR Strategy in Multidivisional Firms; HR Strategy in Multinational Firms.

Unit II: Developing HR Strategies

Developing and Implementing HR strategies; Improving business performance through SHRM; Impact of HRM strategies; Roles in SHRM, The strategic role of the top management; Strategic role of front-line management; The strategic role of HR specialists.

Unit III: Organisational effectiveness

Strategies for improving organizational effectiveness; Strategies for organizational development; Strategies for organizational transformation; Strategies for culture management; Strategies for knowledge management; Commitment strategy; The components of employee resourcing strategy; Retention strategy; Flexibility strategy; Learning and development strategy; Strategies for managing performance; Employee relations strategy; Reward strategy.

Unit IV: Implementing Strategic Human Resource Management

Implementing SHRM; Identifying strategic positions; Human resource analytics; Employee engagement; Matching culture with strategy; Behavioural issues in strategy implementation.

Unit V: Trends and Issues in SHRM

Alignment of HR strategies and the impact on business performance; HR metrics; Human resource strategy in the international context; Future of SHRM.

Suggested readings:

1. Mello, J.A. *Strategic Human Resource Management*, Cengage Publications.
2. Armstrong, M. *Armstrong's Handbook of Strategic Human Resource Management*, Kogan Page Publishers.
3. Boxall, P., and Purcell, J. *Strategy and Human Resource Management*, Bloomsbury Publishing.
4. Das, P. *Strategic Human Resource Management: A Resource Driven Perspective*, Cengage Learning.
5. Greer, C.R. *Strategic Human Resource Management: A General Managerial Approach*, Pearson.

Note: The latest edition of the textbooks should be used.

COM401C: Accounting for Managerial Decisions

Marks: 100; Credit: 4 (L-3 T-0 P-1)

Course Outcomes (COs): The successful completion of this course shall enable the students:

- To understand the importance of management accounting in decision making.
- To draft different types of budgets in an organization.
- To equip themselves with the skills to prepare and present various reports of the organization.

Course contents:

Unit I: Management Accounting

Objectives, nature, scope, and functions; Distinction between financial accounting and management accounting; Tools and techniques or system of management Accounting; Need & importance of management accounting and managerial decisions.

Unit II: Responsibility Accounting and emerging trends in Management Accounting

Meaning, significance and scope involved in management accounting; Responsibility Centres- Cost Centre, Profit Centre, Investment Centre; Advantages of management accounting towards managerial decisions; Social Responsibility Accounting- Objectives and areas; Methods of presentation of social responsibility accounting.

Unit III: Budget and Budgetary Control

Definition of budget; Characteristics of a good budget; Classification of budget- fixed and flexible; Budgetary control- Objectives, advantages and limitations; Zero-base budgeting- traditional budgeting and zero-base budgeting; Steps involved in zero-base budgeting; Performance budgeting.

Unit IV: Standard Costing and variance analysis

Meaning, objectives and significance; Steps involved in standard Costing; Advantages and limitations; Analysis of variances- Material variance, Labour Variance and Overhead variance; Accounting treatment of variances.

Unit V: Management Reporting

Reporting- Definition, objectives and needs of management reporting; Essential features of a good report; General principles of a good reporting system; kinds of reporting;

Management Audit- Objectives and difference between financial audit & management audit; Value analysis and cost control and cost reduction.

Suggested readings:

1. Saxena, V.K. and Vashist, C.D. *Advanced Cost and Management Accounting*, Sultan Chand & Sons.
2. Pandey, I.M. *Financial Management*, Vikas Publishing House.
3. Gupta, S.K., Sharma, R.K. and Gupta, N. *Management Accounting- Principles and Practice*, Kalyani Publishers.
4. Nigam, B.M.L. and Jain, I.C. *Cost Accounting- Principles and Practice*, PHI Learning
5. Horngren, C.T., Foster, G. and Datar, S.M. *Cost accounting: A Managerial Emphasis*, Pearson.

Note: The latest edition of the textbooks should be used.

