



# **Master of Commerce (M.Com)**

## **Ordinances, Scheme And Syllabus**

**2025-2026**

(U/S 2(f) and 12B of the UGC Act 1956, NAAC Accredited)  
**DESH BHAGAT UNIVERSITY, MANDI GOBINDGARH**  
**Faculty of Business Administration and Hospitality Management**  
**Department of Business Management and Commerce**

**Ordinance**  
**Program: Master of Commerce**

**1 Duration of Course:**

The duration of course shall be two academic years consisting of four (4) semesters i.e. two semesters in each year. The duration of each semester will be 18-20 weeks with ninety (90) teaching days.

**2 Maximum Period for Passing M.Com**

The candidate must pass all the subjects of all the semesters of M.Com. in two (2) years. If the candidate fails to pass all the subjects of the course within stipulated period, his/her registration will be cancelled.

**3 Eligibility for Admission**

Bachelor's Degree (Commerce/Management Economics/Accounting) with 50% aggregate marks.

**4 Medium of Instructions**

The medium of instruction during the course and examinations shall be English.

**5 Examination Schedule, Examination fee and Examination Forms:**

The examination of Odd Semesters shall ordinarily be held in the month of December and that of Even Semesters in the month of May, or on such other dates as may be fixed by the competent authority.

**5.1** The candidates will be required to pay examination fees as prescribed by the University from time to time.

**5.2** The Examination Form must reach in the office of the Controller of Examinations as per the schedule notified, from time to time.

**5.3** The Examination Forms must be countersigned by the Director/Head of the Department along with the following certificate:--

- (i) That he/she has been on the rolls of the University Teaching Department during the academic term preceding the end semester examination;
- (ii) That he/she has attended not less than 75% lectures delivered to that class in each paper; and that he/she has a good moral character.

**5.4** The shortage in the attendance of lectures of the candidate may be condoned by the Vice-Chancellor, on the recommendations of Head of the Department, as per rules.

## 6 Re-admission

In case name of a student is struck off from the rolls due to non-payment of fee or continued absence from classes in any subject for one month and he/she will be re-admitted after payment of re-admission fee as prescribed by the University from time to time. However, the student will be allowed to appear in the end semester examination of that paper (s) only after attending the required lectures/practical's delivered to that paper(s). However, if a student falls short of attendance in all courses offered in a semester he/she shall be required to repeat the semester, along with the next batch of students.

## 7 Scheme of Examinations

The examination in each semester shall be conducted according to the syllabus prescribed for the semester. The end semester examination for each paper shall be of three hours duration.

## 8 Minimum pass marks

The minimum number of marks required to pass in each semester shall be 40% marks in each in Theory and in Internal Assessment, separately.

## 9 Grading of performances

### Letter grades and grade points allocations:-

Based on the performances, each student shall be awarded a final letter grade at the end of the semester for each course. The letter grades and their corresponding grade points are given hereunder:-

Percentage of marks obtained	Letter Grade	Performance	Grade Point
91 – 100	O	Outstanding	10
81 – 90	A <sup>+</sup>	Excellent	9
75 – 80	A	Very Good	8
71 – 74	B <sup>+</sup>	Good	7
61 – 70	B	Above average	6
51 – 60	C	Average	5
40 – 50	P	Pass	4
Less than 40	F	Fail	0
Absent	Ab	Fail	0

**Grades O, A<sup>+</sup>, A, B, B<sup>+</sup>, C and P are pass grades.**

A student who fails in any end semester examination shall be assigned a letter grade 'F' and a corresponding grade point of zero. A student who remains absent for any end semester examination shall be assigned a letter grade of 'Ab' and a corresponding grade point of zero. The student who have scored F & Ab grades should reappear in due course.

### Computation of SGPA and CGPA

The Semester Grade Point Average (SGPA) and Cumulative Grade Point Average (CGPA) will be computed as follows:-

- The SGPA is the ratio of sum of the product of the number of credits with the

grade points scored by a student in all the courses taken by a student and the sum of the number of credits of all the courses undergone by a student, i.e

$$\text{SGPA} (S_i) = \Sigma(C_i \times G_i) / \Sigma C_i$$

where  $C_i$  is the number of credits of the  $i$ th course and  $G_i$  is the grade point scored by the student in the  $i$ th course.

- b) The CGPA is also calculated in the same manner taking into account all the courses undergone by a student over all the semesters of a programme, i.e.

$$\text{CGPA} = \Sigma (C_i \times S_i) / \Sigma C_i$$

where  $S_i$  is the SGPA of the  $i$ th semester and  $C_i$  is the total number of credits in that semester.

- c) The SGPA and CGPA shall be rounded off to 2 decimal points and reported in the transcripts.

d)

#### **Conversion Formula**

Percentage of marks can be calculated as:  $\text{CGPA} \times 9.5$

### **10 Award of Division**

The division shall be awarded on the basis of Letter Grade as follows:

Letter Grade A, A+ and O, provided the candidate must have passed all the Semester Examinations in the first available attempt.	First Division with Distinction
Letter Grade B+, A, A+ and O	First Division
Letter Grade B	Second Division
Letter Grade C and P	Pass

### **11 Internal Assessment of failed candidate**

The internal assessment award of a candidate who fails in the external examination shall be carried forward to the next Examination, if passed in Internal Assessment.

### **12 Grace Marks**

The grace marks of 1% of total marks of the semester shall be given to a candidate to his best advantage so as to enable him to pass in one or more written papers, to make up aggregate to pass the examination/paper or for changing the result from FAIL to COMPARTMENT/PASS. If a fraction works out to be half or more, it shall be counted as one mark and fraction less than half shall be ignored

If a candidate appears in an examination to clear re-appear/compartament paper, the grace marks of 1% will be given only on the total marks of that particular paper.

### **13 Re-evaluation**

A candidate who is not satisfied with his result may apply to the Examination Branch for re-evaluation in a subject/paper within 15 days of declaration of result along with a fee as prescribed by the university from time to time.

### **14 Re-checking**

A candidate who is not satisfied with his result may apply to the Examination Branch for re-evaluation in a subject/paper within 15 days of declaration of result along with a fee as prescribed by the university from time to time.

### **15 Special examination**

A Special Examination will be conducted for those students who are passing out but having re-appeared in the last semester and/or in the lower semesters. The special examination will be conducted within one month of the declaration of final semester result. The student shall have to pay prescribed fee for Special Examination.

### **16 Re-appear/Supplementary examination**

In case of re-appear examination, the University will adopt even/odd semester examination or open semester system. The student will be eligible to appear in the re-appear papers of odd semester along with the odd semester regular examinations of subsequent batches and re-appear of even semester's paper of the even semester regular examinations in the case of even/odd semester examination. The student will be eligible to appear in the re-appear papers of all semesters (even/odd) along with regular examinations of open semester examinations. Controller of Examination will implement any of the above examination system with the approval of the Vice-Chancellor.

### **17 Mercy Chance**

The candidate will be given maximum two chances to appear in the supplementary examinations. After that, mercy chance may be given by the Vice-Chancellor on the recommendations of the Director of the concerned school on payment of a special fee.

### **18 Syllabus for re-appear candidates**

A student who obtains re-appear(s) in a subject will be examined from the same syllabus which he/she studied as a regular student.

### **19 Promotion Criteria**

A candidate who joins First Semester of M.Com may on completing attendance requirements appear in 1<sup>st</sup> semester examination. He/she shall be allowed to continue his/her studies in the 2<sup>nd</sup> Semester even if he/she does not clear any paper of the 1<sup>st</sup> semester and on completing attendance requirements may appear in the 2<sup>nd</sup> Semester examination.

A candidate shall not be eligible to join 3<sup>rd</sup> Semester of M.Com. if he/she has yet to clear more than 50% papers of First and Second Semesters taken together. A candidate who has cleared 50% or more papers of M.Com. 1<sup>st</sup> and 2<sup>nd</sup> Semesters taken together may join 3<sup>rd</sup> Semester and on completing attendance requirements may take 3<sup>rd</sup> Semester Examination. He/she shall be allowed to continue his/her studies in the 4<sup>th</sup> Semester even if he/she does not clear any paper of the 3<sup>rd</sup> Semester and on completing attendance requirements may appear in 4<sup>th</sup> Semester examination.

## **20 Division Improvement**

A candidate who has passed M.Com examination from this University may re-appear for improvement of division in one or more subjects in the succeeding semesters with regular candidates in order to increase the percentage for obtaining higher division. However, final year candidates who have passed an examination of the University may re-appear for improvement of performance under special examination as per rules of the university.

## **21 Migration to this University**

Migration to this University will be allowed only after completion of the 1<sup>st</sup> year and is applicable only to those students who are eligible to register for 3<sup>rd</sup> semester.

Migration shall be allowed after completion of the second semester but before start of the 3<sup>rd</sup> semester.

The candidates shall not be allowed to change his/ her discipline of study in the process of migration.

Migration to an affiliated College /Institute of the University from other recognized universities will be allowed 15 days prior to of the start of the 3<sup>rd</sup> semester. The following conditions shall be apply:-

i)The candidate should have passed all the courses of the first year of the University from where he/she wants to migrate.

ii)The courses studied by the candidate in first year must be equivalent to the courses offered in this University. Deficiency, if any, should not be of more than two subjects. The candidate would be required to furnish an undertaking that he/she will attend classes and pass these courses (found deficient). The institute and the University where the student is studying and the Institute, to which migration is sought, have no objection to the migration.

iii)There is a vacant seat available in the discipline in the college in which migration is sought.

Power of Relaxation: Notwithstanding the existing Migration Rules, the Vice-Chancellor, after obtaining an undertaking/affidavit from the candidate, to his satisfaction, to be recorded in writing, shall be authorized to consider the migration for the cases that are not otherwise covered under the above Migration Rules, with the approval of the Chancellor.

## **22 Migration to any other University**

Migration to any other University will be allowed 15 days prior to of the start of the 3<sup>rd</sup> semester.

The candidate seeking migration from this University shall be apply for the approval of his migration to the University within 15 working days after passing the 2<sup>nd</sup> Semester/First Year Examination.

The Director/Head of the department concerned of the University will issue “No Objection Certificate” after the candidate has paid all the fees due for the remaining period of the full session as well as the annual dues as per rules. In addition to the above, Migration fee as prescribed by the University shall be charged from such candidates.

If a candidate, on completion of any course, applies for Migration Certificate, the same shall

be issued on receipt of fee prescribed for Migration Certificate and on completion of other formalities etc.

### **23 Award of Detail Marks Card**

Each candidate of First Year M.Com. (i.e. Semester-I & Semester-II), Second Year (i.e. Semester-III & Semester-IV) on successfully completion of course and passing all the papers of each semester, shall be supplied Detail of Marks Cards indicating CGPA score and Division obtained by him/her in the examination.

### **Award of Degree**

The degree of Master of Commerce (M.Com.) stating the CGPA score and Division, will be awarded to the candidate who has successfully completed the course and passed all the papers of all the semesters. The degree will be awarded at the University Convocation. However, a degree in absentia can be issued before the convocation, on completion of required formalities and payment of prescribed fee.

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**DESH BHAGAT UNIVERSITY, MANDI GOBINDGARH**  
**Faculty of Business Administration and Hospitality Management**  
**Department of Business Management and Commerce**

**Vision:** To be globally recognized as a Centre of Excellence in the field of Business studies, Commerce, accountancy and economics through value based education, Research & innovation. To provide best possible human resources to society in the field of Management and Commerce

**Mission:**

**M1:** To Inspire and empower the students to become innovative entrepreneurs and worthy management professionals.

**M2:** To turn individuals into cross functional leaders and strategists that can skillfully handle challenges affecting businesses transversely in a dynamic and an interconnected world

**M3:** Develop linkages with world class educational institutions and R&D organizations for excellence in teaching, research and consultancy services.

**PROGRAM EDUCATIONAL OBJECTIVES**

**PEO1** -To equip students with fundamental concepts of core domain subjects like marketing, finance, human resource management along with technical competency to work effectively in various managerial domains

**PEO2** -To provide practical exposure of working with real time cases and to facilitate with regular industrial training and industry visits to meet the basic requirements of management process

**PEO3-** To prepare students for analysis of political, economic, financial, social, technological and legal environmental factors that is relevant for strategic decision-making in a global organization. Also to Evaluate and develop recommendations regarding a corporate business strategy for an international market.

**PROGRAMME SPECIFIC OUTCOMES – MCOM**

**PSO1-** Student will be able to acquire relevant financial accounting & managerial career skills, applying both quantitative and qualitative knowledge to their future careers in business.

**PSO2-** Learners will be able to recognize features and roles of businessmen, entrepreneur, managers, consultant, which will help learners to possess knowledge and other soft skills and to react aptly when confronted with critical decision making.



S.No	Program	Program Outcomes
1	Master of Commerce	<b>PO1.Domain knowledge:</b> Impart higher level knowledge and understanding of contemporary trends in commerce and business finance.
		<b>PO2.Problem analysis:</b> Evaluate environmental factors that influence business operation with the conceptual requirements and skills on preparation and interpretation of financial statements
		<b>PO3. Design/development of solutions:</b> Apply Statistical methods and proficient use of tools for modeling and analysis of business data.
		<b>PO4.Conduct investigations of complex problems:</b> Use research-based knowledge including design of experiments, analysis and interpretation of data, and synthesis of the information to provide valid conclusions.
		<b>PO5.Modern tool usage:</b> Learn, select, and apply apposite methods and procedures, resources, and modern computing tools within rational limits to achieve optimum output.
		<b>PO6. The Manager and Society:</b> Apply reasoning informed by the contextual knowledge to assess societal, health, safety and legal issues and the consequent responsibilities relevant to the professional financial practices.
		<b>PO7. Environment and sustainability:</b> Understand the impact of the corporate financial activities in societal and environmental contexts, and apply knowledge to cope up with need for sustainable development.
		<b>PO8. Business Ethics:</b> Apply ethical principles and nurture commitment to personal and professional ethics in all aspects of business financial practice
		<b>PO9.Individual and team work:</b> Develop leadership skills by working effectively in teams
		<b>PO10.Communication:</b> Enhance verbal, written and presentation skills in students and make them able to comprehend and write effective reports, make effective presentations and documentation, and give and receive clear instructions.
		<b>PO11.Project management and finance:</b> Exhibit knowledge and understanding of financial principles and apply these to one's own work, as a member and leader in a team. Manage projects in multidisciplinary environments.
		<b>PO12. Life-long learning:</b> Create an interest to engage in continuous learning independently to improve knowledge and develop competencies.

**Mapping of Mission & Program Outcomes**

(S/M/W indicates strength of correlation) S – Strong, M – Medium, W – Weak)

PO's	Mission		
	M1	M2	M3
PO1	S	S	S
PO2	S	S	M
PO3	S	S	M
PO4	S	M	M
PO5	S	S	S
PO6	M	M	S
PO7	W	M	S
PO8	W	W	S
PO9	W	W	M
PO10	S	S	S
PO11	S	S	S
PO12	S	M	S



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**Scheme & Syllabus**  
**For**  
**Program: Master of Commerce**  
**Session: 2025-2026**  
**M.Com First Year – First Semester**

S.No.	Course Code	Course Name	Course Type	Internal Marks	External Marks	Max. Marks	L	T	P	C	Exams Hrs.
1	MCOM-25-101	Management Principles and Organization Behavior	Theory	40	60	100	4	0	0	4	3
2	MCOM-25-102	Accounting Theory	Theory	40	60	100	4	0	0	4	3
3	MCOM-25-103	Managerial Economics	Theory	40	60	100	4	0	0	4	3
4	MCOM-25-104	Quantitative Techniques	Theory	40	60	100	4	0	0	4	3
5	MCOM-25-105	Legal Aspects in Business	Theory	40	60	100	4	0	0	4	3
6	MCOM-25-106	IT Applications	Theory	40	60	100	2	0	2	3	3
<b>Total</b>				<b>240</b>	<b>360</b>	<b>600</b>	<b>22</b>	<b>0</b>	<b>2</b>	<b>23</b>	

**Abbreviations: L: Lecture, T: Tutorial, P: Practical, C: Credits**

**Course Code : MCOM-25-101**  
**Title of the Course : MANAGEMENT PRINCIPLES AND ORGANIZATION BEHAVIOUR**

<b>L</b>	<b>T</b>	<b>P</b>	<b>Credits</b>
<b>4</b>	<b>0</b>	<b>0</b>	<b>4</b>

**Course Outcomes:**

The course is designed to understand the functions and responsibilities of managers. The course seeks to help students acquire the requisite knowledge, skills and abilities needed to successfully manage the organization. The course examines the logic and working of organizations and outlines the major functions of management.

