

Session: 2024-25

**Part A - Introduction**

Name of Programme	Commerce		
Semester	I		
Name of the Course	Organizational Behaviour		
Course Code	M24-COM-101		
Course Type	CC		
Level of the course	400-499		
Pre-requisite for the course (if any)	NIL		
Course Learning Outcomes (CLO) After completing this course, the learner will be able to:	<p>CLO 1: Understand conceptual framework of OB and apply the knowledge of personality in the context of organizations.</p> <p>CLO 2: Understand the behavior of individuals in organizations in terms of learning, attitude and perception.</p> <p>CLO 3: Interpret and make use of the key concepts with regard to group behaviour and transactional analysis.</p> <p>CLO 4: Comprehend conflicts and change management in organizational context.</p>		
Credits	Theory	Tutorial	Total
	3	1	4
Teaching Hours per week	3	1	4
Internal Assessment Marks	30	0	30
End Term Exam Marks	70	0	70
Max. Marks	100	0	100
Examination Time	3 hours	-	-

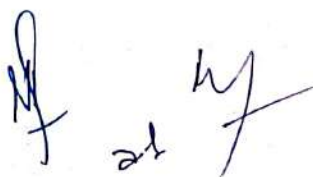
**Part B- Contents of the Course**

**Instructions for Paper- Setter:** The examiner will set 9 questions asking two questions from each unit and one compulsory question by taking course learning outcomes (CLOs) into consideration. The compulsory question (Question No. 1) will consist of 7 parts covering entire syllabus. The examinee will be required to attempt 5 questions, selecting one question from each unit and the compulsory question. All questions will carry equal marks.

Unit	Topics	Contact Hours
I	Organizational behaviour: Concept, significance, relationship with other disciplines; Approaches to organizational behaviour; challenges and opportunities for organizational behaviour; Personality: Concept, determinants and theories; Big five personality traits, The Myers Briggs type indicators, self theory, personality traits influencing OB; Psycho-analytical, Social learning, situation strength, traits activation; other personality traits influencing OB; Implication of personality for managers.	16

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II	Learning: Concept, process, principles; Theories of Learning: classical, operant conditioning, social, cognitive; Learning through reinforcement; Organizational behavior in learning organization; Attitude: Concept, components, formation, changing of attitude, work related attitude; Perception: Concept, process perceptual selection, factors influencing perception, perceptual organization and interpretation, perceptual distortion, attribution process; Implication of perception for managers.	14
III	Foundations of group behavior: Group dynamics- Concept, functions, type of groups, group dynamics norms, role, status, size of leadership, composition proxemics, stages of group development; Group cohesiveness; Group decision making; Transactional analysis: Concept, scope, components and benefits of transactional analysis.	15
IV	Organizational conflicts: Concept, types and sources of conflict, conflict process, functional and dysfunctional aspects of conflicts, levels of conflict, conflict management and negotiations; Management of change: Concept, causes of change, types of planned and unplanned change, resistance to change, models of managing planned change; organizational development: Concept, benefits, process, effectiveness and limitations, techniques, Action research organization development and change model.	16
Total Contact Hours		60
Suggested Evaluation Methods		
Internal Assessment: 30		End Term Examination: 70
➤ Theory	30	➤ Theory: 70
• Class Participation:	5	Written Examination
• Seminar/presentation/assignment/quiz/class test etc.:	10	
• Mid-Term Exam:	15	
Part C-Learning Resources		
Recommended Books/e-resources/LMS:		
<ul style="list-style-type: none"><li>• Aswathappa, K.: Organizational Behaviour, Himalaya Publishing House, New Delhi.</li><li>• Griffin R. W and Moorhead, G. Organizations Behavior: Managing people and organizations, Cengage Learning (South- Western).</li><li>• Luthans, Fred: Organizational Behaviour, McGraw-Hill, New York.</li><li>• Nahar, A., Rao PCK, Kumar, N.R.: Organizational Behaviour, Sultan Chand &amp; Sons, New Delhi.</li><li>• Prasad, L.M.: Organizational Behaviour, Sultan Chand &amp; Sons, New Delhi.</li><li>• Robbins &amp; Stephen, Judge Timothy and Vohra Neharika: Organizational Behavior, Pearson India Education, New Delhi.</li><li>• Subba Rao, P.: Organizational Behaviour (Text, Cases, Games), Himalaya Publishing House, New Delhi.</li></ul>		





Session: 2024-25

**Part A - Introduction**

Name of Programme	Commerce		
Semester	I		
Name of the Course	Financial Management		
Course Code	M24-COM-102		
Course Type	CC		
Level of the course	400-499		
Pre-requisite for the course (if any)	NIL		
Course Learning Outcomes (CLO) After completing this course, the learner will be able to:	CLO 1: Know the scope and recent developments of financial management. CLO 2: Develop financial plans for businesses. CLO 3: Know long term and short term investment decisions methods. CLO 4: Learn dividend decisions and models of dividend.		
Credits	Theory	Tutorial	Total
	3	1	4
Teaching Hours per week	3	1	4
Internal Assessment Marks	30	0	30
End Term Exam Marks	70	0	70
Max. Marks	100	0	100
Examination Time	3 hours	-	-

**Part B- Contents of the Course**

**Instructions for Paper- Setter:** The examiner will set 9 questions asking two questions from each unit and one compulsory question by taking course learning outcomes (CLOs) into consideration. The compulsory question (Question No. 1) will consist of 7 parts covering entire syllabus. The examinee will be required to attempt 5 questions, selecting one question from each unit and the compulsory question. All questions will carry equal marks.

Unit	Topics	Contact Hours
I	Financial Management: Nature, significance, objectives and scope; Functions of finance executive in an organization; Time value of money.	15
II	Financial forecasting; Concept, benefits and techniques; Sources of finance; Financial planning: Need, importance, process and drafting a financial plan; Cost of Capital: Concept, Significance, computation of cost of capital- simple and weighted; Recent developments in financial management.	15
III	Capital structure: Concept, determinants and theories; Capital Budgeting Decisions: Nature, importance, factors influencing capital expenditure decisions, Evaluation criteria and risk analysis; Capital	15

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	rationing.	
IV	Working Capital Management and Control: Need, types & determinants, assessment of working capital requirements; Management of cash; Marketable securities; Receivables; Dividend decisions: Concept, types of dividend, dividend policies, determinants of dividend decisions, theories of dividend, dividend practices in India.	15
Total Contact Hours		60
Suggested Evaluation Methods		
Internal Assessment: 30		End Term Examination: 70
➤ Theory	30	➤ Theory: 70
• Class Participation:	5	Written Examination
• Seminar/presentation/assignment/quiz/class test etc.:	10	
• Mid-Term Exam:	15	
Part C-Learning Resources		
Recommended Books/e-resources/LMS:		
<ul style="list-style-type: none"><li>• Hampton: Financial Decision Making, Prentice Hall of India, New Delhi.</li><li>• Khan, M. Y. and Jain ,P.K.: Financial Management, Tata McGraw Hill, New Delhi.</li><li>• Pandey, I.M. Financial Management, Vikas Publishing House, Delhi.</li><li>• Prasanna, Chandra: Financial Management, Tata McGraw Hill, New Delhi.</li><li>• Kishore, Ravi M.: Financial Management Taxmann Publications Pvt. Ltd., New Delhi.</li><li>• Sinha, Pradip Kumar: Financial Management, Excel Books, New Delhi.</li><li>• Van, Horne: Financial Management and Policy, Prentice Hall of India, New Delhi.</li></ul>		


  
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Part A - Introduction			
Name of Programme	Commerce		
Semester	I		
Name of the Course	Indian Business Environment		
Course Code	M24-COM-103		
Course Type	CC		
Level of the course	400-499		
Pre-requisite for the course (if any)	NIL		
Course Learning Outcomes (CLO) After completing this course, the learner will be able to:	CLO 1: Understand concept and nature of Business Environment. CLO 2: Acquaint environmental scanning and economic planning. CLO 3: Develop an understanding of various economic and technological policies pertaining to business environment. CLO 4: Familiarize with legal aspects of Indian Business Environment.		
Credits	Theory	Tutorial	Total
	3	1	4
Teaching Hours per week	3	1	4
Internal Assessment Marks	30	0	30
End Term Exam Marks	70	0	70
Max. Marks	100	0	100
Examination Time	3 hours	-	-
Part B- Contents of the Course			
<b>Instructions for Paper- Setter:</b> The examiner will set 9 questions asking two questions from each unit and one compulsory question by taking course learning outcomes (CLOs) into consideration. The compulsory question (Question No. 1) will consist of 7 parts covering entire syllabus. The examinee will be required to attempt 5 questions, selecting one question from each unit and the compulsory question. All questions will carry equal marks.			
Unit	Topics		Contact Hours
I	Business environment: Concept, nature, importance and types of environments; Changing dimensions of business environment; Interaction matrix of different environment factors; Organisational and Environmental scanning: Concept, objectives, process and techniques; Economic planning in India: Success and failure.		15
II	Economic system; Salient feature of Indian economy; Liberalisation; Privatization; Globalization; Disinvestment in public sector units; NITI Ayog- concept, significance, objectives and machinery; Business ethics; Corporate governance; Social responsibility of business; Social		15

	audit.	
III	Fiscal policy; Monetary policy; Industrial policy; Industrial licensing policy; EXIM policy; Industrial sickness; Development and protection of small-scale industry; Technology transfer.	15
IV	The environment (Protection) Act; Consumer Protection Act; Competition Act; Foreign Exchange Management Act; Intellectual Property Law in India.	15
<b>Total Contact Hours</b>		60

#### **Suggested Evaluation Methods**

<b>Internal Assessment: 30</b>		<b>End Term Examination: 70</b>	
➤ <b>Theory</b>	<b>30</b>	➤ <b>Theory:</b>	<b>70</b>
• Class Participation:	5	Written Examination	
• Seminar/presentation/assignment/quiz/class test etc.:	10		
• Mid-Term Exam:	15		

#### **Part C-Learning Resources**

##### **Recommended Books/e-resources/LMS:**

- Akhileshwar Pathak: Legal Aspects of Business. New Delhi: Mc Graw Hill Education.
- Arya, P. P. and Tandon, B. B.: Economic Reforms in India, Deep and Deep Publishers, New Delhi.
- Aswathappa, K: Essentials of Business Environment, Himalaya Publishing House, New Delhi.
- Cherunilam Francis: Business Environment, Himalaya Publishing House, New Delhi.
- Economic Survey – Various Issues, Govt. of India, Ministry of Finance.
- Justin Paul: Business Environment, Tata McGraw Hill, New Delhi.
- Mishra and Puri: Economic Environment of Business, Himalaya Publishing House, New Delhi.
- Rosy Joshi and Sangam Kapoor: Business Environment, Kalyani Publishers, New Delhi.
- Saleem Saikh: Business Environment, Himalaya Publishing House, New Delhi.
- Sengupta, N.K: Government and Business in India, Vikas Publication, New Delhi.

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**Session: 2024-25**

**Part A – Introduction**

Name of Programme	Commerce		
Semester	I		
Name of the Course	Business Research Methods		
Course Code	M24-COM-104		
Course Type	CC		
Level of the course	400-499		
Pre-requisite for the course (if any)	NIL		
Course Learning Outcomes (CLO) After completing this course, the learner will be able to:	CLO 1: Formulate research problem and identify variables. CLO 2: Develop an understanding of various research designs. CLO 3: Demonstrate knowledge of research process by undertaking a literature review. CLO 4: Interpret results generated from data analysis and report the findings. CLO 5*: Applications of statistical techniques using statistical softwares.		
Credits	Theory	Practical	Total
	3	1	4
Teaching Hours per week	3	2	5
Internal Assessment Marks	20	10	30
End Term Exam Marks	50	20	70
Max. Marks	70	30	100
Examination Time	3 hours	3 hours	-

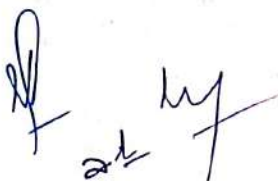
**Part B- Contents of the Course**

**Instructions for Paper- Setter:** The examiner will set 9 questions asking two questions from each unit and one compulsory question by taking course learning outcomes (CLOs) into consideration. The compulsory question (Question No. 1) will consist of 5 parts covering entire syllabus. The examinee will be required to attempt 5 questions, selecting one question from each unit and the compulsory question. All questions will carry equal marks.

Unit	Topics	Contact Hours
I	Business research: Concept, significance, categories-basic, applied; Types of research: Analytical, applied, conceptual, empirical, experimental, casual; Approaches to research: Quantitative, qualitative, longitudinal, cross sectional; Methods vs methodology; Research Problem: Concept, selection, defining research questions, formulation of research problem, framing of research hypothesis, developing research plan.	12
II	Research process: Concept, steps; Research design: Concept, significance, types – Descriptive, exploratory, conclusive, experimental; Variables: Meaning, need, types; Measurement: Scales	11

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	of measurement; Likert's scale: Concept, types; Reliability; Validity: concept, types; Literature Review: Concept, process, types-traditional, conceptual, narrative, systematic, critical, Meta- analysis; Citation; Referencing (APA style).	
III	Sampling: Concept, need, types, characteristics of a good sample; population vs sample; types of errors; Data collection and analysis: Types, tabulation, approaches; Questionnaire, interview, observation, experimentation, survey methods, case study method; Hypothesis Testing: Concept, process, types, t- test, z-test (single, two populations and paired sample); Test of Association: Chi Square test; ANOVA; Multiple Regression Analysis; Factor analysis.	11
IV	Interpretation of data: Concept and techniques; Report writing: Significance, types of reports, Layout of a good report, Precautions in report writing; Writing a research proposal: Purpose, nature, evaluation, content, format, considerations, presentation; Research ethics: concept; need, principles, ethical issues in research.	11
Total Contact Hours		45
Practicals		Contact Hours
V*	Applications of questionnaire analysis, hypothesis testing: T-test, Z-test, chi square test, ANOVA (one factor and two factors) using statistical softwares, report writing.	30
Suggested Evaluation Methods		
Internal Assessment: 30		End Term Examination: 70
➤ Theory	20	➤ Theory: 50
• Class Participation:	5	Written Examination
• Seminar/presentation/assignment/quiz/class test etc.:	5	
• Mid-Term Exam:	10	
➤ Practicum	10	➤ Practicum 20
• Class Participation:	-	Lab record, Viva-Voce, write-up and execution of the practical
• Seminar/Demonstration/Viva-voce/Lab records etc.:	10	
• Mid-Term Exam:	-	
Part C-Learning Resources		
Recommended Books/e-resources/LMS:		
<ul style="list-style-type: none"><li>• Adhikari, D. &amp; Pandey, D. L., Business Research Methods, Asmita Publications.</li><li>• Bajpai, N., Business Research Methods, Pearson Education, India.</li><li>• Cooper, Donald &amp; Schindler, S., Business Research Methods, McGraw Hill, Indian Edition.</li><li>• Kale, N.G., &amp; Ahmed, M., Business Research Methods, Vipul Prakshan.</li><li>• Karunakarna, K., Business Research Methods –Text and Cases, Himalaya Publishing House.</li><li>• Malhorta, K. Naresh, Marketing Research, Pearson.</li><li>• Nargundkar, R., Marketing Research: Text and Cases, McGraw Hill Publication.</li><li>• Sekran, Uma, Research Methods in Business, Goodreads.</li></ul>		








Session: 2024-25			
Part A - Introduction			
Name of Programme	Commerce		
Semester	I		
Name of the Course	RETAILING		
Course Code	M24-COM-105		
Course Type	CC		
Level of the course	400-499		
Pre-requisite for the course (if any)	NIL		
Course Learning Outcomes (CLO) After completing this course, the learner will be able to:	CLO 1: Understand the nature and importance of Retailing. CLO 2: Strategic Planning, Ownership Styles and Retail Formats CLO 3: Understanding the Retail Consumer and Basic Customer Analytic CLO 4: Retail Advertising and Promotions		
Credits	Theory	Tutorial	Total
	3	1	4
Teaching Hours per week	3	1	4
Internal Assessment Marks	30	0	30
End Term Exam Marks	70	0	70
Max. Marks	100	0	100
Examination Time	3 hours	-	-
Part B- Contents of the Course			
<b>Instructions for Paper- Setter:</b> The examiner will set 9 questions asking two questions from each unit and one compulsory question by taking course learning outcomes (CLOs) into consideration. The compulsory question (Question No. 1) will consist of 7 parts covering entire syllabus. The examinee will be required to attempt 5 questions, selecting one question from each unit and the compulsory question. All questions will carry equal marks.			
Unit	Topics		Contact Hours
I	Introduction: Meaning, nature, scope, importance, growth and present size of distribution and retail industry. Career in retailing and distribution, Future of retailing and distribution in India Distribution channels - concept and role; types of distribution channels; Factors affecting choice of distribution channel;.		16
II	Retailer and wholesaler; Physical distribution of goods, Transportation ; Warehousing; Inventory control ; Order Processing. Marketing Channels: Definition & Importance, Functions of Marketing Channels – Intensive, Selective & Exclusive distribution strategies, Decisions in Channel Management Wholesaling: Concept, Importance, Functions – Wholesaler Marketing Decisions – Trends in Wholesaling		14

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III	Types of Retailing: Stores classified by owners; Stores classified by merchandising categories; Wheel of retailing; Traditional retail formats vs. modern retail formats in India; Store and non-store based formats; Cash and carry business - Meaning, nature and scope; Retailing models – Franchiser franchisee, directly owned; Wheel of retailing and retailing life cycle; Co-operation and conflict with other retailers.	16
IV	Management of Retailing Operations: Retailing management and "the total performance model; Functions of retail management; Retail planning - importance and process; Developing retailing strategies, An overview of online Retailing	14
<b>Total Contact Hours</b>		<b>60</b>
<b>Suggested Evaluation Methods</b>		
<b>Internal Assessment: 30</b>		<b>End Term Examination: 70</b>
➤ <b>Theory</b>	<b>30</b>	➤ <b>Theory:</b> <b>70</b>
• Class Participation:	5	Written Examination
• Seminar/presentation/assignment/quiz/class test etc.:	10	
• Mid-Term Exam:	15	
<b>Part C-Learning Resources</b>		
<b>Recommended Books/e-resources/LMS:</b>		
<ul style="list-style-type: none"> <li>1. Retailing Management – Swapna Pradhan</li> <li>2. Channel Management &amp; Retail Management – Meenal Dhotre</li> <li>3. Retail Management – Gibson Vedamani</li> <li>4. Marketing Management – Kotler Philip</li> <li>5. Physical Distribution &amp; Logistics Management – Dr. Subhash Bhawe</li> </ul>		



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**Part A - Introduction**

Name of Programme	Commerce		
Semester	I		
Name of the Course	Business Valuation		
Course Code	M24-COM-106		
Course Type	OEC		
Level of the course	400-499		
Pre-requisite for the course (if any)	NIL		
Course Learning Outcomes (CLO) After completing this course, the learner will be able to:	CLO 1: Understand the concept of valuation. CLO 2: Critically evaluate the approaches of business valuation. CLO 3: Gain insights on valuation of assets and liabilities. CLO 4: Apply the valuation techniques in Merger & Acquisition.		
Credits	Theory	Tutorial	Total
	3	1	4
Teaching Hours per week	3	1	4
Internal Assessment Marks	30	0	30
End Term Exam Marks	70	0	70
Max. Marks	100	0	100
Examination Time	3 hours	-	-

**Part B- Contents of the Course**

**Instructions for Paper- Setter:** The examiner will set 9 questions asking two questions from each unit and one compulsory question by taking course learning outcomes (CLOs) into consideration. The compulsory question (Question No. 1) will consist of 7 parts covering entire syllabus. The examinee will be required to attempt 5 questions, selecting one question from each unit and the compulsory question. All questions will carry equal marks.