COM402C: Strategic Management

Marks: 100; Credit: 4 (L-3 T-1 P-0)

Course Outcomes (COs): The successful completion of this course shall enable the students:

- To understand the importance of strategic management in a business.
- To comprehend the meaning of strategy formulation and implementation.
- To evaluate the strategies of a business.

Course contents:

Unit I: Introduction

Meaning and evolution of strategic management; Vision, Mission, Goals and Objectives; Strategic management for sustainability- Corporate sustainability, Stakeholders and strategic management, Corporate Governance and strategic management, CSR and strategic management, Risk management for strategic management.

Unit II: Strategy Formulation - I

Environmental appraisal, Organisational appraisal, Corporate-Level strategies, Internalisation strategies.

Unit III: Strategy Formulation - II

Business level strategies, Methods for pursuing strategies, Strategic analysis and choice.

Unit IV: Strategy Implementation

Meaning and Barriers to strategy implementation, Resource allocation, Structural and Behavioural implementation, Functional and Operational implementation.

Unit V: Strategy Evaluation

Nature, Importance and Barriers to evaluation; Strategic control; Operational control; Techniques of strategic evaluation and control; Role of organisational systems in evaluation.

Suggested readings:

1. Kazmi, A. and Kazmi, A. *Strategic Management*, McGraw Hill Education (India) Pvt Ltd.
2. Dess, G.G., McNamara, G., Eisner, A.B. and Lee, S-H. *Strategic Management Text and Cases*, McGraw Hill Education (India) Pvt Ltd.
3. Cherunilam, F. *Business Policy and Strategic Management*, Himalaya Publishing House.
4. Hunger, J.D. and Wheelen, T.L. *Strategic Management and Business Policy*, Pearson.
5. David, F.R. and David, F.R. *Strategic Management Concepts: A Competitive Advantage Approach*, Pearson.

Note: The latest edition of the textbooks should be used.

COM403C: Dissertation and Viva-Voce
Marks: 100; Credit: 4 (L-1 T-0 P-3)

Course Outcomes (COs): The successful completion of this course shall enable the students:

- To develop a comprehensive understanding of how to structure a dissertation, including crafting a well-defined introduction, problem statement, and research objectives.
- To critically analyze existing literature, formulate research questions or hypotheses, and apply appropriate research methodologies to investigate their topic.
- To gain the ability to interpret research findings and engage in meaningful discussion, presenting clear and insightful conclusions and recommendations.
- To become proficient in citing academic sources and compiling a bibliography, ensuring adherence to scholarly standards in their dissertation work.

Distribution of marks:

Dissertation Report: 60 marks

Viva-voce : 40 marks (to be conducted by external examiner)

The dissertation should be structured with the following components in a logical and sequential order:

1. **Introduction**
 - Overview of the topic
 - Importance of the study
2. **Statement of the Problem**
 - Clearly defined problem being addressed
3. **Review of Literature**
 - Summary of relevant research
 - Gaps in existing literature
4. **Objectives**
 - Specific aims of the research
5. **Research Questions/Hypotheses**
 - Key questions or hypotheses guiding the study
6. **Research Methodology**
 - Research design and approach
 - Data collection methods
 - Sampling techniques
 - Tools for analysis
7. **Results and Discussion**
 - Presentation of findings
 - Interpretation of results in relation to research questions or hypotheses
8. **Conclusion and Recommendations**
 - Summary of key findings
 - Practical recommendations based on the research
9. **Bibliography/References**
 - List of all cited works following proper citation guidelines

Suggested readings:

1. Creswell, J.W. *Research design: Qualitative, quantitative, and mixed methods approaches*, Sage Publications.
2. Hart, C. *Doing a literature review: Releasing the social science research imagination*, Sage Publications.

3. Kothari, C.R. *Research methodology: Methods and techniques*, New Age International Publishers.
4. Thomas, G. *How to do your research project: A guide for students*, Sage Publications.
5. Kumar, R. *Research methodology: A step-by-step guide for beginners*, Sage Publications.

Note: The latest edition of the textbooks should be used.