Course Outcomes: Student will be able to:

<b>CO1:</b> Ability to execute managerial tasks of planning, organizing and controlling.
<b>CO2:</b> Understand the roles, skills and functions of management.
<b>CO3:</b> Understand the complexities associated with management of human resources in the organizations and integrate the learning in handling those complexities.
<b>CO4:</b> Exhibit various styles of leadership.

<b>CO/PO Mapping</b> (S/M/W indicates strength of correlation ) S – Strong, M – Medium, W – Weak												
Cos	Program Outcomes (Pos)											
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
CO1	S	S	W	M	W	W	W	M	M	W	S	M
CO2	S	M	M	S	W	M	W	W	M	M	W	W
CO3	M	S	M	M	M	W	M	M	S	M	M	S
CO4	S	M	S	S	S	M	M	W	W	W	S	M

Group	Course Outlines	Lecture(s)
Group A	<b>Basic concepts of management:</b> Definition – Need and Scope – Different schools of management thought – Behavioural, Scientific, Systems, and Contingency <b>Contribution of Management Thinkers:</b> Taylor, Fayol, Elton Mayo <b>Functions of Management – Planning –</b> Concept, Nature, Importance, Steps, Limitations, Management by Objectives	<b>10</b>
	<b>Decision-Making:</b> Importance, types, steps and approaches, Decision Making in various conditions, Decision tree. <b>Organizing:</b> Concept and process of organizing, Formal Vs Informal organization, <b>Organizational structure:</b> Types of Organizational structure, Bases of Departmentalization.	<b>10</b>
	<b>Delegation:</b> concept, importance, factors affecting delegation, Effective delegation, Decentralization and centralization. <b>Control:</b> Concept, importance, characteristics, process of control, types and techniques of control.	<b>7</b>
Group B	<b>Organizational Behaviour:</b> Concepts, determinants, challenges and opportunities of OB; Contributing disciplines to the OB. <b>Understanding Individual Behaviour:</b> Determinants of Individual behaviour, Personality, Perception, Values, Attitudes and Learning.	<b>8</b>
	<b>Motivation:</b> Concept and early theories of Motivation, Applications of concept of Motivation.	<b>5</b>
	<b>Leadership:</b> Concept of Leadership, Theories of Leadership: Trait theory, Behavioural theories, Transactional and transformational leadership.	<b>5</b>
Group C	<b>Foundations of Group Behavior:</b> Nature & Concept of Group Formation, Stages of Group formation, Theories of Group Formation, Group properties, Individual Vs Group decision making, <b>Conflict Management:</b> Definition of Conflict, transitions in Conflict thought; Functional Vs Dysfunctional Conflict; Conflict Process; Individual & Group Level Conflict; Organization level Conflict ; Conflict Management	<b>10</b>

	<b>Power and Politics in Organization:</b> Nature & Concepts, Sources & Types of Power, Techniques of Politics.  <b>Note:</b> Relevant Case Studies should be discussed in class.	<b>5</b>
	<b>Total lectures</b>	<b>60</b>

#### Reference Books:

- Organizational Behaviour, 9th Ed. – Stephen Robbins (2001)
- Human Behaviour at work - Davis and Newstorm (2001)
- Organizational Behaviour – Uma Sekaran(1989)
- Organizational Behaviour – Fred Luthans (2008)
- Organizational Behaviour - K. Aswathappa (1991)
- Human Behaviour at Work – Keith Davis(1989)
- Organizational Behaviour – Jit S.Chandran (2014)
- Human Relations & Organizational Behaviour -R.S. Dwivedi (2001)
- Organizational Behaviour –McShane(2000)
- Organizational Behaviour –Sharma(1985)
- Essentials of Management – Koontz – TMGH(2010)
- Principles & Practices of Management – Saxena(2009)
- Principles and Practices of Management - Shejwalkar and Ghanekar(2005)
- Management Concepts & Practices –Hannagan(1995)

**Course Code : MCOM-25-102**  
**Title of the Course : ACCOUNTING THEORY**

<b>L</b>	<b>T</b>	<b>P</b>	<b>Credits</b>
<b>4</b>	<b>0</b>	<b>0</b>	<b>4</b>

**Course Outcomes:**

The course is designed to develop the essential ability of all managers, to use complex accounting information as a platform for decision-making. In addition the course develops skills in interpreting earnings statements, balance sheets, and cash flow reports. This ability to analyze financial statements will enable participants to deal more effectively with strategic options for their businesses or business units.

Course Outcomes: Student will be able to:

<b>CO1:</b> Understand different accounting concepts and conventions.
<b>CO2:</b> Prepare financial statements in accordance with generally accepted Accounting Principles.
<b>CO3:</b> Analyze financial statements with the help of various tools and techniques of accountancy.
<b>CO4:</b> Identify and analyze complex financial accounting problems and opportunities in real life situations.

<b>CO/PO Mapping</b> (S/M/W indicates strength of correlation ) S – Strong, M – Medium, W – Weak												
Cos	Program Outcomes (Pos)											
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
CO1	S	M	W	M	S	W	W	M	M	W	S	M
CO2	S	S	M	S	W	M	S	W	W	M	W	W
CO3	M	S	S	M	W	W	M	S	S	M	M	S
CO4	M	S	S	S	S	M	M	W	W	W	S	M

Group	Course Outlines	Lecture(s)
<b>Group A</b>	<b>Accounting:</b> Introduction, history and evolution of accounting thoughts, approaches to accounting theory, difference between financial accounting, cost accounting and management accounting. Concepts of Income, Revenue, Expense, Gains and Losses. Introduction to Double Account System. Single Entry System vs. Double Entry System.	<b>10</b>
	<b>Accounting Principles:</b> Generally Accepted Accounting Principles (GAAPs), their nature, scope, merits and limitations. <b>Accounting Policy:</b> Meaning, nature and scope. Accounting and policy for depreciation of assets; accounting for Inventories.	<b>10</b>
<b>Group B</b>	<b>Accounting for Lease and Hire Purchase:</b> Introduction, accounting treatment and their respective accounting standards. Introduction accounting for derivatives <b>Contemporary Developments in Accounting:</b> Accounting for Price Level Changes, Human Resource Accounting, Social Accounting, Forensic accounting, Environmental Accounting, Accounting for crypto currencies	<b>10</b>
	<b>Holding Company Accounts:</b> Meaning, nature, scope, importance, accounting treatment and accounting standards.	<b>5</b>
<b>Group C</b>	<b>Accounting Standards:</b> Introduction to accounting standards and guidance notes, their importance and scope of application. Comparative study of International Accounting Standards, Indian Accounting Standards and US GAAPs. Harmonization of Accounting practices.	<b>10</b>
	<b>Financial Reporting:</b> Introduction to Financial Reporting, Content, Scope, Issues in financial Reporting. Interim reporting, Segment reporting, Corporate social reporting, Harmonization of financial Reporting. Recent trends in financial reporting practices. <b>Note:</b> Relevant Case Studies should be discussed in class. The discussion of financial reporting should be through annual reports of reputed companies in various industries.	<b>15</b>
	<b>Total lectures</b>	<b>60</b>



**Reference Books:**

- Scott, W. R., 'Financial Accounting Theory' Prentice Hall
- Wolk, Harry I. and Tearney, M. G., 'Accounting Theory: A Conceptual and Institutional Approach' South-Western College Publications
- Godfrey, J.; Hodgson, A.; Tarca, A.; Hamilton, J. and Holmes, S. 'Accounting Theory' Wiley Publications.
- Evans, T. G., 'Accounting Theory' South-Western College Publications
- Porwal, L. S., 'Accounting Theory' Tata McGraw Hills.
- Jawahar Lal, Accounting Theory and Practice' Himalya Publishing House
- Principles of Management Accounting - Manmohan & Goyal(1989)
- Management Accounting - Dr. E.B. Khedkar, Dr. D.B. Bharati and Dr. A.B.Kharpas.
- Cost and Management Accounting - S. M. Inamdar(1991)
- Management Accounting - Dr. Mahesh Kulkarni(2008)
- Double Entry Book Keeping - T. S. Grewal(2014)
- Principles and Practice of Cost Accounting – Ashish K. Bhattacharya(2004)
- Management Accounting 3rd Ed. - Khan &Jain(2000)
- Theory & Problems in Management & Cost Accounting - Khan &Jain(2006)

**Course Code : MCOM-25-103**  
**Title of the Course : MANAGERIAL ECONOMICS**

<b>L</b>	<b>T</b>	<b>P</b>	<b>Credits</b>
<b>4</b>	<b>0</b>	<b>0</b>	<b>4</b>

**Course Outcomes:**

The course is designed to understand about markets, discuss the conditions under which markets do and do not work well, and describe the role of public policy intervention in cases where markets fail to perform.

Course Outcomes: Student will be able to:

<b>CO1:</b> Understand fundamental conceptual foundations of micro & macro Economics.
<b>CO2:</b> Describe the concept of demand, supply and equilibrium position of the business
<b>CO3:</b> Apply economic analysis to optimally allocate scarce resources to meet the managerial objectives.
<b>CO 4:</b> Understand the concept and implications for the management of business cycle and also Inflation

<b>CO/PO Mapping</b> (S/M/W indicates strength of correlation ) S – Strong, M – Medium, W – Weak												
Cos	Program Outcomes (Pos)											
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
CO1	S	S	W	M	W	W	W	M	M	W	S	M
CO2	S	M	M	S	W	M	W	W	M	M	W	W
CO3	M	S	M	M	M	W	M	M	S	M	M	S
CO4	S	M	S	S	S	M	M	W	W	W	S	M

Group	Course Outlines	Lecture(s)
<b>Group A</b>	<b>Nature and scope of Business Economics</b> , Objectives of firm, Fundamental economic concepts: Incremental principle, Opportunity cost principle, discounting principle, Equi-marginal principle.	<b>8</b>
	<b>Demand Analysis:</b> Law of demand, determinants of demand; Theory of consumer choice: Cardinal utility approach, Indifference Approach, Revealed Preference Theory.	<b>7</b>
<b>Group B</b>	<b>Elasticity of Demand</b> and its measurement, Demand forecasting Techniques	<b>5</b>
	<b>Production theory:</b> Production function, production with one and two variable inputs.	<b>8</b>
	<b>Theory of Cost:</b> Concept of total cost, average cost and marginal cost, short-run and long-run costs (traditional and modern theories)	<b>5</b>
	<b>Concept of Revenue:</b> Total revenue, average revenue and marginal revenue, Relationship between average revenue, marginal revenue and elasticity of demand.	<b>5</b>
<b>Group C</b>	<b>Price determination</b> and firm's equilibrium in short-run and long – run under perfect competition, monopoly, monopolistic competition And oligopoly	<b>5</b>
	<b>Classical and Keynesian theory of income and employment</b> , Theory of consumption and investment spending, multiplier-accelerator Interaction	<b>7</b>
	<b>Business cycles:</b> Nature and Phases of a business cycle, Theories of Business cycles, Inflation: Definition, characteristics and types in term of demand pull and cost push factor, consequences of inflation and measures to control inflation.	<b>10</b>
	<b>Total lectures</b>	<b>60</b>

### Reference Books

- Ahuja H.L, Advanced Economic Theory(1970)
- Jhingan M.L Advanced Economic Theory: Micro and Macro Economics(1982)
- Koutsoyianni, Modern Micro Economics(1975)
- Stonier and Hague, A Textbook of Economic Theory(2003)
- Managerial Economics – Analysis, Problems and Cases, P.L. Mehta, Sultan Chand Sons, New Delhi(2016)
- Managerial Economics – Varshney and Maheshwari, Sultan Chand and Sons, NewDelhi (2014)
- Managerial Economics – D. Salvatore, McGraw Hill, NewDelhi.
- Managerial Economics – Pearson and Lewis, Prentice Hall, New Delhi(2003)
- Managerial Economics – G.S. Gupta, T M H, New Delhi(2005)
- Managerial Economics – Mote, Paul and Gupta, T M H, New Delhi (2001)

**Course Code : MCOM-25-104**  
**Title of the Course : QUANTITATIVE TECHNIQUES**

<b>L</b>	<b>T</b>	<b>P</b>	<b>Credits</b>
<b>4</b>	<b>0</b>	<b>0</b>	<b>4</b>

**Course Outcomes:**

Provide students with quantitative skills that are required to make business decisions. These skills involve using statistical, forecasting and estimation techniques. Formulation and application of mathematical models in business decision making scenarios.

Student will be able to:

<b>CO1:</b> Understand relevance & need of quantitative methods for making business Decisions
<b>CO2 :</b> Apply quantitative methods to solve a variety of business problems
<b>CO3 :</b> Understand and interpret statistical information
<b>CO4 :</b> Demonstrate a sound knowledge of fundamentals of statistics and statistical Techniques

<b>CO/PO Mapping</b> (S/M/W indicates strength of correlation) S – Strong, M – Medium, W – Weak												
Cos	Program Outcomes (Pos)											
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
CO1	S	M	W	M	S	W	W	M	M	W	S	M
CO2	S	S	M	S	W	M	S	W	W	M	W	W
CO3	S	S	S	M	W	W	M	S	S	M	M	S
CO4	S	S	S	S	S	M	M	W	W	W	S	M

Group	Course Outlines	Lecture(s)
<b>Group A</b>	<b>Introduction to Statistics:</b> Measures of Central tendency: Arithmetic, weighted, geometric mean, median and mode. <b>Measures of Dispersion:</b> Range, Quartile deviation, Mean deviation, Standard deviation Coefficient of variation	<b>10</b>
	<b>Correlation Analysis:</b> Significance, types, Methods of correlation analysis: Scatter diagrams, Graphic method, Karl Pearson's correlation co-efficient, Rank correlation coefficient, Properties of Correlation.	<b>10</b>
<b>Group B</b>	<b>Regression analysis:</b> meaning, application of regression analysis, difference between correlation & regression analysis, regression equations, standard error and Regression coefficients.	<b>10</b>
	<b>Assignment Problems:</b> Introduction, Minimization and Maximization problems, Travelling Salesman problems, unbalanced assignment problems.	<b>8</b>
<b>Group C</b>	<b>Transportation Problems:</b> Meaning, Assumptions, Terminology, Methods; Feasible solution (NWCM, LCM, VAM), Optimal solution (Stepping stone method, MODI method), Unbalanced Transportation problem, Degeneracy	<b>10</b>
	<b>Project Scheduling:</b> PERT/CPM: Project networks. Scheduling of projects with known activity times – Critical path and scheduling of activities.	<b>10</b>
	<b>Total lectures</b>	<b>60</b>

### Reference Books

- Robert Anthony, David F. Hawkins and Kenneth A. Merchant, Accounting-Text and Cases, McGraw Hill, New Delhi, 12thEdition(2007)
- Charles T. Horngren, George Foster and Srikant M. Datra, Cost Accounting: A Managerial Emphasis, Prentice-Hall of India, New Delhi, 12thEdition(2006)
- Charles T. Horngren, Introduction to Management Accounting, Prentice-Hall of India, New Delhi, 12thEdition(2007)
- Introduction to Management Accounting - Horngren and Sundem(1987)
- Principles of Management Accounting - Manmohan &Goyal(1989)
- Management Accounting - Dr. E.B. Khedkar, Dr. D.B. Bharati and Dr. A.B.Kharpas.
- Cost and Management Accounting - S. M. Inamdar(1991)
- Management Accounting - Dr. Mahesh Kulkarni(2018)
- Double Entry Book Keeping - T. S.Grewal(2014)
- Principles and Practice of Cost Accounting – Ashish K.Bhattacharya(2001)
- Management Accounting 3rd Ed. - Khan &Jain
- Theory & Problems in Management & Cost Accounting – Khan&Jain

**Course Code : MCOM-25-105**  
**Title of the Course : LEGAL ASPECTS IN BUSINESS**

<b>L</b>	<b>T</b>	<b>P</b>	<b>Credits</b>
<b>4</b>	<b>0</b>	<b>0</b>	<b>4</b>

**Course Outcomes:**

The course is designed to explicate the essentials and types of Acts. Upon successful completion of Business Law I the student will be able to: Demonstrate an understanding of the Legal Environment of Business. Apply basic legal knowledge to business transactions. Communicate effectively using standard business and legal terminology.