Unit	Topics	Contact Hours
I	Valuation: Understanding value, nature and scope of valuation, types, objectives, determination of value; Business Valuation: Concept, elements, importance, valuation approaches, choice of approach, fair market value, adjustment, efficient market hypothesis, impact of capital structure on the market value of the company.	16
II	Discounted cash flow valuation: Concept, assumptions, importance, advantages, procedure and application; Asset Valuation: Determining book value, adjustment in book value, factors in assets valuation; Valuation of Assets & Liabilities: Valuation of fixed assets, valuation of investments.	14

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III	Valuation of intangibles assets: Concept, criteria for identification, valuation, Issues in valuation; Valuation of brands: Concept, need, steps, approaches; Valuation of intangibles capital: Concept, need, components, approaches; valuation of liabilities.	14
IV	Valuation of Merger & Acquisition: Concept, forces driving M&A activities, theories, estimating merger gains and costs, challenges in merger process, valuation of M&A, legal procedure, takeover defences; Restructuring: Meaning, broad areas, techniques, implications.	16
Total Contact Hours		60
Suggested Evaluation Methods		
Internal Assessment: 30		End Term Examination: 70
➤ Theory	30	➤ Theory: 70
• Class Participation:	5	Written Examination
• Seminar/presentation/assignment/quiz/class test etc.:	10	
• Mid-Term Exam:	15	
Part C-Learning Resources		
Recommended Books/e-resources/LMS:		
<ul style="list-style-type: none"><li>• Moshal, B.S. -Business and Industrial Laws, Ane Books Pvt. Ltd.</li><li>• Kumar, H.L. -Compliances under Labour Laws, Universal Law Publishing Co.</li><li>• Kapoor, N.D. -Elements of Industrial Laws, S. Chand &amp; Sons.</li><li>• Ghosh, P. and Nandan, S.- Industrial Relations and Labour Laws, McGraw Hill.</li><li>• Srivastava, S.C. -Industrial Relations and Labour Laws, Vikas Publishing House.</li><li>• Tulsian, P.C.- Business and Industrial Laws, Tata Mc-Graw Hill Education.</li></ul>		

  
  
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**Part A - Introduction**

Name of Programme	Commerce		
Semester	I		
Name of the Course	Strategic Management		
Course Code	M24-COM-107		
Course Type	OEC		
Level of the course	400-499		
Pre-requisite for the course (if any)	NIL		
Course Learning Outcomes (CLO) After completing this course, the learner will be able to:	CLO 1: Get the knowledge of strategic management process and develop strategic vision, mission, and objectives of business. CLO 2: Understand the various level of strategy along with available generic strategic alternatives. CLO 3: Learn the strategic choice making process. CLO 4: Understand the various issues involved in strategic implementation along with the process and techniques of strategic evaluation and control.		
Credits	Theory	Tutorial	Total
	3	1	4
Teaching Hours per week	3	1	4
Internal Assessment Marks	30	0	30
End Term Exam Marks	70	0	70
Max. Marks	100	0	100
Examination Time	3 hours	-	-

**Part B- Contents of the Course**

**Instructions for Paper- Setter:** The examiner will set 9 questions asking two questions from each unit and one compulsory question by taking course learning outcomes (CLOs) into consideration. The compulsory question (Question No. 1) will consist of 7 parts covering entire syllabus. The examinee will be required to attempt 5 questions, selecting one question from each unit and the compulsory question. All questions will carry equal marks.

Unit	Topics	Contact Hours
I	Strategy: Concept, characteristics, importance and levels; Strategic decision making: Concept, significance and approaches; Strategic management process; Developing a strategic vision, mission and setting objectives.	15
II	Strategy formulation: Environmental appraisal: Concept and components of environment; Analyzing the external (general and industry) environment; Organizational appraisal; Dynamics of internal environment, methods and techniques of organizational appraisal;	15

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	Porter' generic strategies.	
III	Strategy alternatives: Stability, expansion, retrenchment and combination strategies; Variations strategy: Internal and external alternatives, related and unrelated alternatives, horizontal and vertical alternatives; Competitive business strategy, Cost leadership focus and differentiation strategy, international level strategic alternatives; Strategic choice: Process, choice tmodels, managerial factors.	15
IV	Strategy implementation: Challenges of change and organizational learning; Strategy and structural decisions; Behavioural issues in implementation; Operational decisions in implementation; Strategic evaluation and control: Need, process and techniques; Strategic issues in technological era; Strategic management for new entrepreneurial ventures.	15
Total Contact Hours		60
Suggested Evaluation Methods		
Internal Assessment: 30		End Term Examination: 70
➤ Theory	30	➤ Theory: 70
• Class Participation:	5	Written Examination
• Seminar/presentation/assignment/quiz/class test etc.:	10	
• Mid-Term Exam:	15	
Part C-Learning Resources		
Recommended Books/e-resources/LMS:		
<ul style="list-style-type: none"><li>• Bhattacharya S.K. and Venkataramia N.: Managing Business Enterprises: Strategies, Structure and Systems, Vikas Publishing House, N. Delhi.</li><li>• Ferrel Lucas and Luck: Marketing Strategy, Dryden Press.</li><li>• Gupta, C. B., Strategic management- Text and Cases, S. Chand and CO. New Delhi.</li><li>• Jauch and Glueck: Business Policy and Strategic Management. Tata McGraw Hill, N. Delhi.</li><li>• Kazmi, Azhar: Business Policy, Tata McGraw Hill Publishing Co. Ltd., N. Delhi.</li><li>• Miller, Alex: Strategic Management, Irwin McGraw Hill, Boston.</li><li>• Thompson, Arthur A. : Strategic Management, Tata McGraw Hill, N. Delhi.</li></ul>		


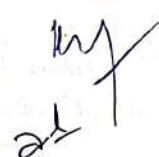
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Session: 2024-25			
Part A – Introduction			
Name of Programme	Commerce		
Semester	II		
Name of the Course	Human Resource Management		
Course Code	M24-COM-201		
Course Type	CC		
Level of the course	400-499		
Pre-requisite for the course (if any)	NIL		
Course Learning Outcomes (CLO) After completing this course, the learner will be able to:	CLO 1: Understand the concept of Human Resource Management in Indian and Global context. CLO 2: Learn about manpower planning, recruitment and selection process. CLO 3: Gain insights of HR Development and career planning. CLO 4: Develop the understanding of performance appraisal and compensation decisions.		
Credits	Theory	Tutorial	Total
	3	1	4
Teaching Hours per week	3	1	4
Internal Assessment Marks	30	0	30
End Term Exam Marks	70	0	70
Max. Marks	100	0	100
Examination Time	3 hours	-	-
Part B- Contents of the Course			
<b>Instructions for Paper- Setter:</b> The examiner will set 9 questions asking two questions from each unit and one compulsory question by taking course learning outcomes (CLOs) into consideration. The compulsory question (Question No. 1) will consist of 7 parts covering entire syllabus. The examinee will be required to attempt 5 questions, selecting one question from each unit and the compulsory question. All questions will carry equal marks.			
Unit	Topics		Contact Hours
I	Human resource management: Concept, evolution, scope and importance, objectives and functions; Qualities, role and functions of human resource manager; HRM in dynamic environment; Flexi working hours; Work from home policy; Human resource policies; Human resource planning; Job analysis.		16
II	Recruitment; Selection; Induction and placement; Work force mobility; Promotion, demotion, transfer and separations.		14
III	Training; Executive development; Career planning and development; Job evaluation; Quality of work life.		16

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IV	Performance and potential Appraisal; Compensation management; incentives and employee benefits; Personnel records & HR audit; International human resource management; Job satisfaction.	14
<b>Total Contact Hours</b>		60
<b>Suggested Evaluation Methods</b>		
<b>Internal Assessment: 30</b>		<b>End Term Examination: 70</b>
➤ Theory	30	➤ Theory: 70
• Class Participation:	5	Written Examination
• Seminar/presentation/assignment/quiz/class test etc.:	10	
• Mid-Term Exam:	15	
<b>Part C-Learning Resources</b>		
<b>Recommended Books/e-resources/LMS:</b>		
<ul style="list-style-type: none"> <li>• Armstrong, M. Handbook of HRM Practice. USA: Kogan Page.</li> <li>• Ashwathhapa K.– Human Resource management McGraw hills.</li> <li>• Basak, S. P. Human Resource Management: Text &amp; Cases.: Pearson.</li> <li>• Mamoria, C.B., S.V. Gankar, Personnel Management: Himalaya Publication.</li> <li>• Dessler, G. Human Resource Management. New Delhi: Prentice Hall.</li> <li>• Rao VSP, Human resource management, Excel Publishers.</li> <li>• Rao, P. Subba. Essentials of Human Resource Management &amp; Industrial Management: Text &amp; Cases. New Delhi: Himalaya Publication.</li> </ul>		



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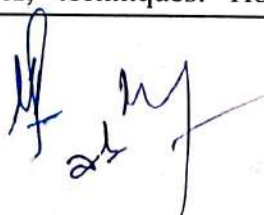
**Part A - Introduction**

Name of Programme	Commerce		
Semester	II		
Name of the Course	Fraud Investigation and Forensic Accounting		
Course Code	M24-COM-202		
Course Type	CC		
Level of the course	400-499		
Pre-requisite for the course (if any)	NIL		
Course Learning Outcomes (CLO) After completing this course, the learner will be able to:	<p>CLO 1: Understand the fraud red flags and basic fraud examination concepts.</p> <p>CLO 2: Critically evaluate the various kinds of corporate frauds.</p> <p>CLO 3: Comprehend the concept of forensic accounting in context of corporate frauds.</p> <p>CLO 4: Gain insights about forensic accounting techniques and legal issues.</p>		
Credits	Theory	Tutorial	Total
	3	1	4
Teaching Hours per week	3	1	4
Internal Assessment Marks	30	0	30
End Term Exam Marks	70	0	70
Max. Marks	100	0	100
Examination Time	3 hours	-	-

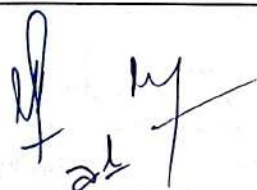
**Part B- Contents of the Course**

**Instructions for Paper- Setter:** The examiner will set 9 questions asking two questions from each unit and one compulsory question by taking course learning outcomes (CLOs) into consideration. The compulsory question (Question No. 1) will consist of 7 parts covering entire syllabus. The examinee will be required to attempt 5 questions, selecting one question from each unit and the compulsory question. All questions will carry equal marks.

Unit	Topics	Contact Hours
I	Financial Crimes: Meaning, prevalence, fraud triangle; Types of financial crimes-fraud, bribery, corruption, money laundering, terrorism financing; Types of fraud-accounting fraud, asset misappropriation, consumer fraud, corporate frauds, data theft/cyber frauds, securities frauds, tax fraud; Channels of financial crime: In-person, over the phone, digital channels, banking system, cross channels; Similarities between fraud, theft and embezzlement; White collar crime.	16
II	Fraud detection & prevention: Definition, mechanism; Red flags: Concept, classification, types, techniques: Horizontal & vertical	14



	analysis, ratio analysis, surprise audits; Perception of Detection; Approaches to fraud prevention; Fraud Investigation: definition, axioms, methodology, difference between fraud investigation; financial statement audit.	
III	Forensic Accounting: Introduction, meaning, evolution, scope, difference between fraud examination and forensic accounting; roles and responsibilities of fraud examiners; Role and responsibilities of forensic accountants; Forensic accounting process: Initialisation, development of plan, collection of evidences, interviewing and interrogation, analysis and reporting.	16
IV	Forensic accounting techniques: General, statistical, digital/electronic forensics, data mining; Forensic accounting and Legislations: IT Act, 2000, Prevention of Money Laundering Act 2002, Government enforcements.	14
<b>Total Contact Hours</b>		60
<b>Suggested Evaluation Methods</b>		
<b>Internal Assessment: 30</b>		<b>End Term Examination: 70</b>
➤ <b>Theory</b>	<b>30</b>	➤ <b>Theory:</b> <b>70</b>
• Class Participation:	5	Written Examination
• Seminar/presentation/assignment/quiz/class test etc.:	10	
• Mid-Term Exam:	15	
<b>Part C-Learning Resources</b>		
<b>Recommended Books/e-resources/LMS:</b>		
<ul style="list-style-type: none"><li>• Gupta, S., Corporate Frauds and their Regulation in India, Bharat Law House Pvt. Ltd.</li><li>• Mark, J., &amp; Nigrini, Forensic Analytics Methods and Techniques for Forensic Accounting Willey Publishers.</li><li>• Kranacher, M. J. and Riley, R.- Forensic Accounting and Fraud Examination, Wiley Publishing</li><li>• Golden, T. and Salak, S.- A Guide to Forensic Accounting Investigation, Wiley Publishers.</li></ul>		





Session: 2024-25			
Part A - Introduction			
Name of Programme	Commerce		
Semester	II		
Name of the Course	International Business		
Course Code	M24-COM-203		
Course Type	CC		
Level of the course	400-499		
Pre-requisite for the course (if any)	NIL		
Course Learning Outcomes (CLO) After completing this course, the learner will be able to:	CLO 1: Develop an understanding of changing dynamics of international business. CLO 2: Understand MNCs and theoretical dimensions of international trade CLO 3: analyze the significance of different regional economic integration and international economic organizations. CLO 4: Familiarize with foreign exchange market.		
Credits	Theory	Tutorial	Total
	3	1	4
Teaching Hours per week	3	1	4
Internal Assessment Marks	30	0	30
End Term Exam Marks	70	0	70
Max. Marks	100	0	100
Examination Time	3 hours	-	-
Part B- Contents of the Course			
<b>Instructions for Paper- Setter:</b> The examiner will set 9 questions asking two questions from each unit and one compulsory question by taking course learning outcomes (CLOs) into consideration. The compulsory question (Question No. 1) will consist of 7 parts covering entire syllabus. The examinee will be required to attempt 5 questions, selecting one question from each unit and the compulsory question. All questions will carry equal marks.			
Unit	Topics	Contact Hours	
I	International business: Nature, importance and scope; Framework for analyzing international business environment: Geographical, economic, socio-cultural, political and legal environment; Internationalization stages and orientations; International product life cycles; Modes of entry into international businesses; Technology transfers: importance, types and issues.	15	
II	Multinational corporations: nature, types and role; Foreign investment: Nature, types and barriers; Tariff and non-tariff barriers; Theories of international business; Balance of payments (BOP).	15	
III	Regional economic co-operation: Concept, types and rationale, Structure and functioning of EU, USMCA, ASEAN, SAFTA;	15	



	International economic institutions: WTO, UNCTAD, IMF, World Bank; Generalized system of preferences; International commodity agreements.	
IV	Foreign exchange markets: Nature, participants; Foreign exchange rate: Concept, determinants; Exchange rate systems: Fixed and floating, soft peg, crawling peg, free float, managed float; Exchange rates arrangement in India; Foreign exchange risks and exposures: Types and management.	15
<b>Total Contact Hours</b>		60
<b>Suggested Evaluation Methods</b>		
<b>Internal Assessment: 30</b>		<b>End Term Examination: 70</b>
➤ <b>Theory</b>	<b>30</b>	➤ <b>Theory: 70</b>
• Class Participation:	5	Written Examination
• Seminar/presentation/assignment/quiz/class test etc.:	10	
• Mid-Term Exam:	15	
<b>Part C-Learning Resources</b>		
<b>Recommended Books/e-resources/LMS:</b>		
<ul style="list-style-type: none"> <li>Alan, M. Rugman and Richard, M. Hodgetts: International Business, Pearson Publication, New Delhi.</li> <li>Arya, P. P. and Tondon, B. B.: Economic Reforms in India; Deep and Deep, New Delhi.</li> <li>Cherunilam Francis, International Business: Texts and Cases, Himalaya Publishing House, New Delhi.</li> <li>Daniels Radebaugh Sullivan: International Business Environments and Operations, Pearson Publication, New Delhi.</li> <li>Griffin, R. W. &amp; Pustay, M. W. (2015). International Business: A Managerial Perspective. Pearson.</li> <li>Menipaz, E., Menipaz A. and Tripathi S.S. International Business : Theory and Practice.</li> <li>Michael, R. Czinkota; Llkka, A. Ronkainen; and Michael, H. Moffet: International Business, Thomason Publication, New Delhi.</li> <li>New Delhi. Sage Publications India Pvt. Ltd</li> <li>Robert Grosse and Duane Kujawa: International Business, Irwin Publication, New Delhi.</li> <li>Saleem Saikh, Business Environment, Himalaya Publishing House, New Delhi.</li> <li>Sundaram Anant, K. and Black, J. Stewart: The International Business Environment, Prentice Hall of India, New Delhi.</li> <li>Tayeb Monis H.: The Global Business Environment – An Introduction, Sage Publication, New Delhi.</li> <li>Vyuptakesh Sharan: International Business: Concepts, Environment and Strategy, Pearson Publication, New Delhi.</li> </ul>		

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Session: 2024-25			
Part A - Introduction			
Name of Programme	Commerce		
Semester	II		
Name of the Course	Stock Market Operations		
Course Code	M24-COM-204		
Course Type	CC		
Level of the course	400-499		
Pre-requisite for the course (if any)	NIL		
Course Learning Outcomes (CLO) After completing this course, the learner will be able to:	<p>CLO 1: Understand Investments and securities market.</p> <p>CLO 2: Comprehend about the Stock exchanges functioning and indices.</p> <p>CLO 3: Gain insights on foreign stock exchanges.</p> <p>CLO 4: Know about mutual fund trading and recent developments.</p> <p>CLO5* Develop skills on practical aspects of stock market operations.</p>		
Credits	Theory	Practical	Total
	3	1	4
Teaching Hours per week	3	2	5
Internal Assessment Marks	20	10	30
End Term Exam Marks	50	20	70
Max. Marks	70	30	100
Examination Time	3 hours	3 hours	-

### Part B- Contents of the Course

**Instructions for Paper- Setter:** The examiner will set 9 questions asking two questions from each unit and one compulsory question by taking course learning outcomes (CLOs) into consideration. The compulsory question (Question No. 1) will consist of 5 parts covering entire syllabus. The examinee will be required to attempt 5 questions, selecting one question from each unit and the compulsory question. All questions will carry equal marks.