COM414E: Global Financial Reporting and Disclosure

Marks: 100; Credit: 4 (L-3 T-1 P-0)

Course Outcomes (COs): The successful completion of this course shall enable the students:

- To understand the importance of global financial reporting standards in the business entity.
- To understand the application of IFRS standards in the business entity.
- To understand the global disclosure requirements and practices in the business entity.
- To understand the future trends in global financial reporting and disclosure in the business entity.

Course contents:

Unit I: Introduction to Global Financial Reporting Standards

Overview of Financial Reporting- The purpose and importance of financial reporting, Key stakeholders, and their information needs; Globalization and the need for harmonization- Historical context of financial reporting, The movement towards international standards; Introduction to IFRS (International Financial Reporting Standards)- IFRS Foundation and the International Accounting Standards Board (IASB), differences between IFRS and US GAAP, Adoption of IFRS across the globe.

Unit II: Key IFRS Standards and their Applications

IAS 1: Presentation of Financial Statements- Structure and components of financial statements, key principles of financial statement presentation; IAS 16: Property, Plant, and Equipment- Recognition and measurement of tangible assets, Depreciation and impairment considerations; IFRS 9: Financial Instruments- Classification and measurement of financial assets and liabilities, Impairment and hedge accounting; IFRS 15: Revenue from Contracts with Customers- Five-step model for revenue recognition, Specific applications in various industries; IFRS 16: Leases- Lessee and lessor accounting models, Recognition and measurement of lease assets and liabilities.

Unit III: Global Disclosure Requirements and Practices

IFRS 7: Financial Instruments Disclosures- Qualitative and quantitative disclosures, Risk management and sensitivity analysis; IFRS 8: Operating Segments- Determining operating segments, Disclosure requirements for segment information; IFRS 12: Disclosure of Interests in Other Entities- Subsidiaries, joint arrangements, associates, and unconsolidated structured entities, Disclosure of risks and rewards, Environmental, Social, and Governance (ESG) Reporting- Importance of non-financial disclosures, Global frameworks like GRI and SASB, Integration with financial reporting.

Unit IV: Country Specific Reporting Practices and Convergence

Comparison of US GAAP and IFRS- Key differences and areas of convergence, The impact of convergence on multinational corporations; Financial Reporting Practices in Europe- EU adoption of IFRS, Country-specific nuances (UK, Germany, France); Financial Reporting in Emerging Economies- Adoption and challenges in countries like India, China, and Brazil, Influence of local regulations on global standards; Case Studies in Global Reporting- Real-world examples of multinational companies, Analysis of financial statements prepared under different GAAPs.

Unit V: Future Trends in Global Financial Reporting and Disclosure

Digital Financial Reporting- The role of XBRL in financial reporting, Enhancing transparency through digital disclosures; Integrated Reporting- The concept of integrated reporting (IR), Linking financial and non-financial information; Sustainability and Corporate Governance Disclosures- Trends in sustainability reporting, The role of corporate governance in financial disclosure; The Future of IFRS- Emerging issues and future developments in IFRS, role of technology in shaping financial reporting.

Suggested readings:

1. Gibson, C.H. *Financial Reporting and Analysis*, Cengage Learning.
2. Aerts, W. and Walton, P. *Global Financial Accounting and Reporting: Principles and Analysis*, Cengage Learning EMEA.
3. Kirk, R.J. *IFRS: A Quick Reference Guide*, CIMA Publishing.
4. Garg, K. *Beginner's Guide to Ind-AS & IFRS*, Bharat Law House.
5. Young, S.D., Cohen, J. and Bens, D.A. *Corporate financial reporting and analysis: A global perspective*, Wiley.

Note: The latest edition of the textbooks should be used.

COM415E: Forensic Accounting and Fraud Examination

Marks: 100; Credit: 4 (L-3 T-1 P-0)

Course Outcomes (COs): The successful completion of this course shall enable the students:

- To understand the importance and application of the forensic accounting services.
- To get equipped with various knowledge and skill sets of forensic accounting practice.
- To detect, deter and prevent various types of frauds and understand the relevant forensic accounting standards prevalent in India.

Course contents:

Unit I: Introduction

Introduction to forensic accounting; Services and skills; Forensic accounting profession; Guidelines and standards; Forensic accounting practices, education and research.