Student will be able to:

<b>CO1:</b> Analyze the laws relating to Competition Commission Act, 2002 and Consumer Protection Act, 1986
<b>CO2:</b> Describe the provision relating to Right to Information Act, 2005
<b>CO3:</b> Ability to analyze the Sales of Goods Act, 1930
<b>CO4:</b> Understand and analyze the Information Technology Act, 2000 and Patents Act

<b>CO/PO Mapping</b> (S/M/W indicates strength of correlation ) S – Strong, M – Medium, W – Weak												
Cos	Program Outcomes (Pos)											
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
CO1	S	M	W	M	S	W	W	M	M	W	S	M
CO2	S	S	M	S	W	M	S	W	W	M	W	W
CO3	S	S	S	M	W	W	M	S	S	M	M	S
CO4	S	S	S	S	S	M	M	W	W	W	S	M

Group	Course Outlines	Lecture(s)
<b>Group A</b>	<b>The Contract Act, 1871:</b> Nature and classification of contracts - Essential elements of a valid contract, Offer and Acceptance – Consideration - Capacities of Parties, Provisions relating to free consent, void agreements	<b>5</b>
	<b>The Contract Act, 1872:</b> Contracts of Indemnity - Meaning, nature - Right of Indemnity Holder and Indemnifier, Contracts of Guarantee - Meaning, Nature and Features - Types of Guarantee - Provisions relating to various types of Guarantee, Surety and Co- surety - Rights and Liabilities - Discharge of surety from his liability, Agency - Agent and Principal - Creation of Agency - Classification of Agents Relationship between Principal and Agent Agent's authority - Revocation and Renunciation - Rights, Duties and Liabilities of Agent and Principal – Termination of Agency	<b>10</b>
	<b>Sales of Goods Act, 1930:</b> Contract for Sale of Goods - Meaning - Essentials of a Contract of Sale - Formalities of a Contract of Sale, Provisions relating to conditions and Warranties, Provisions relating to transfer of property or ownership, Provisions relating to performance of Contract of Sale - Rights of Unpaid Seller –Rules as to delivery of goods.	<b>10</b>
<b>Group B</b>	<b>The Negotiable Instruments Act, 1881:</b> Negotiable Instruments - Meaning, Characteristics, Types, Parties - Holder and holder in Due Course, Negotiation and Types of Endorsements, Dishonor of Negotiable Instrument - Noting and Protest, Liability of parties on Negotiable Instrument.	<b>5</b>
	<b>The Companies (Amendment) Act, 2015:</b> Company – Definition, Meaning, Features and Types, One Person Company, Incorporation of Company – Memorandum of Association (MOA), Articles of Association (AOA), Share capital & Debentures, Acceptance of deposits, Appointment of director including woman Director.	<b>10</b>
	<b>The Consumer Protection Act, 1986:</b> Definitions of Consumer, Complainant, Goods, Service – Meaning of Consumer Dispute, Complaint - Unfair Trade Practices - Restrictive Trade Practices, Rights of Consumers, Consumer Disputes Redressal Agencies	<b>5</b>
<b>Group C</b>	The Information Technology Act, 2000: Digital Signature - Digital Signature Certificate, Electronic Governance, Electronic Record, Certifying Authorities, Penalty & Adjudication	<b>5</b>
	Patents Act: Conceptual understanding of patents, copyrights, trademarks and designs	<b>5</b>
	Right to Information Act, 2005: Definitions, Right to Information & Obligations of Public Authorities, The Central & State Information Commission, Power & Functions of the Information Commissions, Appeal & Penalties.	<b>5</b>
	<b>Total Lectures</b>	<b>60</b>

**Reference Books:**

- Business Laws– Balchandani
- Business Laws - S.D. Geet and M.S. Patil
- Business Laws – GulshanKapoor (2018)
- Business and Commercial Laws - Sen and Mitra (2018)
- An Introduction to Mercantile Laws -N.D. Kapoor
- Business Laws -N.M. Vechalekar (1998)
- Business Laws -M.D. Mulla (2015)
- Company Law – Avtar Singh (1982)
- Bare Text of the relevant Act



**Course Code : MCOM-25-106**  
**Title of the Course : IT APPLICATIONS**

<b>L</b>	<b>T</b>	<b>P</b>	<b>Credits</b>
<b>2</b>	<b>0</b>	<b>2</b>	<b>3</b>

**Course Outcomes:**

The successful completion of this program will enable the graduate to-Analyze and resolve basic information technology problems through the application of systemic approaches. Support the analysis, planning, design, development and implementation of computer systems and networks. Design, install, configure, troubleshoot and manage components of computer systems and networks.

Student will be able to:

<b>CO1:</b> Apply principles of data management to ensure the integrity of information.
<b>CO2:</b> Describe elements of Information Technology: Hardware, Software, Data, and Telecommunications.
<b>CO3:</b> Interpret, produce, and present work-related documents and information effectively and accurately.
<b>CO4:</b> Analyze technical requirements to determine resource requirements.

<b>CO/PO Mapping</b> (S/M/W indicates strength of correlation) S – Strong, M – Medium, W – Weak												
Cos	Program Outcomes (Pos)											
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
CO1	S	S	W	M	W	W	W	M	M	W	S	M
CO2	S	S	M	S	W	M	W	W	M	M	W	W
CO3	S	S	M	M	M	W	M	M	S	M	M	S
CO4	S	M	S	S	S	M	M	W	W	W	S	M

<b>Group</b>	<b>Course Outlines</b>	<b>Lecture(s)</b>
<b>Group A</b>	<b>Introduction:</b> Definition of Computer System, Characteristics of Computer, Generations of computers, Limitations of Computer System, Block diagram of computer. Components of a computer system.	<b>10</b>

	<b>Application Of Computer:</b> E-commerce, scientific, railway, Airlines, Hotel management. <b>Input Devices:</b> Keyboard, Mouse, Track Ball, Joy Stick, Electronic Pen, Touch Screen. <b>Output Devices:</b> Monitor-CRT, LCD, Printers.	<b>9</b>
<b>Group B</b>	<b>MS Word:</b> Entering Text, Saving The Document, Editing The Document Already Saved to Disc, Find And Replace Operations, Printing the Document. <b>Special Effects:</b> Print special effects- bold, underline, Superscripts, Subscript. Changing Fonts, Changing Case <b>MS Excel:</b> Saving the document, Editing, Formulas- Adding, Multiplication, Average <b>MS Power Point:</b> Making Simple Presentation, Slides- Creating Slides, re-arranging, modifying, Insert Pictures, Using Auto Content Wizards and Templates	<b>10</b>
<b>Group C</b>	<b>Memory Hierarchy:</b> Cache Memory, Primary Memory, Secondary Memory Computers and Communication: Introduction to Computer Networks-Types of Computer Networks, LAN, MAN, WAN Network Topologies-Ring, Bus, Star, Mesh.	<b>8</b>
	Internet and World Wide Web (WWW), Application of the Internet, FTP, Electronic Mail, Virus, HTML Web Page.	<b>8</b>
	<b>Total lectures</b>	<b>45</b>

#### Reference Books:-

- Computer Fundamentals : P.K Sinha (2004)
- Computer Fundamentals : Anita Goyal(2010)
- Computer Fundamentals : Larry Long (2004)
- Post, Gerald V., Database Management Systems, Tata McGraw Hill.
- Stephan G Powell and Kenneth R Baker Management Science, Art of Modeling with Spread Sheets, Wiley India(p) Ltd., New Delhi.
- Elmasri and Nawathe- Fundamental of Database Systems, Pearson Education Asia, New Delhi.



(U/S 2(f) and 12B of the UGC Act 1956, NAAC Accredited)  
**DESH BHAGAT UNIVERSITY, MANDI GOBINDGARH**  
**Faculty of Business Administration and Hospitality Management**  
**Department of Business Management and Commerce**  
**Scheme & Syllabus**

**For**  
**Program: Master of Commerce**  
**Session: 2025-2026**  
**M.Com First Year – Second Semester**

S.No.	Course Code	Course Name	Course Type	Internal Marks	External Marks	Max. Marks	L	T	P	Credits	Exams Hrs.
1	MCOM-25-201	Direct Tax Laws	Theory	40	60	100	4	0	0	4	3
2	MCOM-25-202	Fundamentals of Investment	Theory	40	60	100	4	0	0	4	3
3	MCOM-25-203	Marketing Management	Theory	40	60	100	4	0	0	4	3
4	MCOM-25-204	Financial Management	Theory	40	60	100	4	0	0	4	3
5	MCOM-25-205	Human Resources Management	Theory	40	60	100	4	0	0	4	3
6	MCOM-25-206	Industrial Training Seminar	Practical	-	100	100	0	0	2	1	N.A
7	DBES-25-101	Environmental Science	Theory	40	60	100	1	0	2	2	3
<b>Total</b>				<b>240</b>	<b>460</b>	<b>700</b>	<b>21</b>	<b>0</b>	<b>4</b>	<b>23</b>	

**Abbreviations: L: Lecture, T: Tutorial, P: Practical, C: Credits**

**Note:** After second semester every student will be required to undergo summer training of 8 weeks duration in the corporate sector.

**Course Code : MCOM -25-201**  
**Title of the course : DIRECT TAX LAWS**

<b>L</b>	<b>T</b>	<b>P</b>	<b>Credits</b>
<b>4</b>	<b>0</b>	<b>0</b>	<b>4</b>

**Course Outcomes:**

After successful completion of this programme the learners should be able to: gain expert knowledge, acquaintance and familiarity with computation of income as per the latest provisions of Income-tax Act, 1961 and the relevant Rules.

Upon completion of this course, the student will be able to:

<b>CO1:</b> identify the technical terms related to Income Tax.
<b>CO2:</b> determine the residential status of an individual and scope of total income.
<b>CO3:</b> compute income from salaries, house property, business/profession, capital gains and income from other sources.
<b>CO4:</b> compute the net total income of an individual.

<b>CO/PO Mapping</b> (S/M/W indicates strength of correlation ) S – Strong, M – Medium, W – Weak												
Cos	Programme Outcomes (Pos)											
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
CO1	S	S	M	S	S	M	S	M	S	S	M	M
CO2	S	S	M	S	S	M	S	M	S	S	M	M
CO3	S	S	M	S	S	M	S	M	S	S	M	M
CO4	S	S	M	S	S	M	S	M	S	S	M	M

<b>Group</b>	<b>Course outlines</b>	<b>Lecture(s)</b>
<b>Group-A</b>	Introduction to Direct Tax Laws, Definitions, Residential Status and incidence of tax, Incomes exempted from tax u/s 10, Income Tax Act of 1961.	<b>10</b>
	Heads of Income of Individuals; Salaries- income from house property and gain from business or profession, capital gains, income from other sources	<b>15</b>
<b>Group-B</b>	Set Off and Carry Forward Losses, Income of other persons to be included in Assessee's Total Income. Deduction out of Gross Total Income.	<b>8</b>
	Assessment of Individuals, Hindu Undivided Families, Firms, Association of Persons, Cooperative Societies.	<b>7</b>
<b>Group-C</b>	Tax Administration; Income Tax Authorities, Assessment procedure, collection and recovery of tax, refunds, penalties and procedures, appeals and revisions.	<b>10</b>
	<b>Total lectures</b>	<b>60</b>

#### **Reference Books:-**

- Singhanian, Vinod K. and Monica Singhanian. Students' Guide to Income Tax, University Edition. Taxmann Publications Pvt. Ltd., New Delhi.
- Ahuja, Girish and Ravi Gupta. Systematic Approach to Income Tax. Bharat Law House, Delhi.
- ShalinderSekhon, The Income Tax Law: A Simple guide to theory, SLM Publication.
- Lal B.B., *Direct Taxes*, Pearson Education, New Delhi.
- Gaur and Narang, *Direct Taxes*, Kalyani Publications.
- Manoharan T.N., *Direct Taxes*, Snow White Publications.

**Course Code : MCOM -25-202**  
**Title of the Course : FUNDAMENTALS OF INVESTMENT**

<b>L</b>	<b>T</b>	<b>P</b>	<b>Credits</b>
<b>4</b>	<b>0</b>	<b>0</b>	<b>4</b>

**Course Outcomes:**

This course seeks to acquaint students with the theoretical and practical aspects of investment analysis for security selection and portfolio management purposes.

Upon completion of this course, the student will be able to:

<b>C01:</b> understand the need of various fundamental analyses in developing and managing a portfolio.
<b>C02:</b> acquainted with various technical analysis tools like Charts, Patterns and other mathematical and market indicators.
<b>C03:</b> appreciate the importance of forming a portfolio of investments with varied risk and reward patterns.
<b>C04:</b> aware of various efficient market theories w.r.t. to managing a portfolio.

<b>CO/PO Mapping</b> (S/M/W indicates strength of correlation ) S – Strong, M – Medium, W – Weak												
Cos	Program Outcomes (Pos)											
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
CO1	S	S	M	S	M	M	S	M	M	W	M	S
CO2	S	S	M	S	M	W	W	M	S	W	W	S
CO3	S	S	M	S	S	W	M	M	S	M	M	S
CO4	S	S	S	S	S	M	M	M	M	M	W	M

Group	Course outlines	Lecture(s)
<b>Group- A</b>	<b>Investment</b> : Concept, Investment and speculation, Nature and scope of investment analysis; objectives of investment; <b>Risk</b> : Concept, types, measurement of risk ; <b>Return</b> : Meaning and measurement.	<b>10</b>
	<b>Investment alternatives for individuals</b> : Bank deposits, Post office schemes, PF, Public Deposits, Mutual Funds, Shares, Debentures, Government Securities, <b>Derivatives</b> : Options and Futures, Valuation models of equity shares and debentures.	<b>10</b>
<b>Group- B</b>	<b>Investment Analysis</b> : Fundamental analysis covering economic, industry and company analysis. <b>Technical Analysis</b> and Chartist techniques; Dow Theory, Types of charts used, Technical indicators: Advance-Divide Line, Support and Resistance Levels, Moving Averages.	<b>10</b>
<b>Group- C</b>	<b>Efficient Market Theory</b> : Forms and Tests, Random Walk Hypothesis, Portfolio Management; Concept, objectives and significance. <b>Portfolio Management</b> : Meaning, importance, objectives and various issues in portfolio construction, revision of portfolio and evaluation	<b>10</b>
	<b>Portfolio Analysis</b> : Estimating rate of return and standard deviation of portfolio returns ;effects of combining securities ; Markowitz risk-return optimization <b>Single Index Model</b> : Portfolio total risk, portfolio market risk and unique risk	<b>10</b>
	<b>Factor Models</b> : Arbitrage pricing theory, principle of arbitrage, arbitrage portfolios; two factor and multi factor models. <b>Portfolio Performance Evaluation</b> : Measure of return, risk adjusted measures of performance evaluation, market timing, evaluation criteria and procedures	<b>10</b>
	<b>Total lectures</b>	<b>60</b>

#### Reference Books:-

- Alexander, G.J., Sharpe, W.F. and Bailey, J.V., Fundamentals of Investments, Prentice Hall.
- Avadhani, V.A., Investment Management, Himalaya Publishing House.
- Bodie, Z., Kane, A., Marcus, A.J. and Mohanty, P., Investments, Tata McGraw-Hill.
- Chandra, P., Investment Analysis and Portfolio Management, Tata McGraw-Hill.
- Mayo, H.B., Investments: An Introduction, Thomson Asia
- Pandian P - Security Analysis and Portfolio Management, Vikas Publications
- Alexander, G.J., Sharpe, W.F. and Bailey, J.V., Fundamentals of Investments, Prentice Hall.

**Course Code : MCOM-25-203**  
**Title of the Course : MARKETING MANAGEMENT**

<b>L</b>	<b>T</b>	<b>P</b>	<b>Credits</b>
<b>4</b>	<b>0</b>	<b>0</b>	<b>4</b>

**Course Outcomes:**

To understand the concepts of marketing management with marketing process for different types of products and services. To understand the tools used by marketing managers in decision situations. To understand the marketing environment

Student will be able to:

<b>CO1:</b> Evaluate the significance of marketing
<b>CO2:</b> Analyze the relationships between marketing management and the political, economic, legal and social policies and its impact on business.
<b>CO3:</b> Identify the role and significance of various elements of marketing mix.
<b>CO4:</b> Describe the role and relevance of marketing organization in current marketing conditions.