Unit	Topics	Contact Hours
I	Fundamentals of Investment: Concept, investment process, features, types of investors, investment alternatives; Securities market in India: Concept, functions, types, intermediaries; Primary Market: Concept, role, methods of flotation of capital, investor protection, recent trends in primary market, SEBI guidelines for primary market; Secondary Market: Concept, organization regulatory framework for stock exchanges in India, defects in working of Indian stock exchanges, SEBI measures for secondary market.	12
II	Listing of securities: Merit and demerits, listing requirements,	11

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	procedure, fee, listing of right issue, bonus shares, further issue, delisting procedure; DEMAT: Concept, opening requirements, type of brokers; Stock market terminologies: Stock split, market trends, crash, types of trading, types of order, correction, dividend, circuit, bad delivery, short delivery, intraday trading, margin trading, rolling statement, clearance statement.	
III	Indian Stock Exchanges: BSE-different trading systems, share groups, BOLT system, types of settlements, pay in and pay out, auction; NSE-market segments, NEAT system, market types, DEMAT settlement, institutional segment, funds settlement, auction, OTSEI-need, features, participants, listing procedure, trading and settlement, factors; Overview of foreign stock exchanges: NYSE & NASDAQ- trading players, role of specialist, trading and technology procedure.	11
IV	Stock market indices: Concept, purpose, considerations in developing index, methods (weighted aggregate value method, weighted average of price relative method), stock market indices in India-BSE SENSEX, NSE indices- S&P, CNX Nifty, scrip selection criteria; Mutual funds: History, organization, types of mutual fund schemes, Net Assets Value (NAV), Role of AMCs in mutual funds, mutual fund companies in India, prospects, recent developments	11
<b>Total Contact Hours</b>		45
<b>Practical</b>		<b>Contact Hours</b>
V*	Discuss the following with live session demonstration, hands on practice session and through case studies <ul style="list-style-type: none"> <li>• DEMAT – opening and trading.</li> <li>• How to apply for IPO.</li> <li>• Intraday trading strategy.</li> <li>• Delivery and settlement procedure.</li> <li>• Virtual Trading.</li> <li>• Visit to NSE/BSE.</li> <li>• Compute NAV of a mutual fund.</li> <li>• Analyse various schemes of Mutual Funds and compute exit load.</li> </ul>	30
<b>Suggested Evaluation Methods</b>		
<b>Internal Assessment: 30</b>		<b>End Term Examination: 70</b>
➤ Theory	20	➤ Theory: 50
• Class Participation:	5	Written Examination
• Seminar/presentation/assignment/quiz/class test etc.:	5	
• Mid-Term Exam:	10	
➤ Practicum	10	➤ Practicum 20
• Class Participation:	-	Lab record, Viva-Voce, write-up and

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• Seminar/Demonstration/Viva-voce/Lab records etc.:	10	execution of the practical
• Mid-Term Exam:	-	

### Part C-Learning Resources

#### Recommended Books/e-resources/LMS:

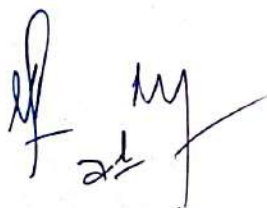
- Ahuja, N. L., Dawar, V., & Arrawatia, R. Corporate finance, PHI Learning Pvt. Ltd.
- Damodaran, A. Investment Validation: Tools and Technique for Determining value of any assets, John Wiley & Sons.
- Chandra, P.- Investment Analysis and Portfolio Management, Tata McGraw Hill.
- Goel, S. Financial Markets, Institutions and Services, PHI learning.
- Gitman, L.J. and Joehnk, M.D.- Fundamentals of Investing, Pearson.
- Kumar, Vinod and Nangia, Raj Sethi, Investing in Stock Markets, Anne books.
- Madura, Jeff, Personal Finance, Pearson.
- Pandian, P. —Security Analysis and Portfolio Management. Vikas Publishing House, New Delhi.
- Ranganatham, M., & Madhumathi, R. —Security Analysis and Portfolio Management, Pearson Education, India.
- Rustagi, R. P. Investment Management Theory and Practice, Sultan Chand & Sons.
- Singh J.K. and Singh A.K. —Investing in Stock Markets, A K Publications, Delhi.
- Tripath V. & Pawar N. —Investing in Stock Markets, Taxmann Publications.

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Session: 2024-25			
Part A - Introduction			
Name of Programme	Commerce		
Semester	II		
Name of the Course	Supply Chain Management		
Course Code	M24-COM-205		
Course Type			
Level of the course	400-499		
Pre-requisite for the course (if any)	Nil		
Course Learning Outcomes (CLO) After completing this course, the learner will be able to:	CLO 1: Understand the conceptual framework of supply chain management. CLO 2 Appreciate the role of SCM and its relationship with marketing mix. CLO 3: Comprehend the role of SCM in value delivery CLO 4: Be familiar with the operational and technologies used in SCM.		
Credits	Theory	Tutorial	Total
	3	1	4
Teaching Hours per week	3	1	4
Internal Assessment Marks	30	0	30
End Term Exam Marks	70	0	70
Max. Marks	100	0	100
Examination Time	3 hours	-	-
Part B- Contents of the Course			
<b>Instructions for Paper- Setter:</b> The examiner will set 9 questions asking two questions from each unit and one compulsory question by taking course learning outcomes (CLOs) into consideration. The compulsory question (Question No. 1) will consist of 7 parts covering entire syllabus. The examinee will be required to attempt 5 questions, selecting one question from each unit and the compulsory question. All questions will carry equal marks.			
Unit	Topics	Contact Hours	
I	Supply Chain Management: Concept, scope and importance in business operations; SCM vs Physical distribution approach - Differences and similarities; Evolution of SCM; Integrating inbound and outbound logistics: Strategies, techniques and benefits; Customer focus in Supply Chain: Understanding customer needs, enhancing customer satisfaction through SCM; SCM and profitability.	16	
II	Coordination function of SCM: Inter-functional & Inter-corporate Cooperation; SCM and total cost concept: Cost components, cost minimization strategies; SCM and marketing mix: Product, price, place, promotion integration; SCM's Influence on marketing strategies; Systems approach to SCM: Holistic view, benefits and	14	



	challenges.	
III	Marketing Channels: Functions, types, and role of channel members in SCM; Integrating marketing channels with marketing mix; Marketing channels and retailing strategy; Supply chain as value delivery system: Creating and delivering value, enhancing customer experience; Vendor relationships and distribution channel design.	14
IV	Customer service: Strategy and practices developing effective customer service; Integration for Efficiency: Transportation and logistics, selecting the right mode, multimodal transportation and documentation; Warehousing and material handling: Types and site selection; Order processing and management; SCM and information technology: IT-enabled SCM; ERP, JIT, and quality management; Third party logistics (3PL): Overview and benefits; Supply chain management in the Indian environment.	16
<b>Total Contact Hours</b>		<b>60</b>
<b>Suggested Evaluation Methods</b>		
<b>Internal Assessment: 30</b>		<b>End Term Examination: 70</b>
➤ <b>Theory</b>	<b>30</b>	➤ <b>Theory:</b> <b>70</b>
• Class Participation:	5	Written Examination
• Seminar/presentation/assignment/quiz/class test etc.:	10	
• Mid-Term Exam:	15	
<b>Part C-Learning Resources</b>		
<b>Recommended Books/e-resources/LMS:</b>		
<ul style="list-style-type: none"><li>• Bowersox D.J. &amp; Closs D.J., Logistics Management, McGraw-Hill International Editors.</li><li>• Chadwick and Shan Rajagopal, Strategic Supply Chain Management, Butterworth Heinemann.</li><li>• Gattorna J.L. &amp; Walters D.W., Managing the Supply: A Strategy Perspective, McMillan Business. Glaskowsky NA, Business Logistics, Dryden Press, Ohio, U.S.</li><li>• Heskett James, Business Logistics, Physical Distribution and Materials Management. Ronald Press.</li><li>• Sahay B.S., Supply Chain Management: For Global Competitiveness, 1st Ed. McMillan India Pvt. Ltd., New Delhi.</li><li>• Stern LW, El-Ausary Adell and Caughlan AI, Marketing Channels, Prentice Hall of India, New Delhi.</li><li>• Sunil chopra and Peter Meindl, Supply chain management – strategy, planning and operation, PHI.</li></ul>		



**Session: 2024-25**

**Part A - Introduction**

Name of Programme	Commerce		
Semester	II		
Name of the Course	Corporate Governance & Sustainability		
Course Code	M24-COM-206		
Course Type	DEC		
Level of the course	400-499		
Pre-requisite for the course (if any)	NIL		
Course Learning Outcomes (CLO) After completing this course, the learner will be able to:	<p>CLO 1: Understand the concept of corporate governance through Indian and International models.</p> <p>CLO 2: Know about the legal framework of corporate governance and disclosure practices.</p> <p>CLO 3: Gain insights about CSR and Sustainability.</p> <p>CLO 4: Apply sustainability approach in reporting and framing of indices.</p>		
Credits	Theory	Tutorial	Total
	3	1	4
Teaching Hours per week	3	1	4
Internal Assessment Marks	30	0	30
End Term Exam Marks	70	0	70
Max. Marks	100	0	100
Examination Time	3 hours	-	-

**Part B- Contents of the Course**

**Instructions for Paper- Setter:** The examiner will set 9 questions asking two questions from each unit and one compulsory question by taking course learning outcomes (CLOs) into consideration. The compulsory question (Question No. 1) will consist of 7 parts covering entire syllabus. The examinee will be required to attempt 5 questions, selecting one question from each unit and the compulsory question. All questions will carry equal marks.

Unit	Topics	Contact Hours
I	Framework of Corporate Governance: Concept, need, evolution, theories; Corporate governance and Arthashastra; Developments in India; Committees on corporate governance; Listing agreement; Voluntary guidelines; Elements of good corporate governance; Legislative framework in India: Board structure, composition board, board committees, powers; Disclosure and transparency; Mandatory and non-mandatory requirements; Disclosure under SEBI guidelines.	15
II	Board Committees: Need, types-mandatory committees, audit committee, nomination and remuneration committee, CSR committee, risk management committee; Corporate governance & stakeholders: Stakeholder concept, engagement, analysis, types; Rights of	16

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	shareholders, protection of minority shareholders, shareholder activism; Role of institutional investors in corporate governance; Whistle blower policy; Insider Trading; corporate governance forums: National foundation for corporate governance, OECD, global corporate governance forum, international corporate governance network, European corporate governance institute, The Asian corporate governance association, corporate secretaries International association.	
III	Corporate Social Responsibility: Concept, need and fundamentals of CSR; Approaches to CSR; Companies (CSR Policies) Rules, 2014 & 2021 (Amended); Corporate Citizenship; CSR assessment; CSR and philanthropy, National voluntary guidelines; Sustainability: Sustainable development, role of business in sustainable development; Corporate Sustainability & CSR.	15
IV	Corporate sustainability reporting framework: GRI guidelines; CSR reporting frameworks; Sustainability indices; ESG index; Sustainability Reporting- meaning, benefits, developments, role of government; Contemporary Developments: Kyoto protocol; Bali Roadmap; Integrated reporting, Environmental reporting.	14
<b>Total Contact Hours</b>		60
<b>Suggested Evaluation Methods</b>		
<b>Internal Assessment: 30</b>		<b>End Term Examination: 70</b>
➤ <b>Theory</b>	<b>30</b>	➤ <b>Theory:</b> <b>70</b>
• Class Participation:	5	Written Examination
• Seminar/presentation/assignment/quiz/class test etc.:	10	
• Mid-Term Exam:	15	
<b>Part C-Learning Resources</b>		
<b>Recommended Books/e-resources/LMS:</b>		
• Aggrawal Sanjay K., Anand Manoj, Corporate Social Responsibility in India: Cases and Developments After the Legal Mandate, Springer.		
• Aggrawal Sanjiv, Corporate Governance: Concept & Dimensions; Snow White Publications Pvt. Ltd.		
• Balasubramanian, N., Law of Corporate Governance: Principles & Perspectives, Snowwhite Publications Pvt. Ltd.		
• Kotler, P., & Nancy, Lee, Corporate Social Responsibility, Wiley-India Edition, New Delhi.		
• Mallin, Christine A., Corporate Governance (Indian Edition), Oxford University Press, Nw Delhi.		
• Mathur, U.C., Corporate Governance and Business Ethics (Text and Cases), Macmillan, India.		
• Sharma, J.P., Corporate Governance, Business Ethics & CSR, Ane Books Pvt Ltd, New Delhi.		

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Session: 2024-25

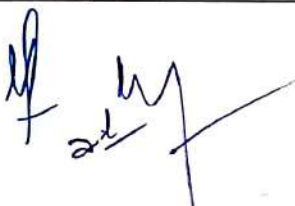
**Part A - Introduction**

Part A - Introduction			
Name of Programme	Commerce		
Semester	II		
Name of the Course	Advertising and Personal Selling		
Course Code	M24-COM-207		
Course Type	DEC		
Level of the course	400-499		
Pre-requisite for the course (if any)	NIL		
Course Learning Outcomes (CLO) After completing this course, the learner will be able to:	CLO 1: Understand the nature and importance of advertising. CLO 2: Prepare Ad Copy and media planning. CLO 3: Comprehend the conceptual framework of personal selling. CLO 4: Learn skills to execute various stages of personal selling.		
Credits	Theory	Tutorial	Total
	3	1	4
Teaching Hours per week	3	1	4
Internal Assessment Marks	30	0	30
End Term Exam Marks	70	0	70
Max. Marks	100	0	100
Examination Time	3 hours	-	-

**Part B- Contents of the Course**





**Instructions for Paper- Setter:** The examiner will set 9 questions asking two questions from each unit and one compulsory question by taking course learning outcomes (CLOs) into consideration. The compulsory question (Question No. 1) will consist of 7 parts covering entire syllabus. The examinee will be required to attempt 5 questions, selecting one question from each unit and the compulsory question. All questions will carry equal marks.

Unit	Topics	Contact Hours
I	Advertising: Concept, nature and importance; Advertising and communication; Types of advertising; Advertising management process; Social and economic aspects of advertising; Advertising objectives and budget.	16
II	Copy development and testing: Determining advertising message and copy headlines, body, copy logo, illustration, creative styles and advertising appeals; Media planning: Print, broadcasting and other media; Media selection and scheduling; Advertising agency and client relationship; Evaluating advertising effectiveness – Pre and post-tests.	14
III	Personal selling: Concept, nature, objectives, and importance; Salesmanship: Concept, objectives, importance and types; Types of selling situations and salesperson, qualities of an effective salesperson;	16





	Career opportunities in personal selling; Differences among personal selling, salesmanship, and sales force management; Theories of selling; Buyer-seller dyad.	
IV	Buying motives and their uses in personal selling; Personal selling process: Prospecting: Concept and methods, pre-approach, approach, sales presentation, objection handling, closing the sale, follow-up actions/after sale services; Approaches to personal selling; Sales reports and sales manuals; Role of IT in personal selling; Ethical issues in personal selling.	14
<b>Total Contact Hours</b>		60
<b>Suggested Evaluation Methods</b>		
<b>Internal Assessment: 30</b>		<b>End Term Examination: 70</b>
➤ <b>Theory</b>	<b>30</b>	➤ <b>Theory:</b> <b>70</b>
• Class Participation:	5	Written Examination
• Seminar/presentation/assignment/quiz/class test etc.:	10	
• Mid-Term Exam:	15	
<b>Part C-Learning Resources</b>		
<b>Recommended Books/e-resources/LMS:</b>		
<ul style="list-style-type: none"> <li>• Aaker, D.A. and Myers, J.G.- Advertising Management, Prentice Hall, New Delhi.</li> <li>• Batra, R., Myres, J.G. and Aaker, D.A.- Advertising Management, Prentice Hall, New Delhi.</li> <li>• Chunawala, S. A.- Sales Management with Personal selling and salesmanship, Himalaya Publishing house.</li> <li>• Davis, J.J.-Advertising Research, Prentice Hall, New Delhi.</li> <li>• Johnston, M. and Marshall, G.-Churchill/Ford/Walker's Sales Force Management, McGraw Hill, Singapore.</li> <li>• Gupta, C. B.- Personal selling and salesmanship, Scholar Tech Press, MKM Publishers.</li> <li>• Norris, J. S.- Advertising, Prentice Hall, New Delhi.</li> <li>• Stanton, W.J. and Shapiro, R.- Management of A Sales Force, McGraw Hill, Singapore.</li> </ul>		

Session: 2024-25			
PartA - Introduction			
Name of the Programme	Common to all PG Programmes		
Semester	2 <sup>nd</sup>		
Name of the Course	Constitutional, Human and Moral Values, and IPR		
Course Code	M24-CHM-201		
Course Type	CHM& IPR		
Level of the course	400-499		
Pre-requisite for the course (if any)	-		
Course Learning Outcomes (CLO) After completing this course, the learner will be able to:	<p>CLO-1: Learn the different Constitutional Values, Fundamental rights and duties enshrined in the India Constitution.</p> <p>CLO-2: Understand humanism, human virtues and values, and idea of International peace.</p> <p>CLO-3: Grasp the basic concepts of Moral Values and Professional Conduct which are required to become a part of the civil society and for developing professionalism.</p> <p>CLO-4: Understand concepts of Intellectual Property Rights, Copyright, Patent, Trademark etc., and about threats of Plagiarism.</p>		
Credits	Theory	Practical	Total
	2	0	2
Teaching Hours per week	2	0	2
Internal Assessment Marks	15	0	15
End Term Exam Marks	35	0	35
Max. Marks	50	0	50
Examination Time	3 hours		
PartB-Content of the Course			
<p><b>Instructions for Paper- Setter:</b> The examiner will set 9 questions asking two questions from each unit and one compulsory question by taking course learning outcomes (CLOs) into consideration. The compulsory question (Question No. 1) will consist at least 4 parts covering entire syllabus. The examinee will be required to attempt 5 questions, selecting one question from each unit and the compulsory question. All questions will carry equal marks.</p>			
Unit	Topics		Contact Hours

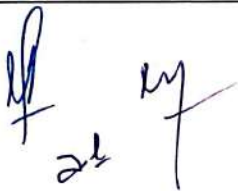


I	<b>Constitutional Values:</b> Historical Perspective of Indian Constitution; Basic Values enshrined in the Preamble of the Indian Constitution; Concept of Constitutional Morality; Patriotic Values and Ingredients Nation Building; Fundamental Rights and Duties ; Directive Principles of the State Policy.	8
II	<b>Humanistic Values:</b> Humanism, Human Virtues and Civic Sense; Social Responsibilities of Human Beings; Ethical ways to deal with human aspirations; Harmony with society and nature; Idea of International Peace and Brotherhood (VasudhaivKutumbkam).	7
III	<b>Moral Values and Professional Conduct</b> Understanding Morality and Moral Values; Moral Education and Character Building; Ethics of Relations: Personal, Social and Professional; Introduction to Gender Sensitization; Affirmative approach towards Weaker Sections (SCs, STs, OBCs, EWS& DAs); Ethical Conduct in Higher Education Institutions; Professional Ethics.	8
IV	<b>Intellectual Property Rights:</b> Meaning, Origins and Nature of Intellectual Property Rights (IPRs);Different Kinds of IPRs – Copyright, Patent, Trademark, Trade Secret/Design, Design, Traditional Knowledge; Infringement and Offences of IPRs – Remedies and Penalties; Basics ofPlagiarism policy of UGC.	7
	<b>Note: Scope of the syllabus shall be restricted to generic and introductory level of mentioned topics.</b>	
<b>Total Contact Hours</b>		30
<b>SuggestedEvaluationMethods</b>		
<b>InternalAssessment: 15</b>		<b>End Term Examination: 35</b>
➤ <b>Theory</b>	<b>15</b>	➤ <b>Theory</b> <b>35</b>
• Class Participation:	4	Written Examination
• Seminar/presentation/assignment/quiz/class test etc.:	4	
• Mid-Term Exam:	7	
<b>PartC-Learning Resources</b>		
<b>Recommended Books/e-resources/LMS:</b>		
Ahuja, V K. (2017). <i>Law relating to Intellectual Property Rights</i> , India, IN: Lexis Nexis.		
Bajpai, B. L., <i>Indian Ethos and Modern Management</i> , New Royal Book Co., Lucknow, 2004.		
Basu, D.D., <i>Introduction to the Constitution of India</i> (Students Edition) Prentice Hall of India Pvt. Ltd New Delhi, 20th ed., 2008.		
Dhar, P.L. & R.R. Gaur, <i>Science and Humanism</i> , Commonwealth Publishers, New Delhi, 1990.		
George, Sussan, <i>How the Other Half Dies</i> , Penguin Press, 1976.		