Unit II: Scope of Forensic accounting

Role, process and techniques of forensic accounting; Role of forensic accountants in corporate governance and in detecting and preventing fraud; Challenges and opportunities in forensic accounting; Emerging issues in forensic accounting.

Unit III: Forensic Accounting and Investigation Standards (FAIS) in India - I

Introduction to FAIS; Objective and basic principles of FAIS; Important provisions of FAIS 110- Nature of Engagement; FAIS 120- Fraud Risk; FAIS 130- Laws and Regulations; FAIS 140- Applying Hypotheses.

Unit IV: Forensic Accounting and Investigation Standards (FAIS) in India - II

Important provision of FAIS 210- Engagement Objectives; FAIS 220- Engagement Acceptance and Appointment; FAIS 230- Using the Work of an Expert; FAIS 240- Engaging with Agencies

Unit V: Forensic Accounting and Investigation Standards (FAIS) in India - III

Important provisions of FAIS 310- Planning the Assignment; FAIS 320- Evidence and Documentation; FAIS 330- Conducting Work Procedures; FAIS 340- Conducting Interviews; FAIS 350- Review and Supervision.

Suggested readings:

1. Rezaee, Z. *Forensic Accounting and Financial Statement Fraud, Volume I*, Business Expert Press.
2. Rezaee, Z. *Forensic Accounting and Financial Statement Fraud, Volume II*, Business Expert Press.
3. Baxi, J. *New Era of Forensic Accounting*, Bharat Law House.
4. Skalak, S., Golden, T., Clayton, M. and Pill, J. *A guide to Forensic Accounting Investigation*, John Wiley & Sons.
5. Silverstone, H., Sheetz, M., Pedneault, S. and Rudewicz, F. *Forensic Accounting and Fraud Investigation for Non-Experts*, John Wiley & Sons.

Note: The latest edition of the textbooks should be used.

COM424E: Security Analysis and Portfolio Management

Marks: 100; Credit: 4 (L-3 T-0 P-1)

Course Outcomes (COs): The successful completion of this course shall enable the students:

- To understand the fundamentals of investment, including the nature and scope of investment analysis, various investment avenues, and the risk-return trade-off associated with financial assets.
- To develop the ability to conduct fundamental analysis, covering economic, industry, and company analysis, and perform valuation of securities such as debentures and preference shares.
- To gain insights into technical analysis tools, such as charting and trend lines, and explore the concepts of Efficient Market Hypothesis, including weak, semi-strong, and strong forms of market efficiency.
- To acquire knowledge of portfolio analysis and evaluation, including portfolio optimization using Markowitz theory, Capital Asset Pricing Model (CAPM), and strategies for portfolio performance evaluation and revision.

Course contents:

Unit I: Basics of Investment and Risk Return Analysis

Investment- Nature and Scope of investment analysis, Elements of investment, Avenues of investment, Approaches of investment analysis.

Financial Assets- Types and their characteristics.

Risk and Return Analysis- Concept of return and risk, Security returns and risk analysis, Concept of systematic and unsystematic risk, Risk and return measurement, Using Beta to estimate return.

Unit II: Fundamental Analysis

Fundamental Analysis- Economic analysis, Industry analysis, Company analysis.

Valuation of Securities- Debentures, Preference shares, Securities.

Unit III: Technical Analysis and Efficient Market Hypothesis

Technical Analysis- Important tools, Dow theory, Chart and trend lines, Moving averages.

Efficient Market Theories- Weak, Semi-strong and Strong market and its testing.

Unit IV: Portfolio Analysis and Theory

Portfolio Analysis- Estimating rate of return and standard deviation of portfolio, Effect of combining the securities; Markowitz risk- return optimization, Single index model.

Capital Market Theory- Capital market line, Security market line, CAPM.

Unit V: Portfolio Evaluation and Revision

Portfolio Performance Evaluation- Measure of return, Risk adjusted measures of return, Market timing, Evaluation criteria and procedures.

Portfolio Revision- Need, Constraints in Portfolio revision, Portfolio revision strategies, Formula Plan.