<b>CO/PO Mapping</b> (S/M/W indicates strength of correlation ) S – Strong, M – Medium, W – Weak												
Cos	Program Outcomes (Pos)											
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
CO1	S	M	S	M	S	W	W	M	M	W	S	M
CO2	S	S	M	S	W	M	S	W	W	M	W	W
CO3	S	S	S	M	W	W	M	S	S	M	M	S
CO4	S	S	S	S	S	M	M	W	W	W	S	M



Group	Course Outlines	Lecture(s)
<b>Group A</b>	<b>Introduction to Marketing:</b> Definition & Functions of Marketing. Core concepts of marketing–Need, Want, Desire, Benefits, Demand, Value, Exchange, Goods – Services Continuum, Product, Market, Customer Satisfaction, Customer Delight, Approaches to Marketing – Product – Production - Sales – Marketing – Societal – Relational. Concept of Marketing Myopia. Selling versus marketing, Holistic Marketing Orientation & Customer Value.	<b>15</b>
	<b>Consumer Behaviour:</b> Concept, Characteristics of consumer and organizational markets, 5 step Buyer decision process. <b>Marketing Environment:</b> Analyzing needs and trends Macro Environment - Political, Economic, Socio-cultural and Technical Environment – PEST analysis. Micro Environment – Industry & Competition. Concept of Market Potential & Market Share.	<b>10</b>
<b>Group B</b>	<b>Market segmentation:</b> Definition, Need & Benefits. Bases for market segmentation of consumer goods, industrial goods and services. Segment, Niche & Local Marketing, Effective segmentation criteria, Evaluating & Selecting Target Markets, Concept of Target Market and Concept of positioning – Value Proposition & USP.	<b>15</b>
	<b>Marketing Mix:</b> Definition of each of the Four P's. Components of each P. Extended 7 Ps for services. Significance in the competitive environment. <b>Marketing Planning:</b> Contents of Marketing Plan - Developing Marketing. Plan for variety of goods and services.	<b>10</b>
<b>Group C</b>	<b>Marketing organization:</b> Concept, Types - Functional organization, Product Focused organization, Geographic Organization, Customer Based Organization, Matrix organization. Organization structure for a wide customer orientation.	<b>10</b>
	<b>Total lectures</b>	<b>60</b>

#### Reference Books:-

- Principles of Marketing 12th Edition - Philip Kotler and Gary Armstrong (2007)
- Fundamentals of Marketing –Stanton(1964)
- Marketing Management – RajanSaxena(1975)
- Marketing Management - V.S.Ramaswamy and S. Namakumari (2017)
- Analysis for Marketing Planning – Donald Lehmann & Rusell Winer, 6th ed. (2004)
- Case Studies in Marketing - Indian context -R.Srinivas(2014)

**Course Code : MCOM -25-204**  
**Title of the Course : FINANCIAL MANAGEMENT**

<b>L</b>	<b>T</b>	<b>P</b>	<b>Credits</b>
<b>4</b>	<b>0</b>	<b>0</b>	<b>4</b>

**Course Outcomes:**

The course is designed to understand the various concepts like Financial System, Goals & Functions of Financial System; capital structure planning cost of capital; dividend policies and working capital which will be foundation if they go for management studies; Capital Investment Decisions; Theories of Capital Structure and firm's value  
 Upon completion of this course, the student will be able to:

<b>CO1:</b> Describe concepts of Financial Management
<b>CO2:</b> Understand and analyze working capital management
<b>CO3:</b> Gain knowledge about dividend policies and various dividend models.
<b>CO4:</b> Work upon capital structure as per theories of capital structure

<b>CO/PO Mapping</b> (S/M/W indicates strength of correlation ) S – Strong, M – Medium, W – Weak												
Cos	Programme Outcomes (Pos)											
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
CO1	S	S	S	S	M	S	M	M	M	W	S	S
CO2	S	S	S	S	M	S	M	M	M	W	S	S
CO3	S	S	S	S	M	S	M	M	M	W	S	S
CO4	S	S	S	S	M	S	M	M	M	W	S	S

<b>Group</b>	<b>Course outlines</b>	<b>Lecture(s)</b>
<b>Group-A</b>	Financial Management: An Overview, Goals and Functions of Finance, Financial System: Assets, Markets, Intermediaries and Regulatory Framework. Capital Market and Money Market,	<b>10</b>
	Concepts in Valuation: Time value of money, Present Values, IRR, Bond returns, Return from Stock Market Investments.	<b>10</b>
<b>Group-B</b>	Capital Investment Decision making: Principles of Cash Flows, Discounted and Non- Discounted Cash Flow Techniques for appraising capital investments, Risk Analysis in Capital Budgeting.	<b>10</b>
	Working Capital Management: An Overview, Determinants, Working Capital Cycle, Management of Cash, Receivables and Inventories. Financing Working Capital needs.	<b>10</b>
<b>Group-C</b>	Leverage: Operating Leverage and Financial Leverage. Cost of Capital. Capital Structure and firm's value: Theories, MM Hypothesis, Optimization of Capital Structure, Capital Structure Planning.	<b>10</b>
	Dividend Policy and firm's value, Dividend Policy in practice. Corporate Restructuring: Mergers and Acquisitions, motives, considerations and regulations.	<b>10</b>
	<b>Total lectures</b>	<b>60</b>

#### **Reference Books:**

- J.J. Hamton, Financial Decision Making: Concepts, Problems and Cases, Prentice-Hall of India, New Delhi, 4<sup>th</sup> Edition (1989)
- Khan and Jain, Financial Management, Tata McGraw-Hill Publishing Co. Ltd., New Delhi, 4<sup>th</sup> Edition (2005)
- Stephan A. Ross, Randolph W. Waterfield and Jeffery Jaffe, Corporate Finance, Tata McGraw-Hill Publishing Co. Ltd., New Delhi, 7<sup>th</sup> Edition (1988)
- Richard A. Brealey and Stewart C. Meyers, Principles of Corporate Finance, Tata McGraw-Hill Publishing Co. Ltd., New Delhi, 6<sup>th</sup> Edition (2000)

**Course Code : MCOM -25-205**  
**Title of the Course : HUMAN RESOURCE MANAGEMENT**

<b>L</b>	<b>T</b>	<b>P</b>	<b>Credits</b>
<b>4</b>	<b>0</b>	<b>0</b>	<b>4</b>

**Course Outcomes:**

After successful completion of this program the learners should be able to: Understand the key elements of HRM, Improve their ability to think about how HRM should be used as a tool to execute strategies, understand the overall role of HRM in business.

Upon completion of this course, the student will be able to:

<b>CO1:</b> Understand the key components of managing people in organizations.
<b>CO2:</b> Describe the nuances of human resource management systems.
<b>CO3:</b> Manage HR practices as competitive tool for organizational excellence.
<b>CO4:</b> Evaluate the process of recruitment and selection.

<b>CO/PO Mapping</b>												
(S/M/W indicates strength of correlation ) S – Strong, M – Medium, W – Weak												
Cos	Programme Outcomes (Pos)											
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
CO1	S	S	S	S	M	S	S	M	S	S	S	M
CO2	S	S	S	S	M	S	S	M	S	S	S	M
CO3	S	S	S	S	M	S	S	M	S	S	S	M
CO4	S	S	S	S	M	S	S	M	S	S	S	M

Group	Course outlines	Lecture(s)
Group-A	Concept, scope, functions, importance of HR Management, environment scanning, SWOT analysis, building up skills for effective HR manager.	7
	<b>Manpower Planning:</b> meaning and definition, features and process of manpower planning, importance of manpower Planning	8
	<b>job analysis:</b> meaning, process of job analysis, job description and job specification job enlargement and job enrichment	7
Group B	<b>Recruitment:</b> meaning, definition, features, process of recruitment, <b>Selection:</b> meaning ,definition, steps of selection process,	8
	<b>Interview:</b> meaning and types of interview, <b>placement and induction:</b> meaning, definition, features, process	7
	<b>Training and development:</b> meaning, need of Training, methods of Training. Quality of work life.	8
Group C	<b>Performance Appraisal:</b> meaning, process of performance appraisal, methods of performance appraisal importance of performance appraisal. Potential appraisal,	5
	<b>Industrial Relations:</b> meaning, definition, features, importance of industrial relation, factors affecting industrial relation	5
	<b>Industrial disputes:</b> meaning and Definition, Types & Causes of industrial relation. <b>Trade Unionism:</b> Meaning, Features, Types & Functions of trade unions.	5
	<b>Total lectures</b>	<b>60</b>

#### Reference Books:

- Garry Desseler, Human Resource Management, Prentice-Hall of India Pvt. Ltd., New Delhi, 10 Edition (2004)
- Edwin B. Flippo, Personnel Management, McGraw-Hill Book Company, 6th Edition (1984)

**Course Code : MCOM-25-206**  
**Title of the Course : INDUSTRIAL TRAINING (SEMINAR)**

<b>L</b>	<b>T</b>	<b>P</b>	<b>Credit</b>
<b>0</b>	<b>0</b>	<b>2</b>	<b>1</b>

**Course Outcomes:**

The primary objective is to make students familiar with projects undergoing in industry and develop awareness about general workplace behaviour.

Course outcome: Students will be able to :

<b>CO1:</b> Participate in the projects in industries during his or her industrial training.
<b>CO2:</b> Interact with industrial personnel and follow practices and discipline prescribed in industry.
<b>CO3:</b> Develop awareness about general workplace behavior and build interpersonal and team skills.
<b>CO4:</b> Prepare professional work reports and presentations

<b>CO/PO Mapping</b>												
(S/M/W indicates strength of correlation) S – Strong, M – Medium, W – Weak												
Cos	Program Outcomes (Pos)											
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
CO1	S	S	M	W	M	M	S	M	M	W	M	S
CO2	S	S	M	W	M	W	M	M	S	W	M	S
CO3	S	S	S	S	M	S	S	M	S	M	S	S
CO4	S	S	S	M	S	M	S	M	M	W	S	S

Students will undergo 8 weeks summer training in a relevant Industry after 2nd Semester Examinations during summer break. Training report by the student to be submitted within 2nd Semester. Viva-Voce examination to be held at the end of 2<sup>nd</sup> semester.

**Course Code : DBES-25-101**  
**Title of the Course : ENVIRONMENTAL SCIENCE**

<b>L</b>	<b>T</b>	<b>P</b>	<b>Credits</b>
<b>1</b>	<b>0</b>	<b>2</b>	<b>2</b>

**Course Outcomes:**

<b>CO1:</b> Developing an attitude of concern for the environment.
<b>CO2:</b> Motivating public to participate in environment protection and environment improvement.
<b>CO3:</b> Acquiring skills to help the concerned individuals in identifying and solving environmental problems
<b>CO4:</b> Striving to attain harmony with Nature.

<b>CO/PO Mapping</b> (S/M/W indicates strength of correlation ) S – Strong, M – Medium, W – Weak												
Cos	Programme Outcomes (Pos)											
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
CO1	S	W	W	W	S	W	M	W	S	M	S	S
CO2	S	M	M	S	S	W	M	W	S	M	M	S
CO3	S	M	M	S	S	W	M	W	S	M	M	S
CO4	S	M	M	S	S	W	M	W	S	M	M	S

Unit	Course outlines	Lectures
1.	<b>The Multidisciplinary Nature of Environmental Studies</b> Definition, scope and importance Need for public awareness.	2
2.	<b>Renewable and Non-renewable Resources</b> Natural resources and associated problems. (a) Forest resources: Use and over-exploitation, deforestation, case studies. Timber extraction, mining, dams and their effects on forests and tribal people (b) Water resources: Use and over-utilization of surface and ground water, floods, drought, conflicts over water, dams-benefits and problems. (c) Mineral resources: Use and exploitation, environmental effects of extracting and using mineral resources, case studies. (d) Food resources: World food problems, changes caused by agriculture and overgrazing, effects of modern agriculture, fertilizer-pesticide problems, water logging, salinity, Case studies. (e) Energy resources: Growing energy needs, renewable and non-renewable energy sources, use of alternate energy sources. Case studies. (f) Land resources: Land as a resource, land degradation, man induced landslides, soil erosion and desertification. Role of an individual in conservation of natural resources. Equitable use of resources for sustainable lifestyles.	8
3.	<b>Eco systems</b> Concept of an ecosystem. Structure and function of an ecosystem. Producers, consumers and decomposers. Energy flow in the ecosystem. Ecological succession. Food chains, food webs and ecological pyramids. Introduction, types, characteristic features, structure and function of the following ecosystem:(a) Forest ecosystem(b) Grassland ecosystem(c) Desert ecosystem(d) Aquatic ecosystems (ponds, streams, lakes, rivers, oceans, estauries)	6
4.	<b>Biodiversity and Its Conservation</b> Introduction, definition: genetic, species and ecosystem diversity. Biogeographical classification of India. Value of biodiversity: consumptive use, productive use, social, ethical, aesthetic and option values. Biodiversity at global, National and local levels. India as a mega-diversity nation. Hot-spots of biodiversity. Threats to biodiversity: habitat loss, poaching of wildlife, man-wildlife conflicts. Endangered and endemic species of India. Conservation of biodiversity: in-situ and ex-situ conservation of biodiversity.	8
5.	<b>Environmental Pollution</b> Definition Causes, effects and control measures of a)Air pollution (b) Water	8



	<p>pollution</p> <p>c) Soil pollution (d) Marine pollution (e) Noise pollution (f) Thermal pollution (g) Nuclear hazards</p> <p>Solid waste management: Causes, effects and control measures of urban and industrial wastes.</p> <p>Role of an individual in prevention of pollution.</p> <p>Pollution case studies.</p> <p>Disaster management: Floods, earthquake, cyclone and landslides.</p>	
<b>6.</b>	<p><b>Social Issues and the Environment</b></p> <p>From unsustainable to sustainable development.</p> <p>Urban problems related to energy.</p> <p>Water conservation, rain water harvesting, watershed management.</p> <p>Resettlement and rehabilitation of people; its problems and concerns.</p> <p>Case studies.</p> <p>Environmental ethics: Issues and possible solutions.</p> <p>Climate change, global warming, acid rain, ozone layer depletion, nuclear accidents and holocaust. Case studies.</p> <p>Wasteland reclamation.</p> <p>Consumerism and waste products.</p> <p>Environment Protection Act.</p> <p>Air (Prevention and Control of Pollution) Act.</p> <p>Water (Prevention and Control of Pollution) Act.</p> <p>Wildlife Protection Act.</p> <p>Forest Conservation Act.</p> <p>Issues involved in enforcement of environmental legislation.</p> <p>Public awareness.</p>	<b>6</b>
<b>7.</b>	<p><b>Human Population and the Environment</b></p> <p>Population growth, variation among nations.</p> <p>Population explosion—Family Welfare Programme.</p> <p>Environment and human health.</p> <p>Human rights.</p> <p>Value education.</p> <p>HIV/AIDS.</p> <p>Women and Child Welfare.</p> <p>Role of Information Technology in environment and human health.</p> <p>Case Studies.</p>	<b>3</b>
<b>8.</b>	<p><b>Field Work</b></p> <p>Visit to a local area to document environmental assets—river/forest/grassland/hill/ mountain.</p> <p>Visit to a local polluted site—Urban/Rural/Industrial/Agricultural.</p> <p>Study of common plants, insects, birds.</p> <p>Study of simple ecosystems—pond, river, hill slopes, etc.</p>	<b>5</b>
	<b>Total lectures</b>	<b>45</b>

**Recommended Texts:**

- Environmental Studies For Undergraduate Courses by Erach Bharucha

**Reference Books:**

- Agarwal, K.C. 2001 Environmental Biology, Nidi Publ. Ltd. Bikaner.
- Bharucha Erach, the Biodiversity of India, Mapin Publishing Pvt. Ltd., Ahmedabad - 380013, India, Email: mapin@icenet. Net (R).
- Carter, W. Nick (1992). Disaster Management: A Disaster manager's handbook. ADB Publication, Manila.
- De A.K., Environmental Chemistry, Wiley Eastern Ltd.
- Miller T.G. Jr. Environmental Science, Wadsworth Publishing Co. (TB)
- Sharma B.K., 2001. Environmental Chemistry. Geol Publ. House, Meerut
- Trivedi R. K. and P.K. Goel, Introduction to air pollution, Techno-Science Publication (TB)
- Trivedi R.K., Handbook of Environmental Laws, Rules Guidelines, Compliances and Standards, Vol I and II, Enviro Media



(U/S 2(f) and 12B of the UGC Act 1956, NAAC Accredited)  
**DESH BHAGAT UNIVERSITY, MANDI GOBINDGARH**  
**Faculty of Business Administration and Hospitality Management**  
**Department of Business Management and Commerce**  
**Scheme & Syllabus**  
**For**  
**Program: Master of Commerce**  
**Session: 2025-2026**  
**M.Com Second Year – Third Semester**

S.No.	Course Code	Course Name	Course Type							C	Exams Hrs.
				Internal	External	Total	L	T	P		
1	MCOM-25-301	Project Management	Theory	40	60	100	4	0	0	4	3
2	MCOM- 25-302	Contemporary Accounting	Theory	40	60	100	4	0	0	4	3
3	MCOM- 25-303	Research Methodology	Theory	40	60	100	4	0	0	4	3
4	MCOM-25-304	Industrial Training Seminar	Practical	-	100	100	0	0	2	1	N.A
5	XXXX	Elective-I	Theory	40	60	100	4	0	0	4	3
6	XXXX	Elective-II	Theory	40	60	100	4	0	0	4	3
7	XXXX	Elective-III	Theory	40	60	100	4	0	0	4	3
<b>Total</b>				<b>200</b>	<b>400</b>	<b>600</b>	<b>20</b>	<b>0</b>	<b>0</b>	<b>21</b>	

**Abbreviations: L: Lecture, T: Tutorial, P: Practical, C: Credits**

**Note:** After third semester every student will be required to undergo summer training of 8 weeks duration in the corporate sector.