- Govindarajan, M., S. Natarajan, V.S. Sendilkumar (eds.), *Engineering Ethics (Including Human Values)*, Prentice Hall of India Private Ltd, New Delhi, 2004.
- Harries, Charles E., Michael S. Pritchard & Michael J. Robins, *Engineering Ethics*, Thompson Asia, New Delhi, 2003.
- Illich, Ivan, *Energy & Equity*, Trinity Press, Worcester, 1974.
- Meadows, Donella H., Dennis L. Meadows, Jorgen Randers & William W. Behrens, *Limits to Growth: Club of Rome's Report*, Universe Books, 1972.
- Myneni, S.R., *Law of Intellectual Property*, Asian Law House.
- Narayanan, P, *IPRs*.
- Neeraj, P., & Khusdeep, D. (2014). *Intellectual Property Rights*, India, IN: PHI learning Private Limited.
- Nithyananda, K V. (2019). *Intellectual Property Rights: Protection and Management*. India, IN: Cengage Learning India Private Limited.
- Palekar, Subhas, *How to practice Natural Farming*, Pracheen (Vaidik) Krishi Tantra Shodh, Amravati, 2000.
- Phaneesh, K.R., *Constitution of India and Professional Ethics*, New Delhi.
- Pylee, M.V., *An Introduction to Constitution of India*, Vikas Publishing, New Delhi, 2002.
- Raman, B.S., *Constitution of India*, New Delhi, 2002.
- Reddy, B., *Intellectual Property Rights and the Law*, Gogia Law Agency.
- Reddy, N.H., Santosh Ajmera, *Ethics, Integrity and Aptitude*, McGraw Hill, New Delhi.
- Sharma, Brij Kishore, *Introduction to the Constitution of India*, New Delhi,
- Schumacher, E.F., *Small is Beautiful: A Study of Economics as if People Mattered*, Blond & Briggs, Britain, 1973.
- Singles, Shubham et. al., *Constitution of India and Professional Ethics*, Cengage Learning India Pvt. Ltd., Latest Edition, New Delhi, 2018.
- Tripathy, A.N., *Human Values*, New Age International Publishers, New Delhi, 2003.
- Wadehra, B.L., *Law relating to Intellectual Property*, Universal Law Publishing Co.
- Relevant Websites, Movies and Documentaries:**
- Value Education Websites*, <http://uhv.ac.in>, <http://www.uptu.ac.in>.
- Story of Stuff*, <http://www.storyofstuff.com>
- Cell for IPR Promotion and Management: <http://cipam.gov.in/>.
- World Intellectual Property Organization: <https://www.wipo.int/about-ip/en/>
- Office of the Controller General of Patents, Designs & Trademarks: <http://www.ipindia.nic.in/>
- Al Gore, *An Inconvenient Truth*, Paramount Classics, USA.
- Charlie Chaplin, *Modern Times*, United Artists, USA.
- Modern Technology – The Untold Story*, IIT, Delhi.
- A. Gandhi, *Right Here Right Now*, Cyclewala Productions.



Session: 2024-25			
Part A - Introduction			
Name of Programme	Commerce		
Semester	III		
Name of the Course	Financial Institutions and Markets		
Course Code	M24-COM-301		
Course Type	CC		
Level of the course	400-499		
Pre-requisite for the course (if any)	NIL		
Course Learning Outcomes (CLO) After completing this course, the learner will be able to:	<p>CLO 1: enable to understand the working of financial Institutions and markets both individually and as an interlinked system.</p> <p>CLO 2: Develop an understanding of the organization, role, functioning and need for regulation of different types of financial markets in India.</p> <p>CLO 3: Familiarise the students with the role of commercial banks, NBFCs and development banks in India.</p> <p>CLO 4: To acquaint the learners with the concept of financial services with special emphasis on merchant banking and mutual funds and the recent developments.</p>		
Credits	Theory	Tutorial	Total
	3	1	4
Teaching Hours per week	3	1	4
Internal Assessment Marks	30	0	30
End Term Exam Marks	70	0	70
Max. Marks	100	0	100
Examination Time	3 hours	-	-
Part B- Contents of the Course			
<b>Instructions for Paper- Setter:</b> The examiner will set 9 questions asking two questions from each unit and one compulsory question by taking course learning outcomes (CLOs) into consideration. The compulsory question (Question No. 1) will consist of 7 parts covering entire syllabus. The examinee will be required to attempt 5 questions, selecting one question from each unit and the compulsory question. All questions will carry equal marks.			
Unit	Topics		Contact Hours
I	Financial system: Concept, nature and role; Financial system and financial markets; Banking and non-banking financial institutions; Consolidation & competition among financial institutions; Financial conglomerates; Financial system and economic development; Indian financial system-an overview.		16
II	Financial markets: Organization, economic role, instruments & regulation of money market; Capital Market: Primary and secondary markets and their organization; Government securities market;		14



	Recent developments in Indian capital and money market; Role of SEBI- an overview.	
III	Financial institutions: Commercial banking-Concept, role, classification, asset liability management, non-performing assets (NPAs); Financial inclusion, recent developments in banking including restructuring, privatisation, MUDRA financing; Insurance: Life and non-life insurance companies in India- public and private; Non-banking financial companies (NBFCs): Role and types; Private equity, venture capital and hedge funds; Development banks: Concept, objectives and functions, Operational and promotional activities of development banks; IFCI, ICICI, IDBI, IRBI, SIDBI, SBI and state financial institutions.	16
IV	Merchant Banking: Concept, functions growth and future of merchant banking in India; Government policy on merchant banking services; SEBI guidelines; Leasing and hire purchase, venture capital finance, factoring services, credit rating; Mutual funds: Concept, performance appraisal and regulation of mutual funds; Types of mutual fund schemes (open ended v/s close ended, equity, debt, hybrid schemes and exchange traded funds (ETFs); Designing and marketing of mutual funds schemes; Mutual fund schemes in India: recent developments.	14
Total Contact Hours		60
Suggested Evaluation Methods		
Internal Assessment: 30		End Term Examination: 70
➤ Theory	30	➤ Theory: 70
• Class Participation:	5	Written Examination
• Seminar/presentation/assignment/quiz/class test etc.:	10	
• Mid-Term Exam:	15	
Part C-Learning Resources		
Recommended Books/e-resources/LMS:		
<ul style="list-style-type: none"><li>• Bhole L.M.- Financial Markets and Institutions ,Tata McGraw Hill, Delhi.</li><li>• Mishkin, F.- The Economics of Money Banking and Financial Markets. Pearson</li><li>• Madura, J.- Financial Markets and Institutions. Cengage.</li><li>• Khan M. Y.-Indian Financial System, Tata McGraw Hill, Delhi.</li><li>• Kumar, V., Gupta, K., Kaur, M., Financial Markets, Institutions and Financial Services, Taxmann's Publications.</li><li>• Rose, Peter S.- Financial Institutions. Ontario, Irwin Dorsey.</li><li>• Srivastava R.M.- Management of Indian Financial Institution; Himalaya Publishing House, Mumbai</li><li>• Varshney, P.N.-Indian Financial System, Sultan Chand &amp; Sons, New Delhi.</li><li>• Vij, Madhu- Management of Financial Institutions in India, Amol Publications, New Delhi.</li></ul>		

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Session: 2024-25			
Part A – Introduction			
Name of Programme	Commerce		
Semester	III		
Name of the Course	Financial Analysis and Reporting		
Course Code	M24-COM-302		
Course Type	PC		
Level of the course	400-499		
Pre-requisite for the course (if any)	NIL		
Course Learning Outcomes (CLO) After completing this course, the learner will be able to:	CLO 1: Analyse and interpret financial statements. CLO 2: Understand the concept of mandatory and voluntary disclosures. CLO 3: Gain insights on Indian Accounting standards and IFRS. CLO 4: Critically evaluate the contemporary issues in financial reporting.  CLO 5*: Analyse financial statements of company and reporting for better decision making.		
Credits	Theory	Practical	Total
	3	1	4
Teaching Hours per week	3	2	5
Internal Assessment Marks	20	10	30
End Term Exam Marks	50	20	70
Max. Marks	70	30	100
Examination Time	3 hours	3 hours	-
Part B- Contents of the Course			
<b>Instructions for Paper- Setter:</b> The examiner will set 9 questions asking two questions from each unit and one compulsory question by taking course learning outcomes (CLOs) into consideration. The compulsory question (Question No. 1) will consist of 5 parts covering entire syllabus. The examinee will be required to attempt 5 questions, selecting one question from each unit and the compulsory question. All questions will carry equal marks.			
Unit	Topics		Contact Hours
I	Financial reporting: Purpose, users, conceptual framework of reporting; Financial statements: Structure, general purpose of financial statements as per Ind AS, disclosures (mandatory and voluntary), auditor's report, director's report, corporate governance report, other disclosures; Components of financial statements: Disclosure of Accounting Policies (AS-1), Valuation of Inventories (AS-2), Revenue Recognition (AS-9), Accounting for Fixed Assets [Property, Plant & Equipment (AS-10)], Earning Per Share (AS-20), Accounting for Taxes on Income (AS-22), Accounting for Intangible Assets (AS-26).		12

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II	Analysis and interpretation of financial statements: Vertical and horizontal analysis, expanded analysis, financial ratios in annual reports, graphical financial information, use of financial analysis for management, indexed financial statements, return on assets, ratios to predict financial insolvency; Inter firm Comparison: Concept, return ratios, market ratios, solvency ratios, dividend ratios, Z score; Fair value measurement.	11
III	Accounting Standards and IFRS: Concept, nature, objectives, applicability, need and benefits of convergence of Indian accounting standards towards and IFRS; Difference between GAAPs, Accounting Standards & IFRS; Ind AS 101: First time adoption of Ind AS; Ind AS 102: Share based payment; Ind AS 103: Business Combination; Ind AS 110: Consolidated financial statements; Overview of IFRS	11
IV	Contemporary Issue in Financial Reporting and Analysis: Evolution of accounting in technological environment; Accounting for E-Commerce: Concept, business models-P2P, P2A, Aggregator model, B2C, B2B, Mixed models, revenue recognition, website costs; Value Added Statements: Concept, types of value-added, value-added statement, EBITDA, Interim Reporting.	11
<b>Total Contact Hours</b>		<b>45</b>
<b>Practicals</b>		<b>Contact Hours</b>
V*	<ul style="list-style-type: none"> <li>a. Horizontal and vertical analysis of key metrics of a company's financial statements.</li> <li>b. Assess the solvency and leverage position of a business using financial ratios and make a comparative statement of historical, current and industry averages.</li> <li>c. Financial model by linking income statement, balance sheet and cash flow statement of a company using historical data of 3 years. Analyse the accounting principles which leads to cash flow statement.</li> <li>d. Showcase a firm's financial performance without the impact of capital structure and how it can be used in valuation of an enterprise.</li> <li>e. A hotel company knows that the holiday season is approaching and that the hotels will be crowded. The company wants to find out whether an increase in customer traffic at the hotel will raise the total sales revenue, if so, then by how much. Make a sensitivity analysis to solve this issue.</li> <li>f. Check the company's performance using Dupont Analysis.</li> </ul>	30

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Session: 2024-25			
Part A - Introduction			
Name of Programme	Commerce		
Semester	III		
Name of the Course	Investment Management		
Course Code	M24-COM-303		
Course Type	DEC		
Level of the course	400-499		
Pre-requisite for the course (if any)	Nil		
Course Learning Outcomes (CLO) After completing this course, the learner will be able to:	<p>CLO 1: Knowledge about investment environment and risk-return framework.</p> <p>CLO 2: Develop an understanding of organization &amp; regulation of securities market</p> <p>CLO 3: Evaluate portfolios along with a deep understanding of capital market theories and associated models.</p> <p>CLO 4: Familiarize to portfolio evaluation models and option pricing model.</p>		
Credits	Theory	Tutorial	Total
	3	1	4
Teaching Hours per week	3	1	4
Internal Assessment Marks	30	0	30
End Term Exam Marks	70	0	70
Max. Marks	100	0	100
Examination Time	3 hours	-	-
Part B- Contents of the Course			
<b>Instructions for Paper- Setter:</b> The examiner will set 9 questions asking two questions from each unit and one compulsory question by taking course learning outcomes (CLOs) into consideration. The compulsory question (Question No. 1) will consist of 7 parts covering entire syllabus. The examinee will be required to attempt 5 questions, selecting one question from each unit and the compulsory question. All questions will carry equal marks.			
Unit	Topics	Contact Hours	
I	Investment analysis: Concept, nature & scope; Approaches to investment analysis; Investment process; Security return and risk analysis: Systematic & non-systematic risk, default risk, foreign exchange risk, interest rate risk, purchasing power risk; Diversification and hedging; Socially responsible investing; Ethical investing and other contemporary issues in investment management.	15	
II	Securities market: Organization and functioning of securities market in India, regulation of securities market in India, role of SEBI; Depository: Role & functions, depositories Act, 1996; Valuation of	15	

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	securities, bonds, debentures, preference shares & equity shares; Fundamental & technical analysis, EMH; Behavioural finance: Prospect theory and behavioural biases; Stock market anomalies.	
III	Capital market theory: CAPM, CAPM for ascertaining overpriced/under-priced securities; Arbitrage pricing theory; Markowitz theory, optimum portfolio construction; Investment strategies- Value investing, momentum and contrarian strategies.	15
IV	Portfolio revision, Portfolio performance evaluation: Sharpe's Treynor & Jensen Models, FAMA decomposition of portfolio performance; Financial derivatives: Stock options & futures- features, types and payoffs, trading strategies for options, exotic options and other innovations in derivatives market; Binomial Option Pricing Model & Black Scholes Option Pricing Model.	15
<b>Total Contact Hours</b>		60
<b>Suggested Evaluation Methods</b>		
<b>Internal Assessment: 30</b>		<b>End Term Examination: 70</b>
➤ Theory	30	➤ Theory: 70
• Class Participation:	5	Written Examination
• Seminar/presentation/assignment/quiz/class test etc.:	10	
• Mid-Term Exam:	15	
<b>Part C-Learning Resources</b>		
<b>Recommended Books/e-resources/LMS:</b>		
<ul style="list-style-type: none"><li>• Alexander, G. J., Sharpe, W. E., Bailey, J. V.-Fundamentals of Investment – Pearson/PHI.</li><li>• Barua, S.K., Verma, J.R. and Raghunathan V. – Portfolio Management, TMH.</li><li>• Fransis, J.C.- Investment- Analysis and Management, TMH Publishers.</li><li>• Donald, E.F. and Ronald, J. J. - Security Analysis and Portfolio Management, PHI Learning.</li><li>• Chandra, P.- Investment Analysis and Portfolio Management, Tata McGraw Hill.</li><li>• Kevin, S. – Portfolio Management, Prentice Hall India.</li><li>• Tripathi, V.- Security Analysis and Portfolio Management, Taxmann.</li></ul>		

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Session: 2024-25			
Part A – Introduction			
Name of Programme	Commerce		
Semester	III		
Name of the Course	Project Planning and Control		
Course Code	M24-COM-304		
Course Type	DEC		
Level of the course	400-499		
Pre-requisite for the course (if any)	Nil		
Course Learning Outcomes (CLO) After completing this course, the learner will be able to:	CLO 1: Generate project ideas & develop project planning. CLO 2: Analyze the projects from market, technical and financial points of view. CLO 3: Forecast profitability and apply the project appraisal parameters. CLO 4: Carry out a social cost-benefit analysis of projects and understand project network techniques.		
Credits	Theory	Tutorial	Total
	3	1	4
Teaching Hours per week	3	1	4
Internal Assessment Marks	30	0	30
End Term Exam Marks	70	0	70
Max. Marks	100	0	100
Examination Time	3 hours	-	-
Part B- Contents of the Course			
<b>Instructions for Paper- Setter:</b> The examiner will set 9 questions asking two questions from each unit and one compulsory question by taking course learning outcomes (CLOs) into consideration. The compulsory question (Question No. 1) will consist of 7 parts covering entire syllabus. The examinee will be required to attempt 5 questions, selecting one question from each unit and the compulsory question. All questions will carry equal marks.			
Unit	Topics		Contact Hours
I	Project: Concept, types, features; Project idea generation; Identification of Investment opportunities; project screening; Project feasibility study; Project planning and analysis; Project organizational structure.		14
II	Market and demand analysis: Sources of information- primary and secondary, Demand forecasting and market planning; Technical Analysis: Materials and inputs, production technology, plant location and layout, selection of plant and equipment; Financial Analysis: Major cost components, means of financing, planning capital structure.		14

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III	Profitability and financial projections: Cost of production, Break-even analysis, projected profit and loss account, cash flow statement and balance sheet; Project appraisal techniques: Appraisal under uncertainty and risk analysis.	16
IV	Social cost benefit analysis: Concept, indicators of social desirability of project, methodology, L&M and UNIDO approach, SCBA in India; Network techniques for project control: PERT/CPM; Problem of time and cost overrun; Project implementation practices in India.	16
<b>Total Contact Hours</b>		<b>60</b>
<b>Suggested Evaluation Methods</b>		
<b>Internal Assessment: 30</b>		<b>End Term Examination: 70</b>
➤ <b>Theory</b>	<b>30</b>	➤ <b>Theory: 70</b>
• Class Participation:	5	Written Examination
• Seminar/presentation/assignment/quiz/class test etc.:	10	
• Mid-Term Exam:	15	
<b>Part C-Learning Resources</b>		
<b>Recommended Books/e-resources/LMS:</b>		
<ul style="list-style-type: none"> <li>• Bryce, MC: Industrial Development, McGraw Hill (Int. Ed), New York.</li> <li>• Chandra, Prasanna: Projects: Planning Analysis, Financing, Implementation, and Review Tata McGraw Hill, New Delhi.</li> <li>• Chaudhary, S.: Project Management, Tata McGraw Hill, New Delhi.</li> <li>• I.D.B.I: Manual of Industrial Project Analysis in Developing Countries.</li> <li>• O.E.C.D: (i) Manual for Preparation of Industrial Feasibility Studies. (ii) Guide to Practical Project Appraisal.</li> <li>• Patel, Bhavesh M, Project Management, Vikas Publishing House Pvt. Ltd., New Delhi</li> <li>• Pitale, R.L: Project Appraisal Techniques, Oxford and IBH.</li> <li>• Planning Commission: Manual for Preparation of Feasibility Report.</li> <li>• Timothy, D.R. and W.R Sewell: Project Appraisal and Review, Macmillan, India.</li> </ul>		

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**Part A – Introduction**

Name of Programme	Commerce		
Semester	III		
Name of the Course	Financial Modeling		
Course Code	M24-COM-312		
Course Type	DEC		
Level of the course	400-499		
Pre-requisite for the course (if any)	Nil		
Course Learning Outcomes (CLO) After completing this course, the learner will be able to:	<p>CLO 1: Understand the foundations of financial modeling using spreadsheets.</p> <p>CLO 2: Build financial models for business analysis.</p> <p>CLO 3: Build financial models for forecasting and to make projected financial statements.</p> <p>CLO 4: Apply modeling tools and techniques for valuation.</p> <p>CLO 5*: Practical work</p>		
Credits	Theory	Practical	Total
	3	1	4
Teaching Hours per week	3	2	5
Internal Assessment Marks	20	10	30
End Term Exam Marks	50	20	70
Max. Marks	70	30	100
Examination Time	3 hours	3 hours	-

**Part B- Contents of the Course**

**Instructions for Paper- Setter:** The examiner will set 9 questions asking two questions from each unit and one compulsory question by taking course learning outcomes (CLOs) into consideration. The compulsory question (Question No. 1) will consist of 5 parts covering entire syllabus. The examinee will be required to attempt 5 questions, selecting one question from each unit and the compulsory question. All questions will carry equal marks.