Suggested readings:

1. Chandra, P. *Managing Investments*, McGraw Hill Publications.
2. Elton, E.J. and Gruber, M.J. *Modern Portfolio Theory & Investment Analysis*, Wiley & Sons.
3. Cottle, S. and Doods, G. *Security Analysis*, McGraw Hill Publications.
4. Valla, V.K. *Investment Management (Security Analysis and Portfolio Management)*, S. Chand & Sons.

5. Fischer, D.C. and Jordon, R.J. *Security Analysis & Portfolio Management*, Pearson.

Note: The latest edition of the textbooks should be used.

COM425E: Financial Derivatives

Marks: 100; Credit: 4 (L-3 T-1 P-0)

Course Outcomes (COs): The successful completion of this course shall enable the students:

- To understand the fundamentals of derivatives, their types, and the global and Indian derivatives markets.
- To analyze forward and futures contracts, their pricing, and their role in hedging and speculation.
- To evaluate the factors affecting option prices and apply models like Black-Scholes and Binomial for option valuation.
- To understand and value different types of swaps, including interest rate, currency, and credit risk swaps.
- To apply accounting and taxation practices for derivative transactions in the financial markets.

Course contents:

Unit I: Introduction to Derivatives

Basics of Derivatives- Meaning and purpose of derivatives; Historical evaluation of Global Derivatives Market; Types of Derivatives market; Types of Derivatives- Forward contracts, Future contracts, options, swaps and other derivatives; Type of trader; Various risks associated with derivatives market; Derivatives Market in India- History, regulation, and trading activity.

Unit II: Forwards and Futures

Forward and Future contracts; Types of futures; Market- Specification of the futures contracts, clearing and settlement, Margin and margins maintenance, trading in future; Future prices and spot prices; Forward prices vs. future prices; Futures vs. options; Pricing of forwards and futures, hedging using futures.

Unit III: Options

Types of options; Factors affecting option Prices; Options market- exchange-traded options, over-the-counter options, specification, margins, clearing, regulation, and taxations; Valuation of options; Binomial Option; Black -Scholes model for Call Option & put Options; Index options; hedging strategies.

Unit IV: SWAPS

Mechanics of interest rate swaps; Valuation of interest rate swaps; Currency swaps and valuation of credit risk swaps.

Unit V: Derivatives Accounting & Taxation

Meaning, importance, accounting & taxation practices on Derivatives transactions in Securities.

Suggested readings:

1. Janakiramanan, S. *Derivatives and Risk Management*, Pearson.
2. Hull, J.C. and Basu, S. *Options, Futures and other Derivatives*, Pearson.
3. Gupta, S.L. *Financial Derivatives: Theory, Concepts and Problems*, PHI Learning.
4. Madhumathi, R. *Derivatives and Risk Management*, Pearson.
5. Yaragol, P.B. *Financial Derivatives: Text and Cases*, Vikas Publishing.

Note: The latest edition of the textbooks should be used.

COM434E: Digital Marketing

Marks: 100; Credit: 4 (L-3 T-1 P-0)

Course Outcomes (COs): The successful completion of this course shall enable the students:

- To understand the importance of digital marketing
- To analyze and interpret digital analytics
- To create content for various digital platforms

Course contents:

Unit I: Introduction

Meaning and evolution of digital marketing; Key components of digital marketing; Digital marketing strategy; Digital marketing plan; Ethical and legal framework; Essential skills and careers in digital marketing; Emerging trends (AI, AR/VR, Chatbots, Blockchain & IoT).

Unit II: Display Advertising

Concept and digital metrics; Types of display ads; Display plan; Pillars of paid marketing; Targeting in digital marketing; Geographic and language tagging; Consumer persona; Programmatic digital advertising; Ad server and exchange; Challenges; Search engine advertising.

Unit III: Social Media Marketing

Meaning, listening, goal setting in social media marketing; Strategy, implementation, measure and improvement; Social entertainment- Meaning and forms; Brand community; Facebook, Instagram, LinkedIn, X marketing, Pinterest & Snapchat.