**Choose any two elective Courses, one from each Elective-I, Elective II and Elective-III**

<b>Elective-I –Accounting &amp; Finance</b>	
MCOM-25-305	Advanced Cost Accounting
MCOM-25-306	Financial Services and Markets
MCOM-25-307	Corporate Financial Reporting
MCOM-25-308	Investment Analysis and Portfolio Management

<b>Elective-II-Banking &amp; Insurance</b>	
MCOM-25-309	Banking and Technology
MCOM-25-310	Principles of Life Insurance
MCOM-25-311	Banking and Insurance Services
MCOM-25-312	Banking Management

<b>Elective-III-Marketing</b>	
MCOM-25-313	Marketing of Services
MCOM-25-314	Rural Marketing
MCOM-25-315	Consumer Behavior
MCOM-25-316	Product and Brand Management

**Course Code : MCOM -25-301**  
**Title of the Course : PROJECT MANAGEMENT**

<b>L</b>	<b>T</b>	<b>P</b>	<b>Credits</b>
<b>4</b>	<b>0</b>	<b>0</b>	<b>4</b>

**Course Outcomes:**

<b>CO1:</b> Explain accurately the processes and interactions a practitioner undertakes to achieve project goals.
<b>CO2:</b> Analyze the iterative processes of a project correctly.
<b>CO3:</b> Identify and effectively communicate best practices within the framework of projects management.
<b>CO4:</b> Evaluate and describe the process of progressive elaboration.

<b>CO/PO Mapping</b> (S/M/W indicates strength of correlation) S – Strong, M – Medium, W – Weak												
Cos	Programme Outcomes (Pos)											
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
CO1	S	S	M	M	S	S	S	S	S	M	S	S
CO2	S	S	M	S	M	S	S	M	S	M	S	M
CO3	S	S	S	S	S	M	S	S	M	S	S	S
CO4	M	S	M	S	S	S	M	M	S	M	M	S

<b>Group</b>	<b>Course outlines</b>	<b>Lecture(s)</b>
<b>Group-A</b>	Concepts of Project Management: Meaning and Definition of Project, Characteristics of a project, Project Life Cycle Phases, Role of a Project Manager, Market and Demand Analysis	10
	The Planning Process: Work Breakdown Structure, Cost Planning – tools & techniques, cost estimation, Time Planning – tools & techniques.	8
<b>Group-B</b>	Project Appraisal: Technical Feasibility, Economic Feasibility, Financial Evaluation for single and multiple project, Appraisal Under Risk and Uncertainty, Sensitivity Analysis	10
	Social Cost Benefit Analysis: Rationale, Fundamentals of Shadow Pricing, Basic approaches to Social Cost Benefit Analysis.	7
<b>Group-C</b>	Scheduling: Graphic representation of project activities	8
	Network Analysis, Network Techniques: PERT and CPM.	10
	Resource Allocation, Overview of MS-Project 2000. Control of Projects: control systems, control of constraints – cost and time. Project Audit.	7
	<b>Total lectures</b>	<b>60</b>

#### **Reference Books:**

- Chandra, P. Projects: Preparation, Appraisal, Budgeting and Implementation. New Delhi: 8th Edition, Tata Mcgraw(2017)
- Desai, V. Project Management and Entrepreneurship, New Delhi: 2nd Edition, Himalaya Publishing House(2017)
- Fyffe, D. S. Project Feasibility Analysis, New York: John Wiley and Sons(2001)

**Course Code : MCOM -25-302**  
**Title of the Course : CONTEMPORARY ACCOUNTING**

<b>L</b>	<b>T</b>	<b>P</b>	<b>Credits</b>
<b>4</b>	<b>0</b>	<b>0</b>	<b>4</b>

**Course Outcomes:**

The course is designed to establish an advanced understanding of the nature and development of accounting theory and its application and regulation. It builds on the students' technical skills and their foundational knowledge of accounting practice.

After completion of this course, student would be able to.

<b>CO1:</b> Analyse and critically evaluate contemporary accounting issues.
<b>CO2:</b> Engage in independent and collaborative work processes to plan, develop, deliver and evaluate a project.
<b>CO3:</b> Demonstrate advanced understanding of appropriate professional practice and ethical conduct across diverse accounting contexts and environments
<b>CO4:</b> Apply critical and reflective thinking to contemporary accounting issues regarding their impact on future career prospects and plans.

<b>CO/PO Mapping</b> (S/M/W indicates strength of correlation) S – Strong, M – Medium, W – Weak												
Cos	Programme Outcomes (Pos)											
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
CO1	S	S	M	M	S	S	S	S	S	M	S	S
CO2	S	M	M	S	M	S	S	M	S	M	S	M
CO3	S	S	M	S	S	M	S	S	M	S	S	S
CO4	M	S	M	S	S	S	M	M	S	M	M	S
Group	Course outlines										Lecture(s)	
<b>Group-A</b>	Emergence of contemporary issues in accounting – influence of other disciplines on accounting and changing environment.										<b>10</b>	
	Human Resource Accounting: Meaning and Scope, Human Resource Cost Accounting – Capitalization, Write off and Amortization Procedure. Human Resource Valuation Accounting – Appraisal of Various Human Resource Valuation Models. Use of Human Resource										<b>10</b>	

	Accounting in Managerial Decisions. Human Resource Accounting in India.	
<b>Group-B</b>	Price Level Accounting – Methods, Utility and Corporate Practices Corporate Social Reporting: Areas of Corporate Social Performance, Approaches to Corporate Social Accounting and Reporting. Corporate Social Reporting in India.	<b>10</b>
	Corporate Reporting: Concept of Disclosure in relation to Published Accounts, Issues in Corporate Disclosure, Corporate Disclosure Environment, Conceptual framework of corporate reporting.	<b>10</b>
<b>Group-C</b>	Recent Trends in the Presentation of Published Accounts. Reporting by Diversified Companies Value Added Reporting: Preparation and Disclosure of Value Added Statements, Economic Value Added, EVA Disclosure in India. Corporate Reporting through Web.	<b>10</b>
	Accounting Standards in India. Significance and formulation of Accounting Standards. Accounting Standards relating to Interim Reporting. Accounting for Leases, Earning Per Share and Accounting for Intangibles.	<b>10</b>
	<b>Total lecture</b>	<b>60</b>

#### Reference Books:

- Lal, Jawahar and Lele, R.K., “Contemporary Accounting Issues”, Himalaya Publishers.
- Porwal, L.S., “Accounting Theory”, Tata McGraw Hill.
- Lal, Jawahar, “Corporate Financial Reporting”, Taxman.
- Arora, J.S., “Price Level Accounting”, Deep and Deep Publishers.
- Chander, Subhash, “Corporate Reporting Practices”, Deep and Deep Publishers.



**Course Code : MCOM -25-303**  
**Title of the Course : RESEARCH METHODOLOGY**

<b>L</b>	<b>T</b>	<b>P</b>	<b>Credits</b>
<b>4</b>	<b>0</b>	<b>0</b>	<b>4</b>

**Course Outcomes:**

The course is designed to understand the various concept like Introduction to Research, Sampling Design, Hypnosis, Testing of Hypothesis, Collection methods, Statistical Analysis of Data , Parametric and Non Parametric Tests, Report writing.

Course outcome: Students will be able to:

<b>CO1:</b> Develop understanding on various kinds of research, objectives of doing research, research process, research designs and sampling.
<b>CO2:</b> Have basic knowledge on qualitative research techniques
<b>CO3:</b> Have adequate knowledge on measurement & scaling techniques as well as the quantitative data analysis
<b>CO4:</b> Have basic awareness of data analysis-and hypothesis testing procedures

<b>CO/PO Mapping</b> (S/M/W indicates strength of correlation ) S – Strong, M – Medium, W – Weak												
Cos	Programme Outcomes (Pos)											
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
CO1	S	S	S	M	S	S	S	S	S	M	S	S
CO2	S	S	S	S	M	S	M	M	S	S	S	M
CO3	S	S	M	S	S	M	S	S	M	S	S	S
CO4	S	S	S	S	S	S	M	M	S	M	M	S

Group	Course outlines	Lecture(s)
<b>Group-A</b>	<b>Introduction to Research:</b> Meaning, Definition, Objective and Process, Qualitative Research, Quantitative Research, Research Ethics <b>Research Design:</b> Meaning, Types - Historical, Descriptive, Exploratory and Experimental <b>Research Problem:</b> Necessity of Defined Problem, Problem Formulation, Understanding of Problem, <b>Literature Review:</b> Identifying, Accessing and Managing Sources of Information	<b>10</b>
	<b>Sources of Data:</b> Primary and Secondary, Validation of Data <b>Data Collection Methods:</b> Survey, Questionnaire: Process of Questionnaire Design, Information Required , Interview Method, Questionnaire Format and Question Composition, Individual Question Content, Questions Order, Form and Layout, Pilot Testing the Questionnaire	<b>10</b>
<b>Group-B</b>	<b>Sampling Design &amp; Techniques</b> – Probability Sampling and Non Probability Sampling <b>Scaling Techniques:</b> Meaning & Types <b>Reliability:</b> Test – Retest Reliability, Alternative Form Reliability, Internal Comparison, Reliability and Scorer Reliability <b>Validity:</b> Content Validity, Criterion Related Validity and Construct Validity	<b>10</b>
	<b>Data Process Operations:</b> Editing, Sorting, Coding, Classification and Tabulation <b>Analysis of Data:</b> Statistical Measure and Their Significance, Central Tendency, Dispersion, <b>Correlation:</b> Linear and Multiple Regression. <b>Hypothesis:</b> Introduction, Types, Formulation of Hypothesis, Type-I Error, Type –II Error	<b>10</b>
<b>Group-C</b>	<b>Testing of Hypothesis:</b> Steps of Hypothesis Testing, T-test, Z-test, Chi Square, F-test, ANOVA <b>Multivariate Analysis:</b> Factor Analysis, Discriminant Analysis, Cluster Analysis, Conjoint Analysis, Multi-Dimensional Scaling <b>Report Writing:</b> Essentials of Report Writing, Report Format <b>Research Proposal:</b> Purpose, Nature and Evaluation - Content and Format	<b>10</b>
	<b>Statistical Software:</b> Application of Statistical Softwares like SPSS, MS Excel, in Data Analysis	<b>10</b>
	<b>Total lectures</b>	<b>60</b>

#### Reference Books

- C. R. Kothari, Research Methodology, New Age International Publisher Edition (2012)
- S. P. Gupta, Statistical Methods, Sultan Chand & Sons, New Delhi(2009)
- GC Beri, Business Statistics, Tata Mcgraw Hill Publication(2005)
- JK Sharma, Business Statistics, Pearson Education, New Delhi (2006)

**Course Code : MCOM-25-304**  
**Title of the Course : INDUSTRIAL TRAINING (SEMINAR)**

<b>L</b>	<b>T</b>	<b>P</b>	<b>Credit</b>
<b>0</b>	<b>0</b>	<b>2</b>	<b>1</b>

**Course Outcomes:**

The primary objective is to make students familiar with projects undergoing in industry and develop awareness about general workplace behaviour.

Course outcome: Students will be able to :

<b>CO1:</b> Participate in the projects in industries during his or her industrial training.
<b>CO2:</b> Interact with industrial personnel and follow practices and discipline prescribed in industry.
<b>CO3:</b> Develop awareness about general workplace behavior and build interpersonal and team skills.
<b>CO4:</b> Prepare professional work reports and presentations

<b>CO/PO Mapping</b>												
(S/M/W indicates strength of correlation) S – Strong, M – Medium, W – Weak												
Cos	Program Outcomes (Pos)											
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
CO1	S	S	M	W	M	M	S	M	M	W	M	S
CO2	S	S	M	W	M	W	M	M	S	W	M	S
CO3	S	S	S	S	M	S	S	M	S	M	S	S
CO4	S	S	S	M	S	M	S	M	M	W	S	S

Students will undergo 8 weeks summer training in a relevant Industry after 3rd Semester Examinations during summer break. Training report by the student to be submitted within 3<sup>rd</sup> Semester. Viva-Voce examination to be held at the end of 3<sup>rd</sup> semester.

**Course Code : MCOM -25- 305**  
**Title of the Course : ADVANCED COST ACCOUNTING**

<b>L</b>	<b>T</b>	<b>P</b>	<b>Credits</b>
<b>4</b>	<b>0</b>	<b>0</b>	<b>4</b>

**Course Outcomes:**

The Course aims at providing the students, basic knowledge about techniques and theories used in cost accounting. The syllabus is structured in a way which provides adequate information about capital budgeting, manufacturing accounting, cost control systems, performance measurement, and quantitative techniques for planning and control will be discussed. The strategic and behavioral implications and impacts of planning and control will form the context for study.

After completion of this course, student would be able to:

<b>CO1:</b> to explain the Concepts of Cost Allocation and also apply Direct Method, Step Down Method and Reciprocal Method for Cost Allocation, explain the difference between Traditional and Activity Based Costing
<b>CO2:</b> prepare process accounts and statement of joint products and by-products. They would also recall and discuss various concepts related to Process Costing.
<b>CO3:</b> reconcile cost and financial statements.
<b>CO4:</b> prepare contract account and understand various aspects of contract costing including treatment of profit on incomplete contracts.

<b>CO/PO Mapping</b> (S/M/W indicates strength of correlation ) S – Strong, M – Medium, W – Weak												
Cos	Programme Outcomes (Pos)											
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
CO1	S	S	S	M	S	S	S	S	S	M	S	S
CO2	S	S	S	S	M	S	M	M	S	S	S	M
CO3	S	S	M	S	S	M	S	S	M	S	S	S
CO1	S	S	S	S	S	S	M	M	S	M	M	S

<b>Group</b>	<b>Course outlines</b>	<b>Lecture(s)</b>
<b>Group-A</b>	<b>Overview of basic concepts in Accounting:</b> Elements of Cost: Material, Labour and Overheads, Material Purchase procedure, Storage and Inventory control - Methods of pricing of issues, Methods of inventory control,	<b>10</b>
	<b>Labour</b> - Classification of Labour, Principles and Methods of Remuneration, Accounting for Labour Cost. <b>Overheads</b> - Meaning, classification, allocation, apportionment and absorption.	<b>10</b>
<b>Group-B</b>	<b>Methods of Costing</b> Job Costing, Batch Costing, Unit Costing and Process Costing	<b>10</b>
	<b>Operating Costing</b> Operating Costing i.e., Costing and Service Industry – Hospital, Hotel, Transportation, Electricity, Power House and Telecommunication	<b>10</b>
<b>Group-C</b>	<b>Treatment of certain items</b> General Principles of Treatment of Depreciation, Amortization, interest on capital, Cost of Finance, Research and Development Cost, Material Losses, Waste, Scrap, Spoilage, Defectives.	<b>10</b>
	<b>Cost Book Keeping and Reconciliation between Cost and Financial Accounts</b> Cost Book-Keeping, Cost Ledgers, Interlocking and Integral Accounts, Reconciliation of Cost and Financial Accounts, Reasons, Need, Methods	<b>10</b>
	<b>Total lectures</b>	<b>60</b>

### Reference Books

- M.N. Arora, Accounting for Management, Himalaya Publishing House New Delhi 2010
- Periaswamy, Financial Cost & Management Accounting , Himalaya Publishing House New Delhi 2011
- Jain S.P. Advanced Cost Accounting Kalyan Publishers, Ludhiana 1992
- Mitra J.K. Advanced Cost Accounting New Age International Pvt. Ltd. 2009 New Delhi.

**Course Code : M.COM -25- 306**  
**Title of the Course : FINANCIAL SERVICES AND MARKETS**

<b>L</b>	<b>T</b>	<b>P</b>	<b>Credits</b>
<b>4</b>	<b>0</b>	<b>0</b>	<b>4</b>

**Course Outcomes:**

The Course aims at providing the students, basic knowledge about Finance concepts, markets and various services provided in those markets. The syllabus is structured in a way which provides adequate information about the roles of intermediaries and its regulating bodies.