Unit	Topics	Contact Hours
I	Modeling Overview and Core Concepts: Financial modeling and application, features and Types of financial Models, principles of good model design; tools for modeling, skills for financial modeling, steps of modeling, independent and dependent variable; Spreadsheet environment and its application, designing the spreadsheet model, using formulas in modeling.	12

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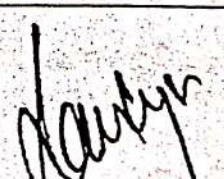
II	Modeling for Business Analysis: Building a financial statement model; Financial analysis of company: Construction of pyramid of ratios from a published financial statement; Report on an industry: Financial analysis and interpretation Summarisation; Visualisation: scatter plots, line charts, histogram, etc., Pivot Tables, pivot charts	11
III	Financial Forecasting: Historical financial statements; Integration and linking of financial statements; Lag and lead indicators; Assumptions for Scalable, and dynamic Financial forecasting; Forecasting turnover, expenses, current and non-current assets, liabilities; Adjusting for seasonality, projected financial statements	11
IV	Modeling for Valuation: Applying modeling tools and functions, ✓ limitations of DCF modeling; different types of valuation approaches projected cash flows, The DCF inputs: Beta, risk premium, capital asset pricing model, weighted average cost of capital, discounted cash flows, DCF valuation, Modeling for Uncertainty: Simulation and sensitivity analysis; What if Analysis- Goal Seek, scenario planning, scenario and solver tools; Statement of assumptions understanding the DCF valuation; Stages of growth, terminal value	11

**Total Contact Hours** 45

<b>Practical</b>		
V*	Designing the spreadsheet model Applying modeling tools and functions Construction of pyramid of ratios from a published financial statement Forecasting techniques	

**Suggested Evaluation Methods**

<b>Internal Assessment: 30</b>		<b>End Term Examination: 70</b>	
> Theory	20	> Theory:	50
• Class Participation:	5	Written Examination	
• Seminar/presentation/assignment/quiz/class test etc.:	5		
• Mid-Term Exam:	10		
> Practicum	10	> Practicum	20
• Class Participation:	-	Lab record, Viva-Voce, write-up and execution of the practical	
• Seminar/Demonstration/Viva-voce/Lab records etc.:	10		



• Mid-Term Exam:

**Part C-Learning Resources**

**Recommended Books/e-resources/LMS:**

- Beninga, Simon (2014). Financial Modeling. MIT press
- Day, Alastair L. (2012). Mastering Financial Modeling. Pearson Education
- Moschella, John (2017). Financial Modeling for Equity Research: A Step-by-Step Guide to Earnings Modeling. Gutenberg Research publishing
- Proctor, K. Scott (2004). Building Financial Models with Microsoft Excel. John Wiley and Sons





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**Part A - Introduction**

Name of Programme	Commerce		
Semester	III		
Name of the Course	Services Marketing		
Course Code	M24-COM-305		
Course Type	DEC		
Level of the course	400-499		
Pre-requisite for the course (if any)	Nil		
Course Learning Outcomes (CLO) After completing this course, the learner will be able to:	<p>CLO 1: Understand the conceptual framework, buyer behaviour and marketing mix of services.</p> <p>CLO 2: Apply the knowledge of service relationship marketing and service development delivery.</p> <p>CLO 3: Describe and demonstrate the understanding of service recovery, physical environment of services, communication and pricing of services.</p> <p>CLO 4: Describe and demonstrate the understanding of distribution of services, management of service employees as well as customers.</p>		
Credits	Theory	Tutorial	Total
	3	1	4
Teaching Hours per week	3	1	4
Internal Assessment Marks	30	0	30
End Term Exam Marks	70	0	70
Max. Marks	100	0	100
Examination Time	3 hours	-	-

**Part B- Contents of the Course**

**Instructions for Paper- Setter:** The examiner will set 9 questions asking two questions from each unit and one compulsory question by taking course learning outcomes (CLOs) into consideration. The compulsory question (Question No. 1) will consist of 7 parts covering entire syllabus. The examinee will be required to attempt 5 questions, selecting one question from each unit and the compulsory question. All questions will carry equal marks.

Unit	Topics	Contact Hours
I	Services Marketing: Concept, characteristics, and classification; Buying process for services; Customer expectations of services; Customer perception of services; Marketing Mix in Services.	16
II	Service Quality: Concept, dimensions and models; Relationship marketing: Concept, importance and strategies; Service market segmentation and targeting; Customer retention strategies. Service Development process; Service blueprinting; Approaches to service delivery.	14
III	Customers feedback and service recovery; Physical environment of	16

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	services; Communication and promotion of services: Main problems, objectives, communication mix and strategies, Pricing of Services: Characteristics, approaches and pricing strategies.	
IV	Distribution of Services: Channels, key intermediaries, strategies for effective service delivery; Managing service employees: Importance and roles of contact personnel; Managing service delivery employees. Managing customers and strategies for enhancing customer participation; Customer protection and ethics in services.	14
<b>Total Contact Hours</b>		60
<b>Suggested Evaluation Methods</b>		
<b>Internal Assessment: 30</b>		<b>End Term Examination: 70</b>
➤ Theory	30	➤ Theory: 70
• Class Participation:	5	Written Examination
• Seminar/presentation/assignment/quiz/class test etc.:	10	
• Mid-Term Exam:	15	
<b>Part C-Learning Resources</b>		
<b>Recommended Books/e-resources/LMS:</b>		
<ul style="list-style-type: none"><li>• Jauhari, V. and Dutta, K.- Services-Marketing, Operations and Management, Oxford University Press, New Delhi.</li><li>• Lovelock, C.H. Services Marketing, Pearsons, New Delhi.</li><li>• Payne, A.: The Essence of Services Marketing, Prentice Hall, New Delhi.</li><li>• Rao, K. Rama Mohana, Services Marketing, Pearson Education, Delhi.</li><li>• Shankar, Ravi: Services Marketing -The Indian Perspective, Excel Books, New Delhi.</li><li>• Zeithaml, V.A., Bitner, M.J.: Services Marketing, Tata McGraw Hill, New Delhi</li></ul>		



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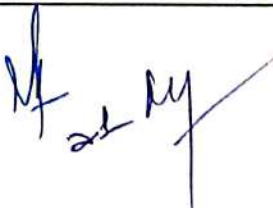
**Part A - Introduction**

Name of Programme	Commerce		
Semester	III		
Name of the Course	Rural and Agricultural Marketing		
Course Code	M24-COM-306		
Course Type	DEC		
Level of the course	400-499		
Pre-requisite for the course (if any)	Nil		
Course Learning Outcomes (CLO) After completing this course, the learner will be able to:	<p>CLO 1: Understand the concept and status of rural markets in India</p> <p>CLO 2: Comprehend the marketing mix for rural markets</p> <p>CLO 3: Gain insight into the consumer behavior and purchasing decision-making process of rural consumers.</p> <p>CLO 4: Have knowledge of the institutional and legal framework of agricultural marketing.</p>		
Credits	Theory	Tutorial	Total
	3	1	4
Teaching Hours per week	3	1	4
Internal Assessment Marks	30	0	30
End Term Exam Marks	70	0	70
Max. Marks	100	0	100
Examination Time	3 hours	-	-

**Part B- Contents of the Course**

**Instructions for Paper- Setter:** The examiner will set 9 questions asking two questions from each unit and one compulsory question by taking course learning outcomes (CLOs) into consideration. The compulsory question (Question No. 1) will consist of 7 parts covering entire syllabus. The examinee will be required to attempt 5 questions, selecting one question from each unit and the compulsory question. All questions will carry equal marks.

Unit	Topics	Contact Hours
I	Rural markets: Nature and characteristics; Difference between rural and non-rural markets; Potential and size of rural markets in India; Understanding rural consumers: Socio-economic profile, demographic and lifestyle of rural consumers.	16
II	Marketing mix for rural markets; Product development for rural markets; Pricing strategies and methods; Promotion and media decisions for rural markets; Role of opinion leaders in rural markets; Marketing channels for rural markets.	16
III	Consumer behaviour of rural consumers: Need identification, sources of information, evaluation of alternatives, purchase decisions;	14





	Marketing of consumer durables and non-durable products in rural markets; Online marketing in rural markets.	
IV	Agricultural marketing: Concept and characteristics; Classification of agricultural markets; Pricing methods of agricultural produce; Institutional framework for agricultural marketing: Agriculture produces market committee, marketing boards, cooperatives, etc.; Agricultural marketing laws.	14
Total Contact Hours		60
Suggested Evaluation Methods		
Internal Assessment: 30		End Term Examination: 70
➤ Theory	30	➤ Theory: 70
• Class Participation:	5	Written Examination
• Seminar/presentation/assignment/quiz/class test etc.:	10	
• Mid-Term Exam:	15	
Part C-Learning Resources		
Recommended Books/e-resources/LMS:		
<ul style="list-style-type: none"><li>• Krishnamacharyulu, C.S.G., &amp; Ramakrishnan, L. (2003). Rural Marketing: Text and Cases. Pearson Education India.</li><li>• Velayudhan, S.K. (2007). Rural Marketing: A Developmental Approach. SAGE Publications.</li><li>• Dogra, B., &amp; Ghuman, K. (2008). Rural Marketing: Exploring New Horizons. Tata McGraw-Hill Education.</li><li>• Grandhi, B., &amp; Sood, S. (2014). Rural Marketing: Concepts and Practices. Tata McGraw-Hill Education.</li><li>• Singh, Sukhpal: Rural Marketing Management, Vikas Publishing House, New Delhi.</li></ul>		

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Session: 2024-25

**Part A – Introduction**

Name of Programme	Commerce
Semester	III
Name of the Course	Artificial Intelligence
Course Code	M24-COM-313
Course Type	DEC
Level of the course	400-499
Pre-requisite for the course (if any)	Nil
Course Learning Outcomes (CLO) After completing this course, the learner will be able to:	<p>CLO 1: To familiarize students with the fundamental concepts, theories, and applications of artificial intelligence.</p> <p>CLO 2: To give insight into the various subfields of AI, such as machine learning, natural language processing, computer vision, and robotics.</p> <p>CLO 3: To introduce students to the basics of Python programming, enabling them to write code solve problems, and understand programming constructs.</p> <p>CLO 4: Students will be proficient in writing Python programs, understanding syntax, and applying programming constructs.</p> <p>CLO 5*: Practical work</p>

Credits	Theory	Practical	Total
	3	1	4
Teaching Hours per week	3	2	5
Internal Assessment Marks	20	10	30
End Term Exam Marks	50	20	70
Max. Marks	70	30	100
Examination Time	3 hours	3 hours	-

**Part B- Contents of the Course**

**Instructions for Paper- Setter:** The examiner will set 9 questions asking two questions from each unit and one compulsory question by taking course learning outcomes (CLOs) into consideration. The compulsory question (Question No. 1) will consist of 5 parts covering entire syllabus. The examinee will be required to attempt 5 questions, selecting one question from each unit and the compulsory question. All questions will carry equal marks.

Unit	Topics	Contact Hours
I	Introduction To Artificial Intelligence: Definition; Future of Artificial Intelligence; Characteristic of Intelligent Agents; Differentiate between statistical and symbolic artificial intelligence; Typical Intelligent Agents –Problem Solving Approach to Typical AI	14

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	Problems. Problem solving by Searching: Uninformed and informed strategies and implementation; Path planning; Constraint Satisfaction Problems (CSP)	
II	Knowledge Representation: Logical Agents- Propositional and first order .Predicate logic--inference- Knowledge representation and Automated Planning- Uncertain Knowledge and Reasoning: Quantifying uncertainty- probabilistic reasoning	14
III	Machine learning & AI Applications: Machine learning basics - Learning from examples - forms of learning (supervised, unsupervised, reinforcement learning) -simple models (linear & logistic regression) - Deep Learning AI applications: Natural Language Processing - Language Models - Machine Translation; Speech Recognition; Computer Vision - Image classification.	16
IV	Python Programming: Introduction-The Python Programming Language, History, features, Installing Python, Running Python program, Debugging: Syntax Errors, Runtime Errors, Semantic Errors - Experimental Debugging, Formal and Natural Languages, The Difference between Brackets, Braces, and Parentheses.	16

**Total Contact Hours** 60

**Practical**

V*	<p>Understanding the importance of data literacy in AI</p> <p>Identify ten companies currently hiring employees for in specific AI positions</p> <p>Calculation of Pearson correlation coefficient in MS - Excel.</p> <p>Basics of python programming, character sets, tokens, modes, operators, data types, Control Statements</p>	
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**Suggested Evaluation Methods**

Internal Assessment: 30		End Term Examination: 70	
> Theory	20	> Theory:	50
• Class Participation:	5	Written Examination	
• Seminar/presentation/assignment/quiz/class test etc.:	5		
• Mid-Term Exam:	10		
> Practicum	10	> Practicum	20
• Class Participation:	-	Lab record, Viva-Voce, write-up and execution of the practical	
• Seminar/Demonstration/Viva-voce/Lab records etc.:	10		
• Mid-Term Exam:	-		

**Part C-Learning Resources**

**Recommended Books/e-resources/LMS:**

- S. Russell and P. Norvig, "Artificial Intelligence: A Modern Approach, Prentice Hall,.
- M. Tim Jones, "Artificial Intelligence: A Systems Approach (Computer Science)", Jones and



- Bartlett Publishers, Inc.; 1st Edition, 2008.
- Nils J. Nilsson, "The Quest for Artificial Intelligence", Cambridge University Press, 2009.
- Python GUI programming Cookbook -Burkhard A Meier, Packt Publication, 2nd Edition.
- Barry, P. (2016). Head first Python: A brain-friendly guide. "O'Reilly Media, Inc.". Lutz, M. (2013). Learning python: Powerful object-oriented programming. "O'Reilly Media, Inc."





Session: 2024-25

**Part A – Introduction**

Name of Programme	Commerce		
Semester	III		
Name of the Course	Human Resource Development		
Course Code	M24-COM-307		
Course Type	DEC		
Level of the course	400-499		
Pre-requisite for the course (if any)	NIL		
Course Learning Outcomes (CLO) After completing this course, the learner will be able to:	<p>CLO 1: Understand the concept and evolution of Human Resource Development.</p> <p>CLO 2: Know about strategic interventions in HRD, including designing and implementing training programs.</p> <p>CLO 3: Manage knowledge, learning processes, and HRD interventions effectively in an organizational setting.</p> <p>CLO 4: Assess the impact of HRD programs on organizational health and climate.</p>		
Credits	Theory	Tutorial	Total
	3	1	4
Teaching Hours per week	3	1	4
Internal Assessment Marks	30	0	30
End Term Exam Marks	70	0	70
Max. Marks	100	0	100
Examination Time	3 hours	-	-

**Part B- Contents of the Course**

**Instructions for Paper- Setter:** The examiner will set 9 questions asking two questions from each unit and one compulsory question by taking course learning outcomes (CLOs) into consideration. The compulsory question (Question No. 1) will consist of 7 parts covering entire syllabus. The examinee will be required to attempt 5 questions, selecting one question from each unit and the compulsory question. All questions will carry equal marks.

Unit	Topics	Contact Hours
I	Human resource development: Concept and evolution, relationship between HRD and HRM; HRD process and framework: Assessing HRD needs, designing training and development programme, implementation of programme and evaluation; Strategic interventions in HRD, HRD functions, role and competencies of HRD professionals, emerging trends and challenges in HRD.	16
II	HRD activities: Employee development activities, leadership development, action learning, assessment and development canterers;	14

	HRD culture and climate, elements of HRD climate; Determinant needs and role of trade unions; Employee socialization and orientation: Concept, categories and content of learning in socialization, realistic job review, career management and development; HRD audit.	
III	Knowledge management: Concept, process, tools and barriers to knowledge management; Learning and HRD: Concept, principles, process and theories of learning, learning styles and strategies; Role analysis, simulations, T-Groups and transactional analysis.	16
IV	HRD in organizations: Organizational health and organizational climate; Management development; Employee counselling and wellness services, assessing the impact of HRD programs and applications, organizational strategies based on human resources.	14
<b>Total Contact Hours</b>		60
<b>Suggested Evaluation Methods</b>		
<b>Internal Assessment: 30</b>		<b>End Term Examination: 70</b>
➤ Theory	30	➤ Theory: 70
• Class Participation:	5	Written Examination
• Seminar/presentation/assignment/quiz/class test etc.:	10	
• Mid-Term Exam:	15	
<b>Part C-Learning Resources</b>		
<b>Recommended Books/e-resources/LMS:</b>		
<ul style="list-style-type: none"><li>• Dayal, I.- Successful Applications of HRD, New Concepts, New Delhi.</li><li>• Deb, T.- Human Resource Development – Theory and Practice, Ane Books Pvt. Ltd., New Delhi.</li><li>• Haldar, U.K., Human Resource Development, Oxford University Press, New Delhi.</li><li>• Krishnaveni, R., Human Resource Development – A Researcher's Perspective, Excel Books, New Delhi.</li><li>• Werner J.M. and Desimone R.L., Human Resource Development – Foundation, Framework and Application, Cengage Learning, New Delhi.</li></ul>		

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Session: 2024-25

**Part A – Introduction**

Name of Programme	Commerce		
Semester	III		
Name of the Course	Management of Industrial Relations		
Course Code	M24-COM-308		
Course Type	DEC		
Level of the course	400-499		
Pre-requisite for the course (if any)	Nil		
Course Learning Outcomes (CLO) After completing this course, the learner will be able to:	<p>CLO 1: Understand the concepts, scope, and determinants of industrial relations.</p> <p>CLO 2: Learn about management of union relationships.</p> <p>CLO 3: Know how to handle employee counseling, grievance redressal machinery.</p> <p>CLO 4: Understand and manage industrial democracy and compare industrial relations systems across different countries.</p>		
Credits	Theory	Tutorial	Total
	3	1	4
Teaching Hours per week	3	1	4
Internal Assessment Marks	30	0	30
End Term Exam Marks	70	0	70
Max. Marks	100	0	100
Examination Time	3 hours	-	-

**Part B- Contents of the Course**

**Instructions for Paper- Setter:** The examiner will set 9 questions asking two questions from each unit and one compulsory question by taking course learning outcomes (CLOs) into consideration. The compulsory question (Question No. 1) will consist of 7 parts covering entire syllabus. The examinee will be required to attempt 5 questions, selecting one question from each unit and the compulsory question. All questions will carry equal marks.

Unit	Topics	Contact Hours
I	Industrial relations: Concept, scope determinants, historical developments, models of Industrial relations; Unitarist, pluralist, Dunlop's and Marxist perspectives of industrial relations; Industrial relations in India; Managing industrial relation changes, industrial relations and productivity, factors affecting Industrial relations; Role of trade unions, government, technology and culture, effective communication systems and Industrial relations management.	18
II	Trade unionism: Meaning and theories of trade unionism; Trade unions: Purpose, functions, structure, social responsibility, and multiplicity of trade unions; Union management relations: Factors affecting union management relations, public policies, role of State, Constitution, ILO and authorities under Industrial Disputes Act, 1947;	15

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	Conflict resolutions; Industrial relations machinery in India; Provisions under the Act, powers and duties of authorities, methods of Industrial disputes resolution (statutory and non-statutory); Forms of industrial conflicts.	
III	Employee counseling and grievance redressal machinery; Employee counseling: Types, methods, industrial relations strategies, workers development and participation; Discipline and grievance redressal: Nature of grievances, conciliation, arbitration and adjudication; Collective bargaining: Bargaining process, strengths and skills.	12
IV	Industrial democracy and comparative industrial relations; Industrial democracy: Concept and scope, workers participation, strategies for making participation effective; Comparative industrial relations: Objectives, significance, principles and variables of comparative analysis, comparative industrial relations and policy in U.K, U.S.A, Japan, Germany, Russia and other developing countries; Labour welfare and administration; ILO, ILC and Indian constitutional provisions in relation to labour administration.	15
<b>Total Contact Hours</b>		60
<b>Suggested Evaluation Methods</b>		
<b>Internal Assessment: 30</b>		<b>End Term Examination: 70</b>
➤ <b>Theory</b>	<b>30</b>	➤ <b>Theory:</b> <b>70</b>
• Class Participation:	5	Written Examination
• Seminar/presentation/assignment/quiz/class test etc.:	10	
• Mid-Term Exam:	15	
<b>Part C-Learning Resources</b>		
<b>Recommended Books/e-resources/LMS:</b>		
<ul style="list-style-type: none"><li>• Monappa, A.-Industrial relations, Tata Mc-Graw Hill, New Delhi.</li><li>• Venkat Ratnam, C.S.-Industrial Relations: Text and Cases, Oxford University Press, New Delhi.</li><li>• Katz, H., Kochan, T. A. &amp; Colvin, A. J.S -An Introduction to Collective Bargaining and Industrial Relations, 4<sup>th</sup> Edition, The McGraw Hill Companies.</li><li>• Verma, P.-Management of Industrial Relations- Reading and Cases, Oxford University Press, New Delhi.</li></ul>		

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**Session 2024-25**

**Part A – Introduction**

Name of Programme	Commerce		
Semester	III		
Name of the Course	Blockchain Technology and Cryptocurrency		
Course Code	M24-COM-314		
Course Type	DEC		
Level of the course	400-499		
Pre-requisite for the course (If any)	Nil		
Course Learning Outcomes (CLO) After completing this course, the learner will be able to:	<p>CLO1: To understand the design principles of Bitcoin and Ethereum</p> <p>CLO2: To know the difference between proof-of-work and proof-of-stake consensus.</p> <p>CLO3: To interact with a blockchain system by sending and reading transactions.</p> <p>CLO4: To familiarize with Ethereum, smart contracts and related technologies, and solidity language</p> <p>CLO 5*: Practical work</p>		
Credits	Theory	Practical	Total
	3	1	4
Teaching Hours per week	3	2	5
Internal Assessment Marks	20	10	30
End Term Exam Marks	50	20	70
Max. Marks	70	30	100
Examination Time	3 hours	3 hours	-


**Part B- Contents of the Course**

**Instructions for Paper- Setter:** The examiner will set 9 questions asking two questions from each unit and one compulsory question by taking course learning outcomes (CLOs) into consideration. The compulsory question (Question No. 1) will consist of 5 parts covering entire syllabus. The examinee will be required to attempt 5 questions, selecting one question from each unit and the compulsory question. All questions will carry equal marks.