Unit IV: Mobile Marketing and Search Engine Optimization

Mobile Marketing- Meaning and advertising; Toolkit; Mobile marketing features; Mobile analytics.

Search Engine Optimization- Concept and phases; On-page and off-page optimization; Answer boxes; Visual search; Subdomains v/s subfolders; Website navigation; Advanced website features.

Unit V: Digital Analytics and Video Marketing

Digital Analytics- Data collection; Key metrics; Outcome and experience analysis; Impact matrix; Tracking codes; Competitive intelligence; Cookies and Ad-Blockers in Browsers.

Video Marketing- Meaning and relationship with social media platforms; Types of marketing videos; YouTube marketing; Video analytics.

Suggested readings:

1. Gupta, S. *Digital Marketing*, McGraw Hill Education (India) Pvt. Ltd.
2. Bhatia, P.S. *Fundamentals of Digital Marketing*, Pearson.
3. Chaffey, D. and Ellis-Chadwick, F. *Digital Marketing- Strategy, Implementation and Practice*, Pearson.
4. Babu, K.G.R.S., Anbazhagan, B. and Meenakumari, S. *Digital Marketing*, Sultan Chand & Sons.
5. Mathur, V. and Arora, S. *Digital Marketing*, PHI Learning.

Note: The latest edition of the textbooks should be used.

COM435E: International Marketing

Marks: 100; Credit: 4 (L-3 T-1 P-0)

Course Outcomes (COs): The successful completion of this course shall enable the students:

- To learn about the political, economic, social, and cultural factors that affect international marketing decisions.
- To develop and implement marketing strategies that align with a firm's global objectives.
- To learn about international supply chain management and global distribution system.

Course contents:

Unit I: Introduction

The concept of International Marketing; Scope and Challenges of International Marketing; Evolutionary Process of Global Marketing; Process of International Marketing; Theories of International Trade.

Unit II: International Marketing Environment

Definition; Factors within the Global Environment- Socio-Cultural Environment, Political and Legal Environment, Economic and Natural Environment, Technological Environment.

Unit III: International Marketing Mix Strategy

International Product and Brand Management, International IMC Strategy, International Pricing Strategy, International Distribution Strategy.

Unit IV: Opportunity Analysis and Selection of Markets

Global Market Selection; Market Entry Modes; Marketing Information System; International Marketing Research; Global Market Segmentation.

Unit V: Supply Chain Management and Global Distribution System:

Supply chain- Nature and concept of supply chain management, functions and contributions; Supply chain management- Prerequisites for supply chain management, Strategic supply chain management activities, Types of supply chain management, Supply chain management strategy.

Suggested readings:

1. Sharan, V. *International Business- Concepts, Environment and Strategy*, Pearson.
2. Justin, P. *International Business*, PHI Learning.
3. Mitchell, C. *International Business Culture*, World Trade Press.
4. Cherunilam, F. *Business Environment Text & Cases*, Himalaya Publishing House.
5. Sundarum, A.K. and Black, J.S. *The International Business Environment - Text & Cases*, PHI Learning.

Note: The latest edition of the textbooks should be used.

COM444E: Human Resource Acquisition and Development

Marks: 100; Credit: 4 (L-3 T-1 P-0)

Course Outcomes (COs): The successful completion of this course shall enable the students:

- To understand the key concepts, objectives, and methods of human resource acquisition, including HR planning, job analysis, and recruitment strategies.
- To analyze employee selection techniques and the relevance of psychological testing in the Indian context, as well as the processes of induction and placement.
- To design and evaluate effective training and development programs, considering emerging trends and technology in India.
- To implement performance appraisal systems, career planning, and succession planning within organizations.
- To develop retention and employee engagement strategies, manage compensation and benefits, and address employee welfare and discipline.

Course contents:

Unit I: Introduction to Human Resource Acquisition

Concept of Human Resource Management (HRM); Definition, Objectives and Importance of HR Acquisition; HR Planning; Job Analysis and Design- Methods and Significance; Recruitment- Sources, Process and Methods; Indian Labour Market and Trends in recruitment.