After completion of this course, student would be able to:

<b>CO1:</b> Understand the financial system and economic development
<b>CO2:</b> Understand the role and function of the financial system in reference to the macro economy.
<b>CO3:</b> Demonstrate an awareness of the current structure and regulation of the Indian financial services sector.
<b>CO4:</b> Evaluate and create strategies to promote financial products and services

<b>CO/PO Mapping</b> (S/M/W indicates strength of correlation ) S – Strong, M – Medium, W – Weak												
Cos	Programme Outcomes (Pos)											
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
CO1	S	S	S	M	S	S	S	S	S	M	S	S
CO2	S	S	S	S	M	S	M	M	S	S	S	M
CO3	S	S	M	S	S	M	S	S	M	S	S	S
CO1	S	S	S	S	S	S	M	M	S	M	M	S
Group	Course outlines										Lecture(s)	
<b>Group-A</b>	<b>Financial System in India:</b> An overview, structure, growth Financial markets in India: structure and significance, Money Market: structure, components and reforms in Indian money market										<b>10</b>	
	<b>Capital market:</b> overview, functions, structure and components. New issue market, mode of raising capital from primary market, SEBI guidelines relating to primary market.										<b>10</b>	
<b>Group-B</b>	<b>Financial services in India:</b> nature, types, regulatory framework and major problems faced by Indian financial service sector <b>Merchant Banking</b> – Meaning-Types – Responsibilities of										<b>10</b>	

	Merchant Bankers – Role of Merchant Bankers in Issue Management – Regulation of Merchant Banking in India. Leasing – Types of Leases – Evaluation of Leasing Option Vs. Borrowing.	
	<b>Venture Capital</b> – Growth of Venture Capital in India – Financing Pattern Under Venture Capital – Legal Aspects and Guidelines for Venture Capital. Factoring, Forfeiting and Bill Discounting – Types of Factoring Arrangements – Factoring in the Indian Context.	<b>10</b>
<b>Group-C</b>	<b>Credit Rating</b> – Meaning, Functions – Debt Rating System of CRISIL, ICRA and CARE. Mutual Funds – Concept and Objectives, Functions and Portfolio Classification, Organization and Management, Guidelines for Mutual Funds. Working of Public and Private Mutual Funds in India. Debt Securitization – Concept and Application – Demat Services-need and Operations-role of NSDL and CSDL.	<b>10</b>
	<b>Microfinance:</b> Overview of Microfinance, Indian Rural Financial System, Introduction to Microfinance, Microfinance Concepts, Products, (Savings, Credit, Insurance, Pension, Equity, Leasing, Hire-Purchase Service, Microfinance in Kind, Micro-Remittances, Micro Securitization. Microfinance Models: Generic Models viz. SHG, Grameen, and Co-operative, Variants SHG NABARD model, SIDBI Model, SGSY Model, Grameen Bangladesh Model, Credit Unions. Poverty and Need of Microfinance. Gender Issues in Microfinance	<b>10</b>
	<b>Total lectures</b>	<b>60</b>

### Reference Books

- G.S. Batra, Financial Services & Market (2002)
- Meir Khan, Financial Institutions and Markets, Oxford Press (2001)
- L. M. Bhole, Financial Institutions and Market, TATA McGraw Hill (2004)
- V.A. Avadhani, Marketing of Financial Services, Himalayas Publishers, Mumbai (2018)
- Vasant Desai, Indian Financial System and Development, Himalaya Publishers (2017)

**Course Code : MCOM -25- 307**  
**Title of the Course : CORPORATE FINANCIAL REPORTING**

<b>L</b>	<b>T</b>	<b>P</b>	<b>Credits</b>
<b>4</b>	<b>0</b>	<b>0</b>	<b>4</b>

**Course Outcomes:**

The Course aims at providing the students, basic knowledge about the corporate reporting environment and its challenges, and examines the political and international pressures shaping the standard setting process

The syllabus is structured in a way which provides adequate information about accounting and disclosure issues pertaining to fair value measurement, financial instruments, share-based payments, foreign currency translation, segment reporting, specific industries, external administration and advanced topics relating to equity interests. Technical and theoretical aspects are considered.

After completion of this course, student would be able to:

<b>CO1:</b> Demonstrate an understanding of the corporate financial reporting environment and its challenges.
<b>CO2:</b> Demonstrate a deep and broad understanding of the objectives and social and economic roles played by financial accounting and reporting.
<b>CO3:</b> Analyse, evaluate and interpret various advanced measurement and disclosure issues and other specialized topics pertaining to an economic entity.
<b>CO4:</b> Analyse complex issues, formulate well reasoned and coherent arguments and reach well considered conclusions.

<b>CO/PO Mapping</b> (S/M/W indicates strength of correlation ) S – Strong, M – Medium, W – Weak												
Cos	Programme Outcomes (Pos)											
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
CO1	S	S	S	M	S	S	S	S	S	M	S	S
CO2	S	S	S	S	M	S	M	M	S	S	S	M
CO3	S	S	M	S	S	M	S	S	M	S	S	S
CO1	S	S	S	S	S	S	M	M	S	M	M	S



<b>Group</b>	<b>Course outlines</b>	<b>Lecture(s)</b>
<b>Group-A</b>	<b>Corporate Financial Reporting</b> – Issues and problems with special reference to published financial statements	<b>10</b>
	<b>Accounting for Corporate Restructuring</b> (including inter – company holdings)	<b>10</b>
<b>Group-B</b>	<b>Consolidated Financial Statements of Group Companies -</b> Concepts of a Group, purposes of consolidated financial statements, minority interest, <b>Goodwill, Consolidation procedures</b> – minority interests, Goodwill, Treatment of pre-acquisition and post-acquisition profit.	<b>10</b>
		<b>10</b>
<b>Group-C</b>	<b>Consolidation with two or more subsidiaries</b> , consolidation with foreign subsidiaries, Consolidated profit and loss account, balance sheet and cash flow statement.	<b>10</b>
	<b>Accounting and Reporting of Financial Instruments</b> – Meaning, recognition, de-recognition and offset, compound financial instruments – Measurement of Financial instruments	<b>10</b>
	<b>Total lectures</b>	<b>60</b>

### Reference Books

- RSN Pillai, Bagarathi & s. uma, Fundamentals of Advanced Accounting, Vol. 1, S.Chand, New Delhi.
- Nehru J. Financial Reporting by diversified companies vision Books, New Delhi.
- Hawkins David Financial Statements corporations Dow Jones- Irwin Homewood 1973.

**Course Code : MCOM-25-308**  
**Title of the Course : INVESTMENT ANALYSIS AND PORTFOLIO MANAGEMENT**

<b>L</b>	<b>T</b>	<b>P</b>	<b>Credits</b>
<b>4</b>	<b>0</b>	<b>0</b>	<b>4</b>

**Course Outcomes:**

This course aims at developing an understanding of the changing domestic and global investment scenario in general and Indian capital market in particular with reference to availability of various financial products and operations of stock exchanges. Important theories, techniques, regulations and certain advancements in theory of investment will be covered with an aim of helping the participants make sound investment decisions in the context of portfolio investment.

After Completion of this course, students would be able to:

<b>CO1:</b> Know the risk return associated with different investments
<b>CO2:</b> Gain the knowledge about capital market and various investment avenues
<b>CO3:</b> Understand different techniques of evaluating the investments
<b>CO4:</b> Analyze and understand the investment decisions and portfolio performance

**CO/PO Mapping**

(S/M/W indicates strength of correlation ) S – Strong, M – Medium, W – Weak

Cos	Programme Outcomes (Pos)											
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
CO1	S	S	S	M	S	S	S	S	S	M	S	S
CO2	S	S	S	S	M	S	M	M	S	S	S	M
CO3	S	S	M	S	S	M	S	S	M	S	S	S
CO4	S	S	S	S	S	S	M	M	S	M	M	S

<b>Group</b>	<b>Course outlines</b>	<b>Lecture(s)</b>
<b>Group-A</b>	Investment – Basics of Investment – Investment, Speculation and Gambling – Investment Categories – Investment avenues – Non marketable Financial Assets – Money Market Instruments – Bond/Debentures	<b>10</b>
	Equity Shares – Schemes of LIC – Mutual Funds– Financial Derivatives – Real Assets – Real Estate –Art – antiques and others. Fundamental Security Analysis – Economic Analysis – significance and Interpretation of the Economic Indicators – Industry Analysis – Industry Growth Cycle - Company analysis – Marketing – Accounting policies – Profitability – Dividend Policy – Capital Structure – Financial Analysis – Operating Efficiency Management.	<b>10</b>
<b>Group-B</b>	Technical Analysis – Technical Tools - The Dow Theory – Primary Trend – The secondary Trend – Minor Trends – Support and Resistance Level – Indicators – Odd Lot Trading – Moving Average – Rate of Change – Charts – Technical indicators – Charting Techniques	<b>10</b>
	Efficient Market Theory – Basic Concepts – Random- Walk Theory – Weak Form of EMH – Semi- strong Form – Strong Form – The Essence of the Theory – Market Inefficiencies	<b>10</b>
<b>Group-C</b>	Portfolio Analysis – Portfolio and Single asset Returns and Risk – Mean Variance Criterion – covariance– Beta (simple problems) – Portfolio Markowitz Model – simple Diversification – Risk and Return with Different correlation – Sharpe’s Single Index Model – Sharpe’s Optimal Portfolio – Construction of the Optimal Portfolio – Optimum Portfolio with short sales	<b>10</b>
	Asset Pricing Model Portfolio Evaluation – Capital Asset Pricing Model (CAPM) – Security Market Line– Assumptions – Arbitrage Pricing Model (APT) – Portfolio Performance Models – Sharpe’s Performance Index – Treynor’s Performance Index – Jensen’s Performance Index.	<b>10</b>
	<b>Total lectures</b>	<b>60</b>

#### **Reference Books:**

- Reily and Brown, Investment Analysis and Portfolio Management, Cengage, New Delhi (2012)
- Bodie, Kane, Marcus and Mohanty, Investments, Tata McGraw Hill, New Delhi,(2015)
- Fisher DE and Jordon RJ, Security Analysis and Portfolio Management, PHI, New Delhi (1995)
- Hirt and Block, Fundamentals of Investment Management, Tata McGraw Hill, New Delhi (2009)

**Course Code : MCOM -25- 309**  
**Title of the Course : BANKING AND TECHNOLOGY**

<b>L</b>	<b>T</b>	<b>P</b>	<b>Credits</b>
<b>4</b>	<b>0</b>	<b>0</b>	<b>4</b>

**Course Outcomes:**

The course is designed to understand the structure and types of banks along with the new emerging trends in Indian banking system as well as to guide students about latest KYC norm prescribed by RBI

Course Outcomes: Upon completion of the course, student will be able to:

<b>CO1:</b> To gain knowledge about CBS components and other banking software
<b>CO2:</b> To acquire practical knowledge on Banking Technology
<b>CO3:</b> To understand of Core Banking and Technologies involved in it.
<b>CO4 :</b> To Security and Control Aspects of Emerging Banking Technologies

<b>CO/PO Mapping</b> (S/M/W indicates strength of correlation ) S – Strong, M – Medium, W – Weak												
Cos	Program Outcomes (Pos)											
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
CO1	S	S	M	M	W	W	W	M	M	W	S	S
CO2	M	S	M	S	M	W	W	W	S	M	M	M
CO3	S	S	S	S	M	M	W	M	S	M	M	S
CO4	S	M	S	M	S	M	W	W	M	W	S	M

<b>Group</b>	<b>Course outlines</b>	<b>Lecture(s)</b>
<b>Group A</b>	<b>IT In Banking</b> Information Technology and its implications – Information Technology – Indian Banking Scenario – Initiatives and Trends.	<b>10</b>
	<b>Applications in Banking</b> Computer based information System for Banking and Electronic Banking, Electronic Fund Management.	<b>10</b>
<b>Group B</b>	<b>Enabling Technologies of Modern Banking</b> Electronic Commerce and Banking – Customer Relationship Management – Integrated Communication Networks for Banks	<b>10</b>
	<b>Security and Control Systems</b> Computer Security and Disaster Management System - Audit and Computer Crime – Security and Control Aspects of Emerging Banking Technologies.	<b>15</b>
<b>Group C</b>	<b>Planning and Implementation of Information System</b> Security and Control Aspects of Emerging Banking Technologies – Data Warehousing and Data Mining – Designing and Implementing Computerization in Banking Sector.	<b>15</b>
	<b>Total lectures</b>	<b>60</b>

#### **Reference Books:**

- Hawtrey, *The art of Central Banking*, Augustus M Kelley Publishers, 1970, New York.
- Vasant Desai, *Indian Banking – Nature and Problems*, Himalaya Publishing House, Mumbai.
- Khan M.Y – *Indian Financial System*, Tata Mc.Graw Hill Publishing Company Limited, New Delhi, 2004
- R.G.Murdick J.E. Ross and J.R Clagget, *Information Systems for Modern Management*, PHI
- Charlie Kaurman, Radha Periman and Mike Dpeciner, *Network Security*, Private Communication a Public World, Pearson/PHI.
- Steve Hedley, *Statutes on IT & E-Commerce*, Oxford University Press.

**Course Code : MCOM – 25-310**  
**Title of the Course : PRINCIPLES OF LIFE INSURANCE**

<b>L</b>	<b>T</b>	<b>P</b>	<b>Credits</b>
<b>4</b>	<b>0</b>	<b>0</b>	<b>4</b>

**Course Outcomes:**

The course is designed to understand the structure and types of banks along with the new emerging trends in Indian banking system as well as to guide students about latest KYC norm prescribed by RBI

Course Outcomes: Upon completion of the course, student will be able to:

<b>CO1:</b> To understand the concept of insurance and its evolution
<b>CO2:</b> To understand the business operations and market condition in Insurance Companies
<b>CO3:</b> familiarize themselves with major insurance products, such as life insurance, health insurance, property and liability insurance.
<b>CO4 :</b> Compare various kinds of insurance plans as well as the contract selection criteria from a cost-benefit point of view.

<b>CO/PO Mapping</b> (S/M/W indicates strength of correlation ) S – Strong, M – Medium, W – Weak												
Cos	Program Outcomes (Pos)											
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
CO1	S	S	M	M	W	W	W	M	M	W	S	S
CO2	M	S	M	S	M	W	W	W	S	M	M	M
CO3	S	S	S	S	M	M	W	M	S	M	M	S
CO4	S	M	S	M	S	M	W	W	M	W	S	M

Group	Course outlines	Lecture(s)
<b>Group A</b>	<b>Introduction</b> Need for Security against economic difficulties, risk and uncertain individual life insurance – Nature and uses of life insurance, Life insurance as a collateral, measure of financing business continuation, as protection of property, and as a measure investment.	<b>10</b>
	<b>Life Insurance Contract</b> Distinguishing characteristics – Utmost good faith – Insurable interest – Caveat emptor – Unilateral and allegory nature of contract – Proposal and application form – Warranties – Medical examination – Policy construction and delivery – Policy provision – Lapse, Revival – Surrender value – Paid up policies – Maturity, nomination and assignment – Suicide and payment of insured amount – Loan to policy holders.	<b>10</b>
<b>Group B</b>	<b>Life Insurance Risk</b> Factors governing sum assured – Types of risks – Methods of calculating economic risk in life insurance proposal – Measurement of risk and morality tables, Calculation of premium – Treatment of sub-standard risks – Life insurance fund – Valuation and investment surplus – Payment of bonus.	<b>10</b>
<b>Group C</b>	<b>Life Insurance Policies</b> Applications in different situations – Important Life insurance Policies – Life insurance annuities – Important legal provisions and judicial pronouncements in India – ULIPS & Traditional Insurance, LIC Act, 1956, IRDA Act.	<b>15</b>
	Rules of agency – Essential qualities of an ideal insurance salesman – Rules to canvas business from prospective customers – After sale service to policy holders – Recent Trends in Agency system.	<b>15</b>
	<b>Total lectures</b>	<b>60</b>

#### Reference Books:

- Hawtrey, *The art of Central Banking*, Augustus M Kelley Publishers, 1970, New York.
- Vasant Desai, *Indian Banking – Nature and Problems*, Himalaya Publishing House, Mumbai.
- Khan M.Y – *Indian Financial System*, Tata Mc.Graw Hill Publishing Company Limited, New Delhi, 2004
- R.G.Murdick J.E. Ross and J.R Clagget, *Information Systems for Modern Management*, PHI
- Charlie Kaurman, Radha Periman and Mike Dpeciner, *Network Security*, Private Communication a Public World, Pearson/PHI.
- Steve Hedley, *Statutes on IT & E-Commerce*, Oxford University Press.