Unit	Topics	Contact Hours
I	Origins of Blockchain Technology: Electronic Systems and Trust, Distributed Versus Centralized Versus Decentralized, Bitcoin Predecessors, DigiCash, E-Gold, Hashcash, B-Money, Bit Gold, The Bitcoin Experiment, Introducing the Timestamp Server, Storing Data in a Chain of Blocks, Bringing Bitcoin to Life, Compelling Components, Achieving Consensus	14
II	The blockchain: Building the blockchain, Lightweight wallets, Hierarchical deterministic wallets, Extended public keys, Deriving	14



	hardened private keys, Public key math, Public key multiplication, Public key encoding, Merkle trees, Security of lightweight wallets	
III	Cryptocurrency Fundamentals: Public and Private Keys in Cryptocurrency Systems, The UTXO Model, Transactions, The Merkle Root, Signing and Validating Transactions, The Coinbase Transaction, Bitcoin Transaction Security, Hashes, Block Hashes, Wallet Types: Custodial Versus Noncustodial, Wallet Type Variations, Mining, Block Generation, Consensus, Proof-of-Work, Proof-of-Stake	16
IV	Forks and Alchains: Understanding Forks, Contentious Hard Forks, The Bitcoin Cash Fork, Altcoins, Litecoin, Privacy-Focused Cryptocurrencies, Segregated witness, Evolution of Ethereum, The Ethereum Classic Fork	16
Total Contact Hours		60
V*	<b>Practicals</b> Practical implications of Blockchain and Cryptocurrency Bitcoin (BTC) Ethereum (ETH) Binance Coin (BNB) Solana (SOL) Ripple (XRP) Dogecoin (DOGE)	
<b>Suggested Evaluation Methods</b>		
<b>Internal Assessment: 30</b>		<b>End Term Examination: 70</b>
> Theory	20	> Theory: 50
• Class Participation:	5	Written Examination
• Seminar/presentation/assignment/quiz/class test etc.:	5	
• Mid-Term Exam:	10	
> Practicum	10	> Practicum 20
• Class Participation:	-	Lab record, Viva-Voce, write-up and execution of the practical
• Seminar/Demonstration/Viva-voce/Lab records etc.:	10	
• Mid-Term Exam:	-	
<b>Part C-Learning Resources</b>		
<b>Recommended Books/e-resources/LMS:</b>		
• Kalle Rosenbaum, Grokking Bitcoin, MANNING Publication		
• Lorne Lantz & Daniel Cawrey, Mastering Blockchain Unlocking the Power of Cryptocurrencies, Smart Contracts, and Decentralized Applications, O'REILLY Publications		





Session: 2024-25			
Part A - Introduction			
Name of Programme	Commerce		
Semester	III		
Name of the Course	Consumer Behaviour		
Course Code	M24-COM-309		
Course Type	DEC		
Level of the course	400-499		
Pre-requisite for the course (if any)	NIL		
Course Learning Outcomes (CLO) After completing this course, the learner will be able to:	CLO 1: Understand the nature of consumer behaviour and process of consumer buying. CLO 2: Explore the underlying variables resulting into differences in consumer decision making. CLO 3: Comprehend the influence of external factors on consumer behaviour. CLO 4: Gain insight into models of buyer behavior.		
Credits	Theory	Tutorial	Total
	3	1	4
Teaching Hours per week	3	1	4
Internal Assessment Marks	30	0	30
End Term Exam Marks	70	0	70
Max. Marks	100	0	100
Examination Time	3 hours	-	-
Part B- Contents of the Course			
<b>Instructions for Paper- Setter:</b> The examiner will set 9 questions asking two questions from each unit and one compulsory question by taking course learning outcomes (CLOs) into consideration. The compulsory question (Question No. 1) will consist of 7 parts covering entire syllabus. The examinee will be required to attempt 5 questions, selecting one question from each unit and the compulsory question. All questions will carry equal marks.			
Unit	Topics	Contact Hours	
I	Concept of consumer; Consumer behaviour: Concept, types, theory and applications; Consumer buying roles; Types of Indian consumers, changing roles of Indian consumers; Consumer buying process; Extensive; Limited and routine problem-solving behaviours.	16	
II	Internal determinants of consumer behaviour: Needs, motivation and involvement, Information processing; Consumer perception; Learning: Attitude and attitude change; Personality; Psychographics; Values and life-style.	14	
III	External determinants of buying behaviour: Family, reference group and social class; influence of culture; Sub-cultural aspects of	16	

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	consumer behavior; Opinion leadership: Process, measurement, profile; WOM.	
IV	Four view of consumer: Economic man, passive man, cognitive man, emotional man; Models of buyer behaviour; Diffusion of innovations and adaptation process; Consumer research: Concept, importance, scope and methods.	14
<b>Suggested Evaluation Methods</b>		<b>Total Contact Hours</b>
<b>Internal Assessment: 30</b>		60
<b>➤ Theory</b> • Class Participation: • Seminar/presentation/assignment/quiz/class test etc.: • Mid-Term Exam:		<b>End Term Examination: 70</b> <b>➤ Theory: 70</b> Written Examination
	30	
	5	
	10	
	15	
<b>Part C-Learning Resources</b>		
<b>Recommended Books/e-resources/LMS:</b>		
<ul style="list-style-type: none"> <li>Assael, H.- Consumer Behaviour and Marketing Action, Cengage Learning.</li> <li>Blackwell, R.D., Miniard, P.W. and Engel, J.F.- Consumer Behaviour, Cengage Learning.</li> <li>Hawkins D.I., Best, R.J. and Coney K.A.- Consumer Behaviour, Building Marketing Strategy, McGraw Hill.</li> <li>Mothersbaugh, D.L., Hawkins, D.I., Kleiser, S.B. and Mookerjee A, Consumer Behaviour: Building Marketing Strategy, McGraw Hill, Indian Edition.</li> <li>Peter, J. P., and Jerry C. O.- Consumer Behaviour and Marketing Strategy, McGraw Hill.</li> <li>Schiffman, L.G. and Kanuk, L.L. - Consumer Behaviour, Pearson, Ltd., New Delhi.</li> </ul>		

  
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**Part A - Introduction**

Name of Programme	Commerce			
Semester	III			
Name of the Course	Retail and Visual Merchandising			
Course Code	M24-COM-310			
Course Type	DEC			
Level of the course	400-499			
Pre-requisite for the course (if any)	NIL			
Course Learning Outcomes (CLO) After completing this course, the learner will be able to:	CLO 1: Retailers strive to provide excellent customer service and a positive shopping experience to ensure customer satisfaction. CLO 2: Retailers aim to build brand recognition and loyalty among their customers CLO 3: An introduction to different aspects of visual merchandising CLO 4: Knowledge about the growth and future of visual merchandising			
Credits	Theory	Tutorial	Practical	Total
	3	0	2	4
Teaching Hours per week	3	1		4
Internal Assessment Marks	30	0		30
End Term Exam Marks	70	0		70
Max. Marks	100	0		100
Examination Time	3 hours	-		-
Part B: Contents of the Course				

**Part B- Contents of the Course**

**Instructions for Paper- Setter:** The examiner will set 9 questions asking two questions from each unit and one compulsory question by taking course learning outcomes (CLOs) into consideration. The compulsory question (Question No. 1) will consist of 7 parts covering entire syllabus. The examinee will be required to attempt 5 questions, selecting one question from each unit and the compulsory question. All questions will carry equal marks.

Unit	Topics	Contact Hours
I	Retail: Nature, Scope, History, Retail Institutions, Types, Retail Management Process, Indian Retailing Scenario, Retail Managers – Roles, Skills and Scope, Evolution of Management Theory, Organizational Environment in Retail Sector, Ethical Issues in Retailing Job Opportunities in Retail Industry, Personality Traits of Retailers, Retail Entrepreneur, Employment Opportunities, Internationalization and Globalization of Retailing.	16
II	Retail Marketing Strategy Introduction, Building Retail Brand, Sales Enhancement Strategies, Business Intelligence, Customer Service, Social Media Marketing, Pricing Strategy, Point of purchase communication, Role of Packaging, Pricing Strategy, Merchandise Management, Private	14

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	Labels,Retail Promotion, Building Store Loyalty	
III	Introduction to Visual Merchandising (VM): Introduction, Objectives, Concept of Visual Merchandising, Objectives of Visual Merchandising, Growth of Visual Merchandising, Visual Merchandising in India, Scope of visual merchandising in India, Visual Merchandising as a Support for Positioning Strategy, Prospects of Visual Merchandising, Challenges in Visual Merchandising, Plan visual merchandising.	16
IV	The Merchandise Mix: Introduction, Objectives, Concept of Merchandise Mix, Merchandise line, The Assortment of Products, Assortment strategy, Merchandise Mix of Show Off, Role of a merchandiser, Other Atmospherics in Merchandising, Colour scheme, Lighting.	14
<b>Total Contact Hours</b>		60
<b>Suggested Evaluation Methods</b>		
<b>Internal Assessment: 30</b>		<b>End Term Examination: 70</b>
➤ <b>Theory</b>	30	➤ <b>Theory:</b> 70
• Class Participation:	5	Written Examination
• Seminar/presentation/assignment/quiz/class test etc.:	10	
• Mid-Term Exam:	15	
<b>Part C-Learning Resources</b>		
<b>Recommended Books/e-resources/LMS:</b>		
<ul style="list-style-type: none"> <li>David Gilbert. (2003) Retail Marketing Management, Dorling Kindersley (India) Pvt. Ltd. New Delhi.</li> <li>Fleming P (2003) "Guide to Retail Management" Jaico publications.●</li> <li>Newman, Andrew J. and Peter Cullen (2007) Retailing Environment and Operations,Thomson Learning, India.</li> <li>Neelesh Jain (2008) Retail Management, Global India Publications Pvt. Ltd. New Delhi.</li> <li>R.Sudarshan (2007) Retail Management, New Century Publications, New Delhi 2007.</li> <li>Swapan Pradhan (2007) Retailing Management- text and cases, Tata Mc Graw Hill, 2012</li> </ul>		

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Session: 2024-25

## Part A – Introduction

Part A – Introduction							
Name of Programme	Commerce						
Semester	III						
Name of the Course	Advance Data Analytics						
Course Code	M24-COM-315						
Course Type	DEC						
Level of the course	400-499						
Pre-requisite for the course (if any)	Nil						
Course Learning Outcomes (CLO) After completing this course, the learner will be able to:	CLO 1: Describe skills for computation and aggregation of data using spreadsheets. CLO 2: Analyse data with the help of pivot tables and pivot charts. CLO 3: Analyse data using R packages and interpret the results. CLO4: Identify linear regression models using spreadsheet & R and interpret the results. CLO 5*: Practical work						
Credits	<table><tr><th>Theory</th><th>Practical</th><th>Total</th></tr><tr><td>3</td><td>1</td><td>4</td></tr></table>	Theory	Practical	Total	3	1	4
Theory	Practical	Total					
3	1	4					
Teaching Hours per week	<table><tr><td>3</td><td>2</td><td>5</td></tr></table>	3	2	5			
3	2	5					
Internal Assessment Marks	<table><tr><td>20</td><td>10</td><td>30</td></tr></table>	20	10	30			
20	10	30					
End Term Exam Marks	<table><tr><td>50</td><td>20</td><td>70</td></tr></table>	50	20	70			
50	20	70					
Max. Marks	<table><tr><td>70</td><td>30</td><td>100</td></tr></table>	70	30	100			
70	30	100					
Examination Time	<table><tr><td>3 hours</td><td>3 hours</td><td>-</td></tr></table>	3 hours	3 hours	-			
3 hours	3 hours	-					

## Part B- Contents of the Course

**Instructions for Paper- Setter:** The examiner will set 9 questions asking two questions from each unit and one compulsory question by taking course learning outcomes (CLOs) into consideration. The compulsory question (Question No. 1) will consist of 5 parts covering entire syllabus. The examinee will be required to attempt 5 questions, selecting one question from each unit and the compulsory question. All questions will carry equal marks.

Unit	Topics	Contact Hours
I	Data and Data Science; Data analytics and data analysis, Classification of Analytics, Application of analytics in business, Types of data: nominal, ordinal, scale; Big Data and its characteristics, Applications of Big data. Challenges in data analytics.	12
II	Data Preparation, Summarisation and Visualisation Using spreadsheet Data Preparation and Cleaning, Sort and filter, uses of silcers; Conditional formatting, Text to Column, Removing	11



	Duplicates, Data Validation, identifying outliers in the data, covariance and correlation matrix, Moving Averages, Finding the missing value from data; Summarisation; Visualisation: scatter plots, line charts, histogram, etc., Pivot Tables, pivot charts and interactive dashboards.	
III	Introduction to R, Advantages of R, Installation of R Packages, Importing data from spreadsheet files, Use of libraries, syntax and output; Commands and Syntax, Packages and Libraries, Data Structures in R - Vectors, Matrices, Arrays, Lists, Factors, Data Frames, Conditionals and Control Flows, Loops, Functions, and Apply family.	11
IV	Descriptive Statistics: Importing Data file; Data visualisation using charts: histograms, bar charts, box plots, line graphs, scatter plots. etc; Data description: Measure of Central Tendency, Measure of Dispersion, Relationship between variables: Covariance, Correlation and coefficient of determination.	11
<b>Total Contact Hours</b>		<b>45</b>
<b>Practical</b>		<b>Contact Hours</b>
V*	<p>1. Showcase their understanding of the basics of Spreadsheet: Organizing data with Spreadsheet - Performing simple computations and aggregations using Spreadsheet - Working with Summing and other Reporting functions in Spreadsheet - Working with pivot tables and charts - Using Spreadsheet for Data Analytics: Power Query - Power Pivot - Power view - Power Map - Building tips - Display tips - Keyboard shortcuts - Mouse shortcuts - Standardized layouts - Understanding table-based and spreadsheet-based layouts.</p> <p>2. Showcase their understanding of data cleansing techniques using External Data - Searching and Combining Data with Power Query: Getting started with Power Query - Know the Environment tabs and toolbars - Access new or existing reports - Importing and combining data from databases, web, files - Splitting and aggregating data - Discovering and Analyzing Data with Power Pivot: Database concepts - Loading Data into Power Pivot - Using Power Query and Power map add-ins - Designing Pivot Table reports - Filtering data - Creating Custom functions and formulas - Formatting Pivot</p>	30



Tables - Managing Power Pivot Data - Setting Connection properties - Managing Data sources - Configuring Pivot Table Options, Preparation of Histograms - Pareto charts - Treemap and Sunburst charts.

3. Create Linear Regression Models using Spreadsheets; Interpretation of results. Applying tests for heteroscedasticity and multi-collinearity.

4. Read datasets into R - Export data from R - Manipulate and Process Data in R - Use functions and packages in R - Demonstrate with a Case Study to perform basic analytics using R.

#### Suggested Evaluation Methods

Internal Assessment: 30		End Term Examination: 70	
> Theory	20	> Theory	50
• Class Participation:	5	Written Examination	
• Seminar/presentation/assignment/quiz/class test etc.:	5		
• Mid-Term Exam:	10		
> Practicum	10	> Practicum	20
• Class Participation:	-	Lab record, Viva-Voce, write-up and execution of the practical	
• Seminar/Demonstration/Viva-voce/Lab records etc.:	10		
• Mid-Term Exam:	-		

#### Part C-Learning Resources

##### Recommended Books/e-resources/LMS:

- Alexander, M., Decker, J., & Wehbe, B. (2014). Microsoft Business intelligence tools for spreadsheet analysis. New Jersey, United States: Wiley.
- Giri, A., & Paul, P. (2021). Applied marketing analytics: using spss (modeler, statistics and arrow graphics). Delhi, India: PHI Learning Pvt. Ltd.
- Kumar, D. U. (2017). Business analytics: the science of data driven decision making. New Jersey, United States: Wiley.
- McKee, A. (2003). Textual analysis: a beginner's guide. London, United Kingdom: Sage Publication.
- Motwani, B. (2019). Data analytics with r. New Jersey, United States: Wiley.
- North, M. (2012). Data mining for the masses. Athens, Greece: Global Text Project.
- Ohri, A. (2012). R for business analytics. Springer.
- Paul, T. (2011). R cookbook. New York, United States: O'Reilly Media.
- Provost, F., & Fawcett, T. (2013). Data science for business. New York, United States: O'Reilly Media.
- Rao, P. H. (2013). Business analytics—an application focus. Delhi, India: PHI Learning Private Limited.