Unit II: Employee Selection and Placement

Selection- Process and Techniques; Interview Types and Techniques; Psychological Testing- Types and Relevance in Indian Context; Induction and Placement Programs- Concepts of Induction; Types, Phases, Benefits, Definition and Characteristics of Placement, Benefits of Placement.

Unit III: Training and Development

Concept and Importance of Training and Development; Process, Types of Employee Training; Training vs Development; E-Learning and Technology in Training; Designing Training Programs; Evaluation of Training Effectiveness; Emerging Trends in Training and Development in India.

Unit IV: Performance Appraisal and Career Development

Performance Appraisal Systems- Objectives, process and Methods; 360-Degree Feedback, Problems with Performance Appraisal; Performance appraisal practices in India; Employee motivation and career planning- Succession Planning, Career Development, Succession Planning in Indian Organizations.

Unit V: Retention and Employee Engagement

Employee Retention Strategies- Importance and Techniques; Employee Welfare; Employee Welfare Agencies; Health and Safety Program; Employee Engagement- Concepts, Trends, and Best Practices; Compensation and Benefits Management; Employee Grievance and Discipline.

Suggested readings:

1. Rao, V.S.P. *Human Resource Management: Text and Cases*, Excel Books.
2. Aswathappa, A. and Dash, S. *Human Resource Management: Text and Cases*, McGraw Hill.
3. Rao, P.S. *Essentials of Human Resource Management and Industrial Relations*, Himalaya Publishing House.
4. Dessler, G. and Varkkey, B. *Human Resource Management*, Pearson.
5. Rani, S.S. and Mahajan, J.P. *Human Resource Management : Changing Landscape in Changing Times*, PHI Learning.

Note: The latest edition of the textbooks should be used.

COM445E: Performance Appraisal and Compensation Management

Marks: 100; Credit: 4 (L-3 T-1 P-0)

Course Outcomes (COs): The successful completion of this course shall enable the students:

- To Understand the various approaches to measure performance and facilitate studying different methods of performance appraisal.
- To gain knowledge of the processes, performance benchmarking and framework of competencies.
- To demonstrate various perspectives of compensation management.
- To provide a thorough knowledge of planning and administering compensation in different sectors.

Course contents:

Unit I: Introduction

Introduction to performance management; Concept, definition, performance appraisal, determinants of job performance; Process of setting performance; Competency mapping, performance planning and role clarity, approaches to measuring performance.

Unit II: Performance appraisal- I

Meaning of performance appraisal, characteristics of performance appraisal, objectives, importance of performance appraisal, performance appraisal process; Techniques of performance appraisal- Traditional and modern, problems of performance appraisal, and essentials of an effective performance appraisal system.

Unit III: Performance appraisal- II

Performance management and human capital, developing a high performance; Team performance; Performance and Learning- Learning opportunities, personal development planning; Performance Management and Reward- Evaluating performance management, criteria and methods.

Unit IV: Compensation- I

Fundamentals and concept of compensation, Different perspectives of compensation, stakeholders and determinants of compensation, compensable factors, wage differentials and types of compensation, base pay, variable pay, benefits; Incentives- Concept of minimum wage, fair wage, living wage, money and real wages, wage theories.

Unit V: Compensation- II

Compensation planning and employee contributions, developing a total compensation strategy and pay roll management system, competitive advantage, compensation structure, wage and salary surveys, the wage curve, pay grades and rate ranges; Compensation management's association with employee motivation, job design and job evaluation; performance-related compensation, individual and team-based compensation.

Suggested readings:

1. Kohli, A.S. and Deb, T. *Performance Management*, Oxford University Press.
2. Bhattacharyya, D.K. *Performance Management Systems and Strategies*, Pearson.
3. Rao, T.V. *Performance Management & Appraisal Systems: HR Tools for Global Competitiveness*, Sage Publications.
4. Sarma, A.M. *Understanding Wage and Compensation System*, Himalaya Publishing House.
5. Gupta, C.B. *Human Resource Management Text & Cases*, Sultan Chand & Sons.

Note: The latest edition of the textbooks should be used.