**Course Code : MCOM – 25-311**  
**Title of the Course : BANKING AND INSURANCE SERVICES**

<b>L</b>	<b>T</b>	<b>P</b>	<b>Credits</b>
<b>4</b>	<b>0</b>	<b>0</b>	<b>4</b>

**Course Outcomes:**

The course is designed to understand the structure and types of banks along with the new emerging trends in Indian banking system as well as to guide students about latest KYC norm prescribed by RBI and importance of life and non-life insurance according to the provisions of IRDA.

Course Outcomes: Upon completion of the course, student will be able to:

<b>CO1:</b> Gain institutional and practical knowledge of Banking and Insurance.
<b>CO2:</b> Attain knowledge about the structure and new emerging trends in Indian banking system
<b>CO3:</b> Asses and analyze the working of Insurance companies according to the prescribed provisions given by the Insurance Regulatory and Development Authority of India
<b>CO4 :</b> Describe Key functions & role of Banking & Insurance in economy

<b>CO/PO Mapping</b> (S/M/W indicates strength of correlation ) S – Strong, M – Medium, W – Weak												
Cos	Program Outcomes (Pos)											
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
CO1	S	S	M	M	W	W	W	M	M	W	S	S
CO2	M	S	M	S	M	W	W	W	S	M	M	M
CO3	S	S	S	S	M	M	W	M	S	M	M	S
CO4	S	M	S	M	S	M	W	W	M	W	S	M



<b>Group</b>	<b>Course outlines</b>	<b>Lecture(s)</b>
<b>Group A</b>	<b>Banking system</b> and structure in India, types of banks, role of Reserve Bank as regulator of banking system, Provisions of Banking Regulation Act & Reserve Bank of India Act.	<b>8</b>
	<b>The terms banker and customer</b> , Types of relationship between banker and customer, Bankers obligations to customers, Right of lien, set off, appropriation	<b>7</b>
	<b>Negotiable Instrument Act, 1881</b> – Bankers legal duty of disclosure and related matters Customers` accounts with banks.	<b>7</b>
<b>Group B</b>	<b>KYC</b> Opening- operation, KYC norms and operation, Types of accounts and customers, nomination, Settlement of death claim	<b>5</b>
	<b>Banking Technology</b> , Home banking, ATMs, Internet banking, Mobile banking, Core banking solutions, Debit, Credit, and Smart cards, EFD, RTGS International banking, Exchange rates	<b>5</b>
	<b>Letter of credit</b> , financing exporters and importers, ECGC Policies and guarantees.	<b>8</b>
<b>Group C</b>	<b>Introduction to Insurance</b> , Elements of Insurance Risk, Player in Life and Non-Life Insurance sector, Insurance documents, Role and responsibilities IRDA, Provisions of Insurance Act 1938. Insurance Ombudsman	<b>7</b>
	<b>Types of Insurance</b> , Life Insurance and General Insurance Products including unit linked plans, Alternative risk transfer mechanism and Re-Insurance, Nature of Re- Insurance risk	<b>5</b>
	<b>IRDA</b> Legal framework of life and general insurance Bancassurance- concepts, critical issues, functional aspects , Indian Scenario, Future Prospects , Insurance Accounting , Financial Analysis and valuations, Solvency and performance measures	<b>8</b>
	<b>Total lectures</b>	<b>60</b>

#### **Reference Books:**

- Practice & Law of banking – G.S.Gill (2013)
- Banking: Law & practice – P.N. Varshney (2017)
- Banking: Theory & Practice – E. Gordon, K.Talraj (2018)
- Insurance- Principles & Practices of Insurance – G.S.Pande (2009)
- Insurance- Principles & Practices- M.N.Mishra (2008)

**Course Code : MCOM -25- 312**  
**Title of the Course : BANKING MANAGEMENT**

<b>L</b>	<b>T</b>	<b>P</b>	<b>Credits</b>
<b>4</b>	<b>0</b>	<b>0</b>	<b>4</b>

**Course Outcomes:**

The course is designed to understand the structure and types of banks along with the new emerging trends in Indian banking system as well as to guide students about latest KYC norm prescribed by RBI and importance of life and non-life insurance according to the provisions of IRDA.

Course Outcomes: Upon completion of the course, student will be able to:

<b>CO1:</b> Understand the structure, functions, and services of banks in India, including capital adequacy, deposit mix, and trends in bank deposits.
<b>CO2:</b> Gain insights into the principles of lending, borrower assessment, project appraisal, legal formalities, and loan recovery mechanisms.
<b>CO3:</b> Comprehend cash management strategies at branch and head office levels, including RBI policies, cash reserves, and money market operations.
<b>CO4 :</b> Analyze investment management practices in banks, focusing on fund allocation, government securities, profitability management, and efficiency ratios.

<b>CO/PO Mapping</b> (S/M/W indicates strength of correlation ) S – Strong, M – Medium, W – Weak												
Cos	Program Outcomes (Pos)											
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
CO1	S	S	M	M	W	W	W	M	M	W	S	S
CO2	M	S	M	S	M	W	W	W	S	M	M	M
CO3	S	S	S	S	M	M	W	M	S	M	M	S
CO4	S	M	S	M	S	M	W	W	M	W	S	M

<b>Group</b>	<b>Course outlines</b>	<b>Lecture(s)</b>
<b>Group A</b>	Banking Functions and Services - Banking structure in India - Foreign Banks – Private Banks - Capital Adequacy - Deposit Mix - Trends and Growth of Bank deposits.	<b>12</b>
	Principles of Lending - Issues in lending - Financial adequacy - Assessing the borrower - Project appraisal - Structural and infrastructural analysis - Legal formalities - follow up of loans - asset management companies - Loan recovery tribunals - Provisions of Revenue Recovery Act	<b>12</b>
<b>Group B</b>	Cash Management - Branch Level - Head Office Level - Factors determining cash reserves - cash retention limits - operation in the call money market - RBI currency chest facilities - RBI & credit policy - SLR - CRR - RBI & Credit Planning.	<b>12</b>
	Investment Management - Priorities in allocation of bank funds - investment in Government securities - Maturity & yield - Quality & diversification - profitability management – profit planning - profitability at the branch / regional / zonal / corporate levels - efficiency ratios - growth ratios.	<b>12</b>
<b>Group C</b>	Services to Customers - Online Banking - funds remittance - DD - Mail transfer – Safe deposit lockers - Telegraph - Telex - ATM - Credit cards - Market Research - Bank Audit.	<b>12</b>
	<b>Total lectures</b>	<b>60</b>

#### **Reference Books:**

1. Varshney P.N. - Banking Law & Practice, Sultan Chand, New Delhi.
2. S.N. Maheswari - Banking Law & Practice, Kalyani Publications.
3. Vasant Desai - Principles of Bank Management, Himalaya Publications, Mumbai.
4. M.K.Singh - Banking Sector Management, Discovery Publishing, New Delhi.
5. James B.Bexley - Banking Management.
6. P.Subba Rao - Principles and Practice of Bank Management

**Course Code : MCOM-25-313**  
**Title of the Course : MARKETING OF SERVICES**

<b>L</b>	<b>T</b>	<b>P</b>	<b>Credits</b>
<b>4</b>	<b>0</b>	<b>0</b>	<b>4</b>

**Course Outcomes:**

The course focuses on the unique challenges of marketing and managing services and delivering quality service to customers. The attraction, retention, and building of strong customer relationships through quality service and services are at the heart of the course content

After completion of this course, student would be able to.

<b>CO1:</b> Develop understanding of issues in service marketing
<b>CO2:</b> Students will demonstrate strong conceptual knowledge in the functional area of marketing management.
<b>CO3:</b> Students will demonstrate effective understanding of relevant functional areas of marketing management and its application.
<b>CO4:</b> Students will demonstrate analytical skills in identification and resolution of problems pertaining to marketing management..

<b>CO/PO Mapping</b>												
(S/M/W indicates strength of correlation ) S – Strong, M – Medium, W – Weak												
Cos	Programme Outcomes (POs)											
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
CO1	S	S	S	M	S	S	S	S	S	M	S	M
CO2	S	S	M	S	M	S	M	M	S	S	S	M
CO3	S	S	M	S	S	M	S	S	M	S	S	S
CO4	S	S	S	S	S	S	M	M	S	M	M	S

<b>Group</b>	<b>Course outlines</b>	<b>Lecture(s)</b>
<b>Group-A</b>	<b>Nature and Scope of Services</b> Introduction, meaning of services, unique characteristics, difference between services and tangible products, service sector, classification of services, growth of service sectors and service industries.	<b>10</b>
	<b>Services Marketing</b> Introduction, concept and evolution of services marketing, meaning of service marketing, myths encountered in services, need for service marketing, and growth in Services Marketing.	<b>10</b>
	<b>Consumer Behavior in Services Marketing</b> Introduction, Customer Expectations in Services, Service Costs Experienced by Consumer, the Role of customer in Service Delivery, Conflict Handling in Services, Customer Responses in Services	<b>10</b>
<b>Group-B</b>	<b>Services Marketing Mix and Gaps Model</b> Introduction, 7Ps of service marketing, service gaps framework, perceived service quality, models of service marketing.	<b>10</b>
	<b>Service Design and Service Delivery</b> Introduction, Service delivery process, service encounters and Moments of Truth, employee role in service delivery, service employee- criteria, importance and emotional approach, role of service provider, intermediaries involved in in Service Process and Service Delivery (STP)	<b>10</b>
<b>Group-C</b>	<b>Strategy for Services</b> Introduction, Need for segmentation of services, bases of segmentation services, segmentation strategies in service marketing, need for targeting and positioning of services	<b>5</b>
	Positioning strategies for services, positioning Through Product/Service Delivery Strategies, Positioning Through Pricing Strategies, Positioning Through Distribution Strategies, positioning through Sales Promotion and Advertising, Service Differentiation Strategies	<b>5</b>
	<b>Total lectures</b>	<b>60</b>

#### Reference Books:

- Zeithaml, Valarie A and Bitner, Mary Jo; Services Marketing: Integrating Customer Focus across the Firm; TMH, 6th Edition, McGraw-Hill Education India Pvt.Ltd.
- Lovelock, Christopher; Services Marketing: People, Technology, Strategy; Pearson Education Asia.7<sup>th</sup> Ed, 2011
- Rajendra Nargundkar, Services Marketing 3rd Edition, Tata McGraw - Hill Education, 2010
- GovindApte, services marketing 1st Edition, oxford university press (RS), 2004
- Rao, services marketing, dorling kindersley (RS), 201

**Course Code : MCOM-25-314**  
**Title of the course : RURAL MARKETING**

<b>L</b>	<b>T</b>	<b>P</b>	<b>Credits</b>
<b>4</b>	<b>0</b>	<b>0</b>	<b>4</b>

**Course Outcomes:**

The objective of the course is to familiarize the participants with conceptual understanding of Rural Marketing and development practices in Indian context. This has resulted in the expansion of rural demand of agricultural inputs, capital goods, transportation goods as well as consumer and consumer durable goods in villages. On the output side, the enlarged rural Production base has led to value addition, marketing networking and thrust on export trade. After completion of this course, student would be able to.

<b>CO1:</b> Develop understanding of issues in rural markets
<b>CO2:</b> Gain Conceptual knowledge about rural marketing with special reference to Indian context.
<b>CO3:</b> Develop understanding of distribution channels, marketing strategies, etc. in the context of rural markets in India
<b>CO4:</b> Analyse opportunities and emerging challenges in the upcoming rural markets.

<b>CO/PO Mapping</b>												
(S/M/W indicates strength of correlation ) S – Strong, M – Medium, W – Weak												
Cos	Programme Outcomes (POs)											
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
CO1	S	S	S	M	S	S	S	S	S	M	S	S
CO2	S	S	S	S	M	S	M	M	S	S	S	M
CO3	S	S	M	S	S	M	S	S	M	S	S	S
CO4	S	S	S	S	S	S	M	M	S	M	M	S

<b>Group</b>	<b>Course outlines</b>	<b>Lecture(s)</b>
<b>Group-A</b>	Rural Marketing - Concept and Scope - Nature of rural markets - attractiveness of rural markets	<b>10</b>
	Rural Vs Urban Marketing - Characteristics of Rural consumers - Buying decision process - Rural Marketing Information System - Potential and size of the Rural Markets	<b>10</b>
	Rural Socio-Economic environment and impact of urbanization, industrialization and globalization on rural communities.	<b>10</b>
<b>Group-B</b>	Rural Market Environment. Rural Demand and Rural Market Index. Rural Marketing and Problems in Rural Marketing	<b>10</b>
	Rural Marketing Strategies with special reference to: Rural Market segmentation. Product Strategies. Pricing Strategies. Distribution Strategies. Promotion Strategies. Marketing Communication in Rural Markets. Marketing Research	<b>10</b>
<b>Group-C</b>	Distribution - Logistics Management - Problems encountered - selection of appropriate channels - New approaches to reach out rural markets – Electronic choupal applications	<b>5</b>
	Economic of selling in rural markets. Formulation of rural marketing policies. FMCG sector in Rural India, concept and classification of consumer goods, Marketing Channels for FMCG, case studies relating to rural marketing of successful companies.	<b>5</b>
	<b>Total lectures</b>	<b>60</b>

#### **Reference Books:**

- Kashyap Pradeep & Raut Siddhartha, Rural Marketing Biztantra Publishers(2009)
- Dogra B. & Ghuman K., Rural Marketing Concepts and Practices, Tata McGraw-Hill (2010)
- Krishnamacharyulu C.S.G. & Ramakrishnan Lalitha, Rural Marketing Text & Cases, Pearson Education (2011)

**Course Code : MCOM-25-315**  
**Title of the Course : CONSUMER BEHAVIOR**

<b>L</b>	<b>T</b>	<b>P</b>	<b>Credits</b>
<b>4</b>	<b>0</b>	<b>0</b>	<b>4</b>

**Course Outcomes:**

The purpose of this course is to introduce students to consumers, consumer behavior in the market place and their impact on marketing strategy. Discussing the principal factors that influence consumers as individuals and decision makers with an application to the buying decision process

After completion of this course, student would be able to.

<b>CO1:</b> Identify the dynamics of human behavior and the basic factors that influence the consumers decision process
<b>CO2:</b> Demonstrate how knowledge of consumer behavior can be applied to marketing
<b>CO3:</b> Display critical thinking and problem solving skills
<b>CO4:</b> Gain, evaluate and synthesize information and existing knowledge from a number of sources and experiences

<b>CO/PO Mapping</b>												
(S/M/W indicates strength of correlation ) S – Strong, M – Medium, W – Weak												
Cos	Programme Outcomes (POs)											
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
CO1	S	S	S	M	S	S	S	S	S	M	S	S
CO2	S	S	S	S	M	S	M	M	S	S	S	M
CO3	S	S	M	S	S	M	S	S	M	S	S	S
CO4	S	S	S	S	S	S	M	M	S	M	M	S



<b>Group</b>	<b>Course outlines</b>	<b>Lecture(s)</b>
<b>Group-A</b>	<b>Consumer Behavior:</b> Defining Consumer Behavior, Scope and Application of Consumer Behavior. Why Study Consumer Behavior	<b>10</b>
	Evolution of Consumer Behavior as a Field of Study and its relationship with Marketing: Behavioral Dimension. The interdisciplinary nature of Consumer Behavior.	<b>10</b>
<b>Group-B</b>	<b>The Consumer Decision Making Process:</b> Consumer Decision Making Process. Levels of Consumer Decision Making.	<b>10</b>
	<b>Models of Consumer Behavior:</b> The Economic model, Learning model, Psychoanalytic model, The sociological model. <b>Psychological Influences on Consumer Decision Making:</b> Consumer's Needs & Motivation, Emotions and Mood, Consumer Involvement.	<b>10</b>
<b>Group-C</b>	<b>Consumer Learning.</b> Personality, Self-concept and Self- image. <b>Consumer Attitude:</b> Belief, Affect, Attitude and Intention, Attitude Formation and Attitude Change	<b>10</b>
	<b>Sociological Influences on Consumer Decision Making:</b> Consumer groups. Consumer reference groups. Family and Life cycle. Social class and mobility, lifestyle analysis. Culture; Sub-Culture. Cross Culture. Interpersonal Communication and influence. Opinion Leadership.	<b>10</b>
	<b>Total lectures</b>	<b>60</b>

#### **Reference Books:**

- Schiffman, Leon G / Kanuk, Leslie Lazar, Consumer Behavior, PHI,(2010)
- Hawkins et al, Consumer Behavior, McGraw Hill(2010)
- Blackwell et al, Consumer Behavior, Thomson Publishing (2009)
- Solomon, Consumer Behavior, Prentice Hall(2012)
- Loudon, David / Bitta, Albert Della, Consumer Behavior: Concepts & Applications, Tata McGraw Hill(2008)

**Course Code : MCOM-25-316**  
**Title of the Course : PRODUCT AND BRAND MANAGEMENT**

<b>L</b>	<b>T</b>	<b>P</b>	<b>Credits</b>
<b>4</b>	<b>0</b>	<b>0</b>	<b>4</b>

**Course Outcomes:**

The course is designed to understand the various concepts like Product Concepts, Understanding brands, Brand personality, Brand Customer Relationship, Brand Management areas

After completion of this course student would be able to:

<b>CO1:</b> Apply the fundamental concepts of product and brand development and management.
<b>CO2:</b> Use the brand positioning framework to develop a brand, keep it relevant, expand a brand internationally, and reposition a brand.
<b>CO3:</b> Explore key components of brand positioning and how these components work together in creating brand strategy.
<b>CO4:</b> Design specific strategies to grow and sustain brand equity over the long-term.