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Session: 2024-25			
PartA - Introduction			
Name of the Programme	M.Com		
Semester	III		
Name of the Course	Sustainable Development		
Course Code	M24-COM-311		
CourseType	OEC		
Level of the course	400-499		
Pre-requisite for the course (ifany)	-		
CourseLearningOutcomes (CLO) After completing this course, the learner will be able to:	<p>CLO-1: To understand the environmental, social and economic dimensions of sustainability and the principles evolved through landmark events so as</p> <p>CLO-2: To develop an action mindset for sustainable development</p> <p>CLO-3: Students will be able to develop a fair understanding of the social, economic and ecological linkage of human production and consumption</p> <p>CLO-4: Students will be able to Learn to integrate the Rio principles of Sustainable development in decision making and Contribute towards Green Economy</p>		
Credits	Theory	Practical	Total
	2	0	2
Teaching Hours per week	2	0	2
Internal Assessment Marks	15	0	15
End Term Exam Marks	35	0	35
Max. Marks	50	0	50
Examination Time	3 hours		
PartB-Contentsofthe Course			
<p><b>Instructions for Paper- Setter:</b> The examiner will set 9 questions asking two questions from each unit and one compulsory question by taking course learning outcomes (CLOs) into consideration. The compulsory question (Question No. 1) will consist at least 4 parts covering entire syllabus. The examinee will be required to attempt 5 questions, selecting one question from each unitand the compulsory question. All questions will carry equal marks.</p>			
Unit	Topics		Contact Hours
I	Sustainability and Development Challenges :Definition– Environmental,		8

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	Economical and Social dimensions - Defining Development- Millennium Development Goals –Syndromes of Global Change: Utilization Syndromes, Development Syndromes, and Sink Syndromes	
II	Principles and Frame Work : History and emergence of the concept of sustainable development - Our Common Future -Stockholm to Rio plus 20– Rio Principles of Sustainable Development – Precautionary Principle- Polluter Pays Principle – Role of Civil Society, Business and Government	7
III	Sustainable Livelihood: The Unjust World and inequities - Quality of Life - Poverty, Population and Pollution - Combating Poverty -Millennium Development Goals, Indicators, Targets, Status and intervention areas - Demographic dynamics of sustainability - Strategies to end Rural and Urban Poverty and Hunger – Sustainable Livelihood Framework- Health, Education and Empowerment of Women, Children, Youth, Indigenous People, Non-Governmental Organizations, Local Authorities and Industry for Prevention, Precaution , Preservation and Public participation.	8
IV	Sustainable Socio-Economic Systems: Protecting and Promoting Human Health – Investing in Natural Capital- Agriculture, Forests, Fisheries - Food security and nutrition and sustainable agriculture- Water and sanitation - Biodiversity conservation and Ecosystem integrity –Ecotourism - Urbanization and Sustainable Cities – Sustainable Habitats- Green Buildings - Sustainable Transportation – Sustainable Consumption and Production – Sustainable Mining - Sustainable Energy– Climate Change –Mitigation and Adaptation - Safeguarding Marine Resources - Financial Resources and Mechanisms	7
Total Contact Hours		30
SuggestedEvaluationMethods		
InternalAssessment: 15		End Term Examination: 35
➤ Theory	15	➤ Theory 35
• Class Partieicipation:	4	Written Examination
• Seminar/presentation/assignment/quiz/class test etc.:	4	
• Mid-Term Exam:	7	
PartC-Learning Resources		
Recommended Books/e-resources/LMS:		
1. Barry Dalal Clayton and Stephen Bass, Sustainable Development Strategies- a resource book", Earthscan Publications Ltd, London, 2002.		
2. Karel Mulder, Sustainable Development for Engineers - A Handbook and Resource Guide, Green Leaf Publishing, 2006.		
3. MoEF " Sustainable Development in India –stocktaking in the Run up to Rio plus 20",Ministry of Environment and Forests, Government of India, New Delhi. 2012,		

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Session: 2024-25			
Part A - Introduction			
Name of Programme	Commerce		
Semester	IV		
Name of the Course	IT Applications in Business		
Course Code	M24-COM-401		
Course Type	PC		
Level of the course	400-499		
Pre-requisite for the course (if any)	Nil		
Course Learning Outcomes (CLO) After completing this course, the learner will be able to:	CLO 1: Use online tools to improve productivity CLO 2: Communicate and collaborate using the online and cloud-based tools. CLO 3: Manage online resources for marketing communication. CLO 4: Comprehend AI tools for students. CLO 5*: Will be able to apply various IT tools in real life situation.		
Credits	Theory	Practical	Total
	3	1	4
Teaching Hours per week	3	2	5
Internal Assessment Marks	20	10	30
End Term Exam Marks	50	20	70
Max. Marks	70	30	100
Examination Time	3 hours	3 hours	-
Part B- Contents of the Course			
<b>Instructions for Paper- Setter:</b> The examiner will set 9 questions asking two questions from each unit and one compulsory question by taking course learning outcomes (CLOs) into consideration. The compulsory question (Question No. 1) will consist of 7 parts covering entire syllabus. The examinee will be required to attempt 5 questions, selecting one question from each unit and the compulsory question. All questions will carry equal marks.			
Unit	Topics		Contact Hours
I	Productivity Applications: Word Processor – MS Word, Google Docs, Libre Office; Spreadsheet – MS Excel, Google Sheets; Presentation Software – Power Point, Google Slides.		12
II	Communication and Collaboration Tools: Email and Calendar Applications; Online Meetings -Google Meet, Zoom, Microsoft Teams, Slack, etc. Cloud Storage and collaboration – Use of Google Drive, One Drive, etc. for storage and resource sharing		11
III	Marketing Tools: Youtube, Facebook, Instagram, Snapchat, etc. – resources, making a channel/page, promoting channel/ page. Blogging- Wordpress, Blogger, etc., tools for blogging		11
IV	AI Tools: Chat GPT, Gemini, Microsoft Copilot; Rephrasing tools; Grammarly; Tools for making websites and apps; Making CV using AI tools.		11
Total Contact Hours			45
Practicals			Contact Hours

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Suggested Practicals (at least 3 per unit)		30
a) Write a letter informing the dealers about the launch of new product (MS Word – formatting and mail merge)		
b) Make a sales report (MS Word – graphics, tables and formatting)		
c) Prepare a payroll of employees in an organization (MS Excel)		
d) Make a table of quarterly sales of products of a firm and make the graphs of sales growth and compute the same with the help of a formula (MS Excel – graphs, formula)		
e) Choose any topic of your choice and make a presentation (Power Point)		
f) Schedule an online meeting using Calendar, Google Meet & Zoom. Study various settings of controlling the meeting.		
g) Make a Google Form to collect data from the students. Store the sheet in Google Drive and share it with your teacher		
h) Make a Facebook/ Instagram page to promote a product of your choice		
i) Make a Youtube channel to inform about the features about the product and upload at least 2 videos.		
j) Make a blog on various features/ news about the product of your choice (Blogger/ Word Press)		
k) Choose any topic of your choice and prepare the content on the same using Chat GPT/ Gemini/ Microsoft Copilot. Make a graphic also on the same topic.		
l) Make a presentation using AI tool		
m) Make your CV using AI tool (Canva/ MS Word/ Resume.io etc.)		
Suggested Evaluation Methods		
Internal Assessment: 30		End Term Examination: 70
➤ Theory	20	➤ Theory: 50
• Class Participation:	5	Written Examination
• Seminar/presentation/assignment/quiz/class test etc.:	5	
• Mid-Term Exam:	10	
➤ Practicum	10	➤ Practicum 20
• Class Participation:	-	Lab record, Viva-Voce, write-up and execution of the practical
• Seminar/Demonstration/Viva-voce/Lab records etc.:	10	
• Mid-Term Exam:	-	
Part C-Learning Resources		
Recommended Books/e-resources/LMS:		
• Lambert, J., & Frye, C. (2019). Microsoft Office 2019 Step by Step. Microsoft Press.		
• Bucki, L. (2021). Microsoft Office 365 All-in-One for Dummies. Wiley.		
• Dean, A. (2020). YouTube Secrets: The Ultimate Guide to Growing Your Following and Making Money as a Video Influencer. Lioncrest Publishing.		
Online resources to use the apps and other resources:		
<a href="https://chat.openai.com/">https://chat.openai.com/</a>		
<a href="https://gemini.google.com/">https://gemini.google.com/</a>		
<a href="https://copilot.microsoft.com/">https://copilot.microsoft.com/</a>		

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Session: 2024-25

**Part A - Introduction**

Name of Programme	Commerce		
Semester	IV		
Name of the Course	Multinational Financial Management		
Course Code	M24-COM-402		
Course Type	CC		
Level of the course	400-499		
Pre-requisite for the course (if any)	Nil		
Course Learning Outcomes (CLO) After completing this course, the learner will be able to:	CLO 1: Understand the conceptual framework of multinational financial markets and various financial instruments. CLO 2: Know the role of multinational financial institutions and understand forex market. CLO 3: Acquaint with exposure management. CLO 4: Develop the understanding about FDI and international trade finance.		
Credits	Theory	Tutorial	Total
	3	1	4
Teaching Hours per week	3	1	4
Internal Assessment Marks	30	0	30
End Term Exam Marks	70	0	70
Max. Marks	100	0	100
Examination Time	3 hours	-	-

**Part B- Contents of the Course**

**Instructions for Paper- Setter:** The examiner will set 9 questions asking two questions from each unit and one compulsory question by taking course learning outcomes (CLOs) into consideration. The compulsory question (Question No. 1) will consist of 7 parts covering entire syllabus. The examinee will be required to attempt 5 questions, selecting one question from each unit and the compulsory question. All questions will carry equal marks.

Unit	Topics	Contact Hours
I	International financial management: Concept, nature, importance and challenges, Domestic vs. international financial management, international monetary system; International financial markets: Features and role of international capital and money markets; International financial instruments: GDRs, ADRs, IDRs, Euro bonds, Euro loans, Repos, CPs, Floating rate instruments, Loan syndication and Euro deposits.	16
II	Multilateral financial institutions and foreign exchange market: IMF, World Bank; European monetary system; Importance and functions, Forex market; structure and functions, major participants, factors influencing exchange rates, exchange rate determination theories;	14

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	Exchange rate quotes, Spot rates, forward exchange rates, forward exchange contracts; Foreign exchange and currency futures.	
III	Exposure management: Transaction exposure, translation exposure and economic exposure; Management of exposures: Internal techniques, netting, marketing, leading and lagging, pricing policy, asset and liability management and techniques.	16
IV	Foreign direct investment and international trade finance; Global trends in FDI, benefits of investing overseas, political risk and FDI, Overview of cross boarder merger and acquisitions, supplier credit, buyers credit, documentary credit, letter of credit mechanism, forfeiting.	14
<b>Total Contact Hours</b>		60
<b>Suggested Evaluation Methods</b>		
<b>Internal Assessment: 30</b>		<b>End Term Examination: 70</b>
➤ Theory	30	➤ Theory: 70
• Class Participation:	5	Written Examination
• Seminar/presentation/assignment/quiz/class test etc.:	10	
• Mid-Term Exam:	15	
<b>Part C-Learning Resources</b>		
<b>Recommended Books/e-resources/LMS:</b>		
<ul style="list-style-type: none"><li>• Apte, P.G: <i>International Financial Management</i>, Tata McGraw Hill, New Delhi,</li><li>• Buckley, Adrian: <i>Multinational Finance</i>, Prentice Hall, New Delhi.</li><li>• Eitman, D.K. and Stenehill, A.I.: <i>Multinational Business Cash Finance</i>, Addison Wesley, New York.</li><li>• Henning, C.N., Piggot, W. and Scott, W. H.: <i>International Financial Management</i>, McGraw Hill, International Edition.</li><li>• Levi, M. D,: <i>International Finance</i>, McGraw- Hill, International Edition.</li><li>• O'Connor D. J., and Bueso, A. T.: <i>International Dimensions of Financial Management</i>; Macmillan, New Delhi.</li><li>• Keith, Pilbeam: <i>International Finance</i>; MacMillan Press, Hong Kong.</li><li>• Rodriquefe, R.M. and E.E Carter: <i>International Financial Management</i>, Prentice Hall, International Edition.</li><li>• Shaprio, Alan. C: <i>Multinational Financial Managerment</i>, Prentice Hall, New Delhi.</li><li>• Yadav, Surendras., P. K. Jain and Peyrard, Max: <i>Foreign Exchange Markets</i>, Macmillan, New Delhi.</li><li>• Zeneff, D. and Zwick, J.: <i>International Financial Management</i>, Prentice Hall, International Edition.</li></ul>		



Session: 2024-25			
Part A - Introduction			
Name of Programme	Commerce		
Semester	IV		
Name of the Course	Corporate Reporting		
Course Code	M24-COM-403		
Course Type	DEC		
Level of the course	400-499		
Pre-requisite for the course (if any)	NIL		
Course Learning Outcomes (CLO) After completing this course, the learner will be able to:	CLO 1: Analyze the impact of GAAP and its application for reporting and compliance. CLO 2: Study accounting methods for business combinations and corporate restructuring. CLO 3: Understand accounting statements for business groups and joint ventures. CLO 4: Know about the recent developments for corporate reports		
Credits	Theory	Tutorial	Total
	3	1	4
Teaching Hours per week	3	1	4
Internal Assessment Marks	30	0	30

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End Term Exam Marks	70	0	70
Max. Marks	100	0	100
Examination Time	3 hours	-	-

### Part B- Contents of the Course

**Instructions for Paper- Setter:** The examiner will set 9 questions asking two questions from each unit and one compulsory question by taking course learning outcomes (CLOs) into consideration. The compulsory question (Question No. 1) will consist of 7 parts covering entire syllabus. The examinee will be required to attempt 5 questions, selecting one question from each unit and the compulsory question. All questions will carry equal marks.

Unit	Topics	Contact Hours
I	Generally accepted accounting principles in India; Overview of accounting standards (AS); International financial reporting standards; An overview of Indian accounting standards.	16
II	Accounting of business combinations & restructuring (as per Ind AS): Relevant terms, types of mergers, methods of accounting, treatment of goodwill arising on merger; Purchase consideration and settlement; Accounting in books of vendor/ transferor and transferee; Accounting for investment in subsidiary; Accounting for mergers/acquisitions (including chain holdings, cross holdings, multiple holdings); Corporate financial restructuring, reconstruction schemes, de-merger, reverse merger; Notes to accounts & related disclosures under amalgamation.	14
III	Consolidated financial statements (as per Ind AS): Concept of business group, purposes of consolidated financial statements, consolidation procedures, non-controlling interest, valuation of goodwill, treatment pre-acquisition profit and post-acquisition profit and concept; Fair value at the time of acquisition; Consolidation with two or more subsidiaries, Consolidated income statement, balance sheet and cash flow statements for group ; Impact on group financial statements at the point of acquisition; Treatment of investment in associates and joint ventures in consolidated financial statements.	14
IV	Recent trends in financial reporting: Sustainability reporting; Corporate social responsibility reporting; Fair value measurement; Integrated reporting; Business responsibility reporting; Recognition & valuation financial instruments (Ind AS); GST accounting.	16
<b>Total Contact Hours</b>		<b>60</b>
<b>Suggested Evaluation Methods</b>		
<b>Internal Assessment: 30</b>		<b>End Term Examination: 70</b>
➤ Theory	30	➤ Theory: 70
• Class Participation:	5	Written Examination

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• Seminar/presentation/assignment/quiz/class test etc.:	10	
• Mid-Term Exam:	15	

### Part C-Learning Resources

#### Recommended Books/e-resources/LMS:

- Bhattacharya, A. K.- Corporate Financial Reporting and Analysis, PHI.
- Jaiswal, S.S. and Bhattacharyya, A.K.- Corporate Financial Statements under Ind AS, McGraw Hill India.
- Vasal, V. K.- Corporate Reporting in India: Financial and Social Performance Disclosures, New Century Publications.
- Sharma, P. and Bhalla, K.- Problems and Solutions in Financial Reporting for CA Final, Commercial Law publishers, India (Pvt) Ltd.
- Sekar, G. and Prasath, B.S.-Students Guide on Financial Reporting, Wolters Kluwer India Pvt. Ltd.




Session: 2024-25			
Part A - Introduction			
Name of Programme	Commerce		
Semester	IV		
Name of the Course	Corporate Tax Planning and Management		
Course Code	M24-COM-404		
Course Type	DEC		
Level of the course	400-499		
Pre-requisite for the course (if any)	NIL		
Course Learning Outcomes (CLO) After completing this course, the learner will be able to:	<p>CLO 1: Compute tax liability of companies and apply tax planning with respect to form of business organization, nature and location.</p> <p>CLO 2: Understand tax planning for financial management decisions.</p> <p>CLO 3: Apply tax planning for various managerial decisions.</p> <p>CLO 4: Know tax planning for the purpose of amalgamation and managerial remuneration.</p>		
Credits	Theory	Tutorial	Total
	3	1	4
Teaching Hours per week	3	1	4
Internal Assessment Marks	30	0	30
End Term Exam Marks	70	0	70
Max. Marks	100	0	100
Examination Time	3 hours	-	-
Part B- Contents of the Course			
<b>Instructions for Paper- Setter:</b> The examiner will set 9 questions asking two questions from each unit and one compulsory question by taking course learning outcomes (CLOs) into consideration. The compulsory question (Question No. 1) will consist of 7 parts covering entire syllabus. The examinee will be required to attempt 5 questions, selecting one question from each unit and the compulsory question. All questions will carry equal marks.			
Unit	Topics		Contact Hours
I	Corporate tax planning: Concept, avoidance and evasion; Requisites of successful tax planning; Computation of total income and tax liability of companies; Tax planning with reference to setting up a new business, form of business organization, location aspects and nature of business.		15
II	Tax planning and financial management decisions: Capital structure, dividend policy, inters- corporate dividends & bonus shares; Special Tax Provisions: Free trade zones, special economic zones,		17

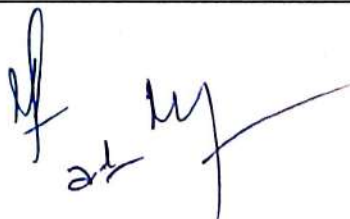
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	infrastructure sector and backward areas, tax incentives for exporters.	
III	Tax Planning and managerial decisions: Own or lease assets/resources, sale of assets used for scientific research, make or buy and, shut down or continue decisions.	14
IV	Tax issues and planning: Amalgamation of companies, mergers & acquisitions; Tax deduction at source, advance payment of tax, Tax planning in respect of managerial remuneration.	14
<b>Total Contact Hours</b>		<b>60</b>
<b>Suggested Evaluation Methods</b>		
<b>Internal Assessment: 30</b>		<b>End Term Examination: 70</b>
➤ Theory	30	➤ Theory: 70
• Class Participation:	5	Written Examination
• Seminar/presentation/assignment/quiz/class test etc.:	10	
• Mid-Term Exam:	15	
<b>Part C-Learning Resources</b>		
<b>Recommended Books/e-resources/LMS:</b>		
<ul style="list-style-type: none"><li>Ahuja G.K. and Gupta, R.: Systematic Approach to Income Tax and Central Sales Tax, Bharat Law House, New Delhi.</li><li>Lakhotia, R.N., Corporate Tax Planning, Vision Publications, Delhi.</li><li>Mehrotra, H. C. and Goyal, S.P., Corporate Tax Planning and Management, Shahitya Bhawan, Agra.</li><li>Singhania, V. K. and Singhania, M.- Corporate Tax Planning and Business Tax Procedures, Taxmann Publication, New Delhi</li><li>Singhania, V. K.: Direct Tax Planning and Management, Taxmann Publication, Delhi.</li><li>Web references: <a href="http://www.incometaxindia.gov.in">www.incometaxindia.gov.in</a>, <a href="http://www.icai.org">www.icai.org</a>.</li></ul>		



Session: 2024-25			
Part A - Introduction			
Name of Programme	Commerce		
Semester	IV		
Name of the Course	Sales Management		
Course Code	M24-COM-405		
Course Type	DEC		
Level of the course	400-499		
Pre-requisite for the course (if any)	Nil		
Course Learning Outcomes (CLO) After completing this course, the learner will be able to:	CLO 1: Understand the basics of sales management and sales forecasting. CLO 2: Acquaint with sales planning, sales quotas, sales territories and sales budgets. CLO 3: Know about the recruitment, selection, placement, induction, training and development of the sales force. CLO 4: Comprehend the concepts of training, motivation, evaluation and control of sales force.		
Credits	Theory	Tutorial	Total
	3	1	4
Teaching Hours per week	3	1	4
Internal Assessment Marks	30	0	30
End Term Exam Marks	70	0	70
Max. Marks	100	0	100
Examination Time	3 hours	-	-
Part B- Contents of the Course			
<b>Instructions for Paper- Setter:</b> The examiner will set 9 questions asking two questions from each unit and one compulsory question by taking course learning outcomes (CLOs) into consideration. The compulsory question (Question No. 1) will consist of 7 parts covering entire syllabus. The examinee will be required to attempt 5 questions, selecting one question from each unit and the compulsory question. All questions will carry equal marks.			
Unit	Topics		Contact Hours
I	Sales management: Concept, objectives and functions; Sales manager: Types, qualities and responsibilities; Fundamentals of selling; salesmanship; Selling process; Sales planning: Process, types and limitations; Sales forecasting: Objectives, procedure, methods and limitations.		15
II	Sales quotas: Objectives, types, determinants and methods for setting sales quotas; Sales territories: Need, determinants, principles, and procedure for establishing sales territories; Sales budget: Types, essentials, process and approaches to sales budget formulation; Sales organization: Significance and functions, setting up a sales organization, factors affecting and pre requisites of ideal sales		17





	organization.	
III	Sales force management: Recruitment, selection, placement; Compensation: Factors determining remuneration to salesmen, designing compensation plan; Sales meetings and sales contests.	13
IV	Sales training: Objectives, principles, types and methods; Development and induction of sales force; Methods of motivating sales force; Evaluating performance of sales force; Promotion policies; Controlling sales personnel; Sales audit; Sales records and reporting system; Ethical issues in Sales management.	15
Total Contact Hours		60
Suggested Evaluation Methods		
Internal Assessment: 30		End Term Examination: 70
➤ Theory	30	➤ Theory: 70
• Class Participation:	5	Written Examination
• Seminar/presentation/assignment/quiz/class test etc.:	10	
• Mid-Term Exam:	15	
Part C-Learning Resources		
Recommended Books/e-resources/LMS:		
<ul style="list-style-type: none"><li>• Anderson, R.E., Hair, J.F, Bush, A.J.- Professional Sales Management, McGraw Hill, Singapore.</li><li>• Dalrymple, D.J. and Cron, W. J. - Sales Management – Concepts and Cases, John Wiley, New York.</li><li>• Johnston, M. and Marshall, G.-Churchill/Ford/Walker's Sales Force Management, McGraw Hill, Singapore.</li><li>• Futrell, Charles M.: Sales Management – Teamwork, Leadership and Technology, Thomson Asia, Singapore</li><li>• Johnson, E.M., Kurtz, D.L. and Schewing, E.- Sales Management, McGraw Hill, Singapore.</li><li>• Stanton, W.J. and R. Sapiro- Management of Sales Force, McGraw Hill, Singapore.</li><li>• Still, R.R. and Cundiff, E.W.-Sales Management, Pearson, New Delhi.</li></ul>		

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Session: 2024-25			
Part A - Introduction			
Name of Programme	Commerce		
Semester	IV		
Name of the Course	International Marketing		
Course Code	M24-COM-406		
Course Type	DEC		
Level of the course	400-499		
Pre-requisite for the course (if any)	Nil		
Course Learning Outcomes (CLO) After completing this course, the learner will be able to:	<p>CLO 1: Recognize the elements of the international marketing environment, its conceptual framework.</p> <p>CLO 2: Comprehend the choices made on products and prices for international markets.</p> <p>CLO 3: Develop an understanding of the distribution strategies for the overseas markets.</p> <p>CLO 4: Understand the promotion strategies used by the firms for the international markets.</p>		
Credits	Theory	Tutorial	Total
	3	1	4
Teaching Hours per week	3	1	4
Internal Assessment Marks	30	0	30
End Term Exam Marks	70	0	70
Max. Marks	100	0	100
Examination Time	3 hours	-	-
Part B- Contents of the Course			
<b>Instructions for Paper- Setter:</b> The examiner will set 9 questions asking two questions from each unit and one compulsory question by taking course learning outcomes (CLOs) into consideration. The compulsory question (Question No. 1) will consist of 7 parts covering entire syllabus. The examinee will be required to attempt 5 questions, selecting one question from each unit and the compulsory question. All questions will carry equal marks.			
Unit	Topics	Contact Hours	
I	International marketing: Nature, importance, and scope; International market orientation and involvement; International marketing management process; International marketing information system; International Marketing Environment: Physical, economic, socio-cultural, political and legal environments; Global trading environment and developments; Screening and selection of markets; International market entry strategies: Exporting, licensing, contract manufacturing, joint venture, setting up of wholly owned subsidiaries abroad.	16	
II	International product planning: Major product decisions- Product design, labelling, packaging, branding and product support services; Product standardization vs. adaptation; International trade product life cycle; New product development; International Pricing decisions: Determinants, International pricing process and policies; Delivery	14	

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	terms and currency for export price quotations; Transfer pricing.	
III	International distribution decisions: International distribution channels, roles functions, strategies; Selection and management of overseas agents; International distribution logistics: Inventory management, transportation, warehousing, and insurance.	16
IV	International promotion strategies: Communications across countries-complexities and issues; Country-of-origin effect; International promotion tools and planning: Advertising, personal selling, sales promotion and International public relations, developing international promotion campaign; Standardization vs. adaptation issue; Planning for direct mail, sales literature, trade fairs, and exhibitions.	14
<b>Total Contact Hours</b>		<b>60</b>
<b>Suggested Evaluation Methods</b>		
<b>Internal Assessment: 30</b>		<b>End Term Examination: 70</b>
➤ Theory	30	➤ Theory: 70
• Class Participation:	5	Written Examination
• Seminar/presentation/assignment/quiz/class test etc.:	10	
• Mid-Term Exam:	15	
<b>Part C-Learning Resources</b>		
<b>Recommended Books/e-resources/LMS:</b>		
<ul style="list-style-type: none"> <li>• Cateora, P. R., Grahm, J.L. and Salwan, P.- International Marketing, Tata McGraw Hill.</li> <li>• Czinkota, M.R. and Ronkainen, I.A.- International Marketing, Cengage Learning.</li> <li>• Keegan, W.J. and Green, M.C.- Global Marketing, Pearson.</li> <li>• Onkvist, S. and Shaw, J.J.-International Marketing; Analysis and Strategy, Psychology Press.</li> <li>• Rajagopal, International Marketing, Vikas Publishing House</li> <li>• Vern, T. Foley, J. and Sarathy, R.- International Marketing, Naper Press.</li> </ul>		

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Session: 2024-25

**Part A - Introduction**

Name of Programme	Commerce		
Semester	IV		
Name of the Course	International Human Resource Management		
Course Code	M24-COM-407		
Course Type	DEC		
Level of the course	400-499		
Pre-requisite for the course (if any)	NIL		
Course Learning Outcomes (CLO) After completing this course, the learner will be able to:	<p>CLO 1: Understand the conceptual framework of international HRM.</p> <p>CLO 2: Understand different aspects of comparative management.</p> <p>CLO 3: Study how to manage international assignments.</p> <p>CLO 4: Know about managing multinational business operations.</p>		
Credits	Theory	Tutorial	Total
	3	1	4
Teaching Hours per week	3	1	4
Internal Assessment Marks	30	0	30
End Term Exam Marks	70	0	70
Max. Marks	100	0	100
Examination Time	3 hours	-	-

**Part B- Contents of the Course**

**Instructions for Paper- Setter:** The examiner will set 9 questions asking two questions from each unit and one compulsory question by taking course learning outcomes (CLOs) into consideration. The compulsory question (Question No. 1) will consist of 7 parts covering entire syllabus. The examinee will be required to attempt 5 questions, selecting one question from each unit and the compulsory question. All questions will carry equal marks.

Unit	Topics	Contact Hours
I	International management: Concept and trends, relationship between international management and international HRM; Models of international HRM, cultural dimensions and their impact on international HRM; Hofstede's model for studying culture; Globalization and its implications for HRM practices.	15
II	Comparative management: Concept, importance and scope, models and approaches of comparative management, issues in comparative management; Legal, political, ethical and cultural, national and regional differences in human resource management practices.	15

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III	Managing international assignments: Expatriate management, selection, training and repatriation, cross cultural training and development, managing diversity in global workforce; Assessing the challenges and opportunities of internationalization of HRM practices.	15
IV	Managing multinational business operations: Human resource management in MNCs; Motivation, perception, leadership, communication, job satisfaction, attitudes and performance appraisal at global business units; Negotiation across cultures; Management styles and practices in US, Japan, China, Korea, Europe and India; Organisational design in different countries.	15
<b>Total Contact Hours</b>		<b>60</b>
<b>Suggested Evaluation Methods</b>		
<b>Internal Assessment: 30</b>		<b>End Term Examination: 70</b>
➤ <b>Theory</b>	<b>30</b>	➤ <b>Theory:</b> <b>70</b>
• Class Participation:	5	Written Examination
• Seminar/presentation/assignment/quiz/class test etc.:	10	
• Mid-Term Exam:	15	
<b>Part C-Learning Resources</b>		
<b>Recommended Books/e-resources/LMS:</b>		
<ul style="list-style-type: none"><li>• Hodgetts, R.- International Management: Culture-Strategy and Behavior, Tata McGraw Hill, New Delhi.</li><li>• Werner, K., International Business Strategy, Butterworth Heinmann, London.</li><li>• Weihrich, H. and Koontz, H.-Management: A Global Perspective, Tata McGraw Hill New Delhi.</li></ul>		

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Session: 2024-25

**Part A - Introduction**

Name of Programme	Commerce		
Semester	IV		
Name of the Course	Organisational Change and Development		
Course Code	M24-COM-408		
Course Type	DEC		
Level of the course	400-499		
Pre-requisite for the course (if any)	NIL		
Course Learning Outcomes (CLO) After completing this course, the learner will be able to:	CLO 1: Understand the conceptual framework of organizational change. CLO 2: Know about organizational development processes. CLO 3: Implement and manage OD interventions. CLO 4: Analyze contemporary issues and trends in OD.		
Credits	Theory	Tutorial	Total
	3	1	4
Teaching Hours per week	3	1	4
Internal Assessment Marks	30	0	30
End Term Exam Marks	70	0	70
Max. Marks	100	0	100
Examination Time	3 hours	-	-

**Part B- Contents of the Course**

**Instructions for Paper- Setter:** The examiner will set 9 questions asking two questions from each unit and one compulsory question by taking course learning outcomes (CLOs) into consideration. The compulsory question (Question No. 1) will consist of 7 parts covering entire syllabus. The examinee will be required to attempt 5 questions, selecting one question from each unit and the compulsory question. All questions will carry equal marks.

Unit	Topics	Contact Hours
I	Organisational Change: Concept, nature, types, models of organisational change; Kurt Lewin's three step model, force field analysis, theories of planned change, change programs and effectiveness of change programs, change process; Job redesign, socio-technical systems, resistance to change; Individual and organisational factors.	15
II	Organisational development: Concept, importance, characteristics and process; Role of top management and organisational development practitioners; basic values and phases of organisational development.	15

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III	OD Interventions: Overview of OD interventions, action research, team building approach, comprehensive interventions; Human process interventions; T-Group, third party interventions, coaching and mentoring, role focused interventions, structural and technological interventions, strategy interventions, sensitivity training, consultation, Quality of work life (QWL), Quality circles (QC), Grid OD; Restructuring, reengineering, employee involvement.	16
IV	Trends, issues and Challenges in OD; Elements responsible for success and failure of OD; Organisational development in global context; Case studies of few successful OD efforts made in organizations.	14
<b>Total Contact Hours</b>		60
<b>Suggested Evaluation Methods</b>		
<b>Internal Assessment: 30</b>		<b>End Term Examination: 70</b>
➤ <b>Theory</b>	<b>30</b>	➤ <b>Theory:</b> <b>70</b>
• Class Participation:	5	Written Examination
• Seminar/presentation/assignment/quiz/class test etc.:	10	
• Mid-Term Exam:	15	
<b>Part C-Learning Resources</b>		
<b>Recommended Books/e-resources/LMS:</b>		
<ul style="list-style-type: none"><li>• Cummings, Thomas G., Theory of Organisational Development and Change, South Western.</li><li>• Bhattacharya D., Organisational Change and Development, Oxford University Press, New Delhi, 2011.</li><li>• French, Wendell L. and Lecil H. Bell, Organisational Development; PHI, New Delhi.</li><li>• Ramnarayan S., T.V.Rao and Kuldeep Singh, Organisational Development Interventions and Strategies, Response Books, New Delhi.</li></ul>		



Session: 2024-25

**Part A - Introduction**

Name of Programme	Commerce			
Semester	IV			
Name of the Course	Event Management			
Course Code	M24-COM-409			
Course Type	DEC			
Level of the course	400-499			
Pre-requisite for the course (if any)	NIL			
Course Learning Outcomes (CLO) After completing this course, the learner will be able to:	<p>CLO 1: The objective is to provide students with a conceptual framework of Event Management.</p> <p>CLO 2: To make the students aware about the different events.</p> <p>CLO 3: To learn the concepts related to various events</p> <p>CLO 4: Planning and Budgeting of the events.</p>			
Credits	Theory	Tutorial		Total
	3	1		4
Teaching Hours per week	3	1		4
Internal Assessment Marks	30	0		30
End Term Exam Marks	70	0		70
Max. Marks	100	0		100
Examination Time	3 hours	-		-

**Part B- Contents of the Course**

**Instructions for Paper- Setter:** The examiner will set 9 questions asking two questions from each unit and one compulsory question by taking course learning outcomes (CLOs) into consideration. The compulsory question (Question No. 1) will consist of 7 parts covering entire syllabus. The examinee will be required to attempt 5 questions, selecting one question from each unit and the compulsory question. All questions will carry equal marks.

Unit	Topics	Contact Hours
I	Event- Meaning of event- Need for Event Management- Analysis of Event, Scope of Event, Decision Makers-Event Manager, Technical Staff- Establishing of Policies and ProcedureDeveloping Record Keeping Systems.	16
II	Event management procedure Principles for holding an Event, General Details, Permissions- Policies, Government and Local Authorities, - Phonographic Performance License, Utilities- Fire brigade, Ambulance, Catering, Electricity, Water. Taxes Applicable.	14
III	Conduct of an event Preparing a Planning Schedule, Organizing Tables, Assigning Responsibilities, Communication and Budget of Event- Checklist, Computer aided Event Management- Roles & Responsibilities of Event Managers for Different Events.	16

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IV	Public relations Introductions to Public Relations- Concept- Nature- Importance- Limitations- Media- Types of Media- Media Management, Public Relation Strategy & Planning. Brain Storming for idea generation- Writings for Public Relations.	14
Total Contact Hours		60
Suggested Evaluation Methods		
Internal Assessment: 30		End Term Examination: 70
➤ Theory	30	➤ Theory: 70
• Class Participation:	5	Written Examination
• Seminar/presentation/assignment/quiz/class test etc.:	10	
• Mid-Term Exam:	15	
Part C-Learning Resources		
Recommended Books/e-resources/LMS:		
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**Part A - Introduction**

Part A - Introduction			
Name of Programme	Commerce		
Semester	IV		
Name of the Course	Foreign Trade Policy and Procedures		
Course Code	M24-COM-410		
Course Type	DEC		
Level of the course	400-499		
Pre-requisite for the course (if any)	NIL		
Course Learning Outcomes (CLO) After completing this course, the learner will be able to:	CLO 1: Be aware of the status, composition and trends of India's foreign trade. CLO 2: Know the foreign trade policies and institutional support for foreign trade. CLO 3: Understand the export and import documentation and procedures. CLO 4: Develop the understanding of legal aspects related to foreign trade.		
Credits	Theory	Tutorial	Total
	3	1	4
Teaching Hours per week	3	1	4
Internal Assessment Marks	30	0	30
End Term Exam Marks	70	0	70
Max. Marks	100	0	100
Examination Time	3 hours	-	-

**Part B- Contents of the Course**

**Instructions for Paper- Setter:** The examiner will set 9 questions asking two questions from each unit and one compulsory question by taking course learning outcomes (CLOs) into consideration. The compulsory question (Question No. 1) will consist of 7 parts covering entire syllabus. The examinee will be required to attempt 5 questions, selecting one question from each unit and the compulsory question. All questions will carry equal marks.

Unit	Topics	Contact Hours
I	Trends in India's foreign trade: Direction and composition; Commercial policy instruments: Tariffs, quotas, anti-dumping/countervailing duties; Technical standards; Exchange controls and other non-tariff measures; Recent export-import policy; Export promotion and institutional set up; Deemed exports; Rupee convertibility.	16
II	Export procedure: INCOTERMS, Processing of export order including customs and excise clearance; Pre-shipment inspection, insurance, modes of payment including UCP 600, foreign exchange regulations and procedures; Dispute settlement: Legal and arbitration procedures;	14

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	Realization of export proceeds as per foreign exchange regulations.	
III	Import procedure: Purchase order, customs valuation, payment of customs duty, customs clearance, dispute settlement procedures; IT applications in customs clearance.	14
IV	Documentary framework for availing export incentives including duty drawbacks tax incentives, excise duty reliefs; Overseas marketing facilities export finance: Pre-shipment and post-shipment credit facilities; Export production facilities.	16
<b>Total Contact Hours</b>		<b>60</b>
<b>Suggested Evaluation Methods</b>		
<b>Internal Assessment: 30</b>		<b>End Term Examination: 70</b>
➤ <b>Theory</b>	<b>30</b>	➤ <b>Theory:</b> <b>70</b>
• Class Participation:	5	Written Examination
• Seminar/presentation/assignment/quiz/class test etc.:	10	
• Mid-Term Exam:	15	
<b>Part C-Learning Resources</b>		
<b>Recommended Books/e-resources/LMS:</b>		
<ul style="list-style-type: none"><li>• Kumari, A.- Export Incentives, Anupam Publishers, Delhi.</li><li>• Export – Import Policy, Ministry of Commerce, Government of India.</li><li>• Handbook of Export Import Procedures, Ministry of Commerce, Government of India.</li><li>• Mahajan, M.I, Exports: Do It Yourself, Snowwhite Publications, Mumbai</li><li>• Ram, P.- Exports: What, Where and How? Anupam Publications, New Delhi.</li></ul>		



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PartA - Introduction			
Name of the Programme	M.Com		
Semester	IV		
Name of the Course	Employability and Entrepreneurship Skills		
Course Code	M24-COM-411		
CourseType	EEC		
Level of the course	400-499		
Pre-requisite for the course (ifany)	-		
CourseLearningOutcomes (CLO) After completing this course, the learner will be able to:	CLO-1: To understand the significance of employability skills in meeting the current job market requirement and future of work. CLO-2: To follow verbal and non-verbal communication etiquette while communicating in professional and public settings CLO-3: To identify different types of Entrepreneurship and Enterprises and to become a successful entrepreneur CLO-4: To understand various financial components and to operate digital devices and use their features and applications securely and safely		
Credits	Theory	Practical	Total
	2	0	2
Teaching Hours per week	2	0	2
Internal Assessment Marks	15	0	15
End Term Exam Marks	35	0	35
Max. Marks	50	0	50
Examination Time	3 hours		
PartB-Contentsofthe Course			
<b>Instructions for Paper- Setter:</b> The examiner will set 9 questions asking two questions from each unit and one compulsory question by taking course learning outcomes (CLOs) into consideration. The compulsory question (Question No. 1) will consist at least 4 parts covering entire syllabus. The examinee will be required to attempt 5 questions, selecting one question from each unit and the compulsory question. All questions will carry equal marks.			
Unit	Topics		Contact Hours
I	Introduction to Employability: Meaning and Importance of		8

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	Employability Skills, Types Of Employability Skills, different learning and employability related GOI and private portals and their usage, role of personal values and ethics such as honesty, integrity, caring and respecting others, etc. in personal and social development, the constitutional values, including civic rights and duties, citizenship, responsibility towards society etc. that are required to be followed to become a responsible citizen	
II	<b>Communication Skills :</b> Self- Introduction: Interview Skills/Confidence Building, Campus to Work: Time Management and Planning Skills; Interview skills- its phases & ways to crack interview; Handling setbacks/rejection and recover from it with an action plan; Verbal Communication and Non-Verbal Communication	7
III	<b>Entrepreneurship Skills:</b> Meaning and types of entrepreneurship and enterprises , Ways to become a good entrepreneur , Ways to set up an enterprise and different aspects involved viz., legal compliances, Marketing aspect, Budgeting, etc. , Create a sample business plan for the selected business opportunity , various sources of funding and identify associated financial and legal risks with its mitigation plan, Different Government schemes supporting entrepreneurship	8
IV	<b>Financial And Digital Skills:</b> Various financial institutions, products, and services, Common components of salary such as Basic, PF, Allowances (HRA, TA, DA, etc.), tax deductions, Role of digital technology in day-to-day life and the workplace, Create an e-mail id and follow e- mail etiquette to exchange e –mails, Fund transfer through Apps like BHIM, Dos and don'ts of cyber security to protect against cyber crimes	7
<b>Total Contact Hours</b>		<b>30</b>
<b>Suggested Evaluation Methods</b>		
<b>Internal Assessment: 15</b>		<b>End Term Examination: 35</b>
➤ <b>Theory</b>	<b>15</b>	➤ <b>Theory</b> <b>35</b>
• Class Participation:	4	Written Examination
• Seminar/presentation/assignment/quiz/class test etc.:	4	
• Mid-Term Exam:	7	
<b>Part C-Learning Resources</b>		
<b>Recommended Books/e-resources/LMS:</b>		