<b>CO/PO Mapping</b>												
(S/M/W indicates strength of correlation ) S – Strong, M – Medium, W – Weak												
Cos	Programme Outcomes (POs)											
	PO1	PO1	PO1	PO1	PO1	PO1	PO1	PO1	PO1	PO1	PO1	PO1
CO1	S	S	S	M	S	S	S	S	S	M	S	S
CO2	S	S	S	S	M	S	M	M	S	S	S	M
CO3	S	S	M	S	S	M	S	S	M	S	S	S
CO4	S	S	S	S	S	S	M	M	S	M	M	S

<b>Group</b>	<b>Course outlines</b>	<b>Lecture(s)</b>
<b>Group -A</b>	<b>Product Concepts:</b> Product Mix concepts, Product Classification. Product Planning: Marketing Plan, Portfolio Analysis	<b>10</b>
	<b>Market Potential and forecasting.</b> Product Market Strategies. Product Life Cycle: Product Life Cycle Stages and corresponding Strategies, Product Evaluation	<b>10</b>
<b>Group-B</b>	<b>Product Positioning:</b> Concept, Product Differentiation, Positioning Strategies, Preference Analysis, Benefit Segmentation. <b>New Products:</b> New Product Categories, Organization for Product Management, prototyping	<b>10</b>
	<b>New Product Development</b> Process, test marketing. Understanding Brands: Brands Vs Products, Benefits of branding; Brand attributes, Significance of branding to consumers & firms, selecting brand names	<b>10</b>
<b>Group-C</b>	<b>Brand Awareness</b> -Types of Brand Awareness, Brand Image-Types of Associations, Brand Identity, Brand Personality, Brand Positioning, Creating Core Brand Values; Bringing Brand to life: Growing	<b>10</b>
	<b>sustaining Brand equity</b> - Customer Based Brand Equity, Sources of Brand Equity; Managing Brands: Building Branding Strategies, Brand Extensions, Brand Licensing and Franchising, Global Branding	<b>10</b>
	<b>Total lectures</b>	<b>60</b>

#### Reference Books:

- C. Merle Crawford, New Product Management (1983)
- Donald Lehmann, Product Management, Tata Mac Graw Hill (2004)
- Keller, Kevin Lane, Strategic Brand Management: Building, Measuring and Managing Brand Equity(2013)

(U/S 2(f) and 12B of the UGC Act 1956, NAAC Accredited)  
**DESH BHAGAT UNIVERSITY, MANDI GOBINDGARH**  
**Faculty of Business Administration and Hospitality Management**  
**Department of Business Management and Commerce**

**Scheme & Syllabus**  
**For**  
**Program: Master of Commerce**  
**Session: 2025-2026**  
**M.Com Second Year – Fourth Semester**

S.No.	Course Code	Course Name	Course Type	Marks			Credit			Total Credit	Exams Hrs
				Internal	External	Total	L	T	P		
1	MCOM-25-401	Strategic Cost Management	Theory	40	60	100	4	0	0	4	3
2	MCOM-25-402	Business Analytics	Theory	40	60	100	4	0	0	4	3
3	MCOM-25-403	Corporate Tax Planning	Theory	40	60	100	4	0	0	4	3
4	XXXX	Elective-IV	Theory	40	60	100	4	0	0	4	3
5	XXXX	Elective-V	Theory	40	60	100	4	0	0	4	3
6	XXXX	Elective-VI	Theory	40	60	100	4	0	0	4	3
<b>Total</b>				<b>200</b>	<b>300</b>	<b>500</b>	<b>20</b>	<b>0</b>	<b>0</b>	<b>20</b>	

**Abbreviations: L: Lecture, T: Tutorial, P: Practical, C: Credits**

**Choose any two elective courses one from each Elective-IV, Elective-V and Elective-VI**

<b>Elective IV- Accounting &amp; Finance</b>	
MCOM-25-404	Advanced Management Accounting
MCOM-25-405	International Financial Management
MCOM-25-406	Derivatives and Risk Management
MCOM-25-407	Private Equity And Entrepreneurial Finance

<b>Elective-V- Banking &amp; Insurance</b>	
MCOM-25-408	Banking Law & Practices
MCOM-25-409	Insurance Products & Management
MCOM-25-410	Insurance and Risk Management
MCOM-25-411	Micro Finance And Social Banking

<b>Elective-VI- Marketing</b>	
MCOM-25-412	Sales and Retail Management
MCOM-25-413	Digital and Social Media Marketing
MCOM-25-414	International Marketing
MCOM-25-415	Managing Retail Operations

**Course Code : MCOM -25- 401**  
**Title of the Course : STRATEGIC COST MANAGEMENT**

<b>L</b>	<b>T</b>	<b>P</b>	<b>Credits</b>
<b>4</b>	<b>0</b>	<b>0</b>	<b>4</b>

**Course Outcomes:**

The course is designed to understand the concepts of Strategic Management; purpose of Vision Mission and Strategy; Types of strategies and Strategic analysis & choice; Strategy implementation & issues; Role of organizational systems in evaluation

Course Outcomes: Upon completion of the course, student will be able to:

<b>CO1:</b> Understand the strategic decisions that organizations make and have an ability to engage in strategic planning.
<b>CO2:</b> Explain the basic concepts, principles and practices associated with strategy formulation and implementation.
<b>CO3:</b> Integrate and apply knowledge gained in formulation and implementation of strategy from holistic and multi-functional perspectives.
<b>CO4:</b> Analyze & resolve malfunctioning & variance in strategic implementation through control mechanism.

<b>CO/PO Mapping</b> (S/M/W indicates strength of correlation ) S – Strong, M – Medium, W – Weak												
Cos	Program Outcomes (Pos)											
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
CO1	S	S	W	M	W	W	W	M	M	W	S	S
CO2	S	S	M	S	M	W	W	W	S	W	M	M
CO3	S	S	M	S	M	W	W	M	S	M	M	S
CO4	S	M	S	S	S	M	M	W	M	W	S	M

<b>Group</b>	<b>Course outlines</b>	<b>Lecture(s)</b>
<b>Group-A</b>	Conceptual framework of SCM, environmental influences in cost management practices, role of SCM in strategic positioning; cost management tools-life cycle costing, target costing, kaizen costing, JIT & theory of constraints, BPR and bench marking.	<b>15</b>
<b>Group-B</b>	Nature of activity-based costing (ABC); benefits and limitations of ABC; limitation of volume-based costing system, indicates of ABC; activity hierarchic; cost drivers; designing an ABC system, Activity based management; operational and strategic application of ABC; customer profitability analysis, process value analysis, financial measures of activity efficiency; Nature of value-chain analysis; activity analysis an linkage analysis; application of linkage analysis in cost reduction and value addition.	<b>15</b>
<b>Group-C</b>	Functional-based planning and control; budgeting – nature, administration and effectiveness; budgeting cycle; activity-based budgeting; kaizen approach; ZBB; performance budgeting; human aspects of budgeting; responsibility centers and financial control - nature and role of responsibility centers; accounting and evaluation of responsibility centers, measuring the performance of investment centre – ROI, RI, EVA; transfer pricing and its applications.	<b>15</b>
	Strategic-based performance measurement system: Balanced score card-prospective and limitations; establishing objectives and performance measures in different perspectives of balance score card; productivity measurement and control; productivity efficiency; partial and total productivity measurement; measuring changes in activity and process efficiency; quality cost management and reporting.	<b>15</b>
	<b>Total lectures</b>	<b>60</b>

#### **Reference Books:-**

- Drury, Colin, Management Accounting and Control, Thomson Learning.
- Horngren, Datar Foster, Cost Accounting, Pearson Education.
- Hansen and Mowen, Cost Mangement, Thomson Learning.
- Kaplan, Atkinson and Young, Management Accounting, Pearson Education.
- Kaplan, Atkinson, Advanced Management Accounting, Pearson Education.
- Anthony, Robert N., and Vijay, Management Control System, McGraw Hill.

**Course Code** : **MCOM -25- 402**  
**Title of the Course** : **BUSINESS ANALYTICS**

<b>L</b>	<b>T</b>	<b>P</b>	<b>Credits</b>
<b>4</b>	<b>0</b>	<b>0</b>	<b>4</b>

**Course Outcomes:**

This Course aims at providing the overview of various concepts related to Business Analytics, Evolution, Architecture, Benefits, Future of Business Analytics, Data Modelling Concepts, Types and Techniques Data Warehouse: Definition, Architecture, Development and Implementation issues.

Upon completion of this course, the student will be able to:

<b>CO1:</b> Recognize, understand and apply the language, theory and models of the field of business analytics.
<b>CO2:</b> Critically analyze, synthesize and solve complex unstructured business problems.
<b>CO3:</b> Understand and critically apply the concepts and methods of business analytics
<b>CO4:</b> Interpret results/solutions and identify appropriate courses of action for a given managerial situation whether a problem or an opportunity

<b>CO/PO Mapping</b> (S/M/W indicates strength of correlation) S – Strong, M – Medium, W – Weak												
Cos	Programme Outcomes (Pos)											
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
CO1	S	S	S	S	M	M	M	M	S	M	S	M
CO2	S	S	S	S	M	M	M	M	S	M	S	M
CO3	S	S	S	S	M	M	M	M	S	M	S	M
CO4	S	S	S	S	M	M	M	M	S	M	S	M



Group	Course outlines	Lecture(s)
<b>Group-A</b>	<b>Business Analytics:</b> Definition, Evolution, Architecture, Benefits, Future;	<b>8</b>
	Business Analytics as Solution for Business Challenges, Effective Predictive Analytics, Integrating Analytics in Business Processes.	<b>7</b>
	<b>Unstructured Data Analytics:</b> Balanced Scorecard, Dashboards, KPI based on Dashboard and Scorecard, LOFT effect, Data Quality, Master Data Management, Data Profiling.	<b>8</b>
<b>Group-B</b>	<b>Data Modeling:</b> Concepts, Data Modeling Types and Techniques,	<b>7</b>
	<b>Multidimensional modeling:</b> measures, dimensions, attributes and hierarchies, Schemas, Data Marts	<b>8</b>
	<b>Data Integration:</b> Extraction, Transformation and Load Processes.	<b>7</b>
<b>Group-C</b>	<b>Data Warehouse:</b> Definition, Architecture, Development and Implementation issues, Introduction to OLTP and OLAP, Data Mining: Definition, Concepts, Applications and Methods.	<b>10</b>
	<b>Business data visualization-</b> basic graphs: bar-graph, line-chart, histogram, box and scatterplot, advanced data visualization: graphics for correlation, deviation, ranking, distribution and composition	<b>10</b>
	<b>Total lectures</b>	<b>60</b>

#### Reference Books:-

- Jean Paul Isson and Jesse S. Harriott, 'Win with Advanced Business Analytics', 1st Edn., John Wiley & Sons(2012)
- Cindi Howson, 'Successful Business Intelligence: Unlock the Value of Bi & Big Data', 2nd Edn., Tata McGraw Hill(2013)
- Efraim Turban, Ramesh Sharda, Dursun Delen and Daid King, 'Business Intelligence: A Managerial Approach', 1st Edn., Pearson(2013)
- Brian Larson, 'Delivering Business Intelligence with Microsoft SQL Server 2012', 3rd Edn., Tata McGraw Hill (2012)

**Course Code : MCOM-25- 403**  
**Title of the Course : CORPORATE TAX PLANNING**

<b>L</b>	<b>T</b>	<b>P</b>	<b>Credits</b>
<b>4</b>	<b>0</b>	<b>0</b>	<b>4</b>

**Course Outcomes:**

This course will be a step above Personal Financial Planning where they will learn tax laws for personal income. The main objective of the course is to give an understanding of income tax laws in India and be able to do tax planning.

After Completion of this course, student would be able to.

<b>CO1:</b> Identify the difference between tax evasion and tax planning.
<b>CO2:</b> Describe how the provisions in the corporate tax laws can be used for tax planning.
<b>CO3:</b> Explain different types of incomes and their taxability and expenses and their deductibility.
<b>CO4:</b> Identify tax planning opportunities and challenges for corporations

<b>CO/PO Mapping</b> (S/M/W indicates strength of correlation) S – Strong, M – Medium, W – Weak												
Cos	Programme Outcomes (Pos)											
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
CO1	S	S	S	M	S	S	S	S	S	M	S	S
CO2	S	S	S	S	M	S	M	M	S	S	S	M
CO3	S	S	M	S	S	M	S	S	M	S	S	S
CO4	S	S	S	S	S	S	M	M	S	M	M	S

<b>Group</b>	<b>Course outlines</b>	<b>Lecture(s)</b>
<b>Group-A</b>	Basic concepts- Assessment year, Previous year, Person, Assesse, Income defined, Gross total income, Total income and its computation	<b>10</b>
	Difference between exemption and deduction, how to charge tax on income. Difference between capital and revenue receipt and expenditure.	<b>10</b>
<b>Group-B</b>	Structure of Direct and Indirect Taxes in India. Concepts, Significance and Problems of Tax Planning, Tax Avoidance and Tax Evasion– Recognized methods of Tax Planning.	<b>10</b>
	Tax implications in planning of business unit as Proprietorship, Partnership, Hindu undivided family, Public Ltd. and Pvt. Ltd.	<b>10</b>
<b>Group-C</b>	Definition of various kinds of companies - Meaning of company under IT Act. Residential status of a company and implication of tax planning	<b>10</b>
	Tax planning vis-à-vis managerial capital structure decisions in wake of tax planning such as(1) lease or own decisions;(2) make or buy decision; (3)repair/renewal or replacement decision; (4) export vs. local sales;(5) shut down or continue; (6) expand or contract.	<b>10</b>
	<b>Total lectures</b>	<b>60</b>

#### **Reference Books:**

- Students Guide To Income Tax, 48th edition, Taxman Publication(2019)
- Lal & Vashisht, Direct Taxes, 29th Edition, Tata McGraw Hill(2013)
- Direct taxes – Dr. H.C. Mehrotra and Dr. S.P. Goyal Sahitya Bhavan New Delhi.
- Direct Taxes law and practice – Bhagavathi Prasad, VishvaPrakashana, New Delhi.
- Direct Taxes Aggarval P.K “Tax Planning for Companies” Hind Law Publishers, New Delhi.
- Corporate Tax Planning and management, Lakhotia, Vision Publishers.
- Taxman’s direct Tax Laws and Practice, Dr. Vinod K.Singhanian and Kapil Singania

**Course Code : MCOM -25- 404**  
**Title of the Course : ADVANCED MANAGEMENT ACCOUNTING**

<b>L</b>	<b>T</b>	<b>P</b>	<b>Credits</b>
<b>4</b>	<b>0</b>	<b>0</b>	<b>4</b>

**Course Outcomes:**

The Course aims at providing the students, basic knowledge about management accounting techniques for cost management, including life-cycle costing and the theory of constraints; develops an appreciation of the forms, benefits and limitations of management accounting systems; and examines behavioural consequences of the implementation of management accounting systems as well as managerial decision making in organisations.

The syllabus is structured in a way which provides adequate information about encourage critical, analytical thinking concerning the interplay between accounting and management.

After completion of this course, student would be able to:

<b>CO1:</b> Understand the idea that management accounting exists within any firm primarily to facilitate the development and implementation of business strategy.
<b>CO2:</b> Understand the process of strategy formulation, communication, implementation and control.
<b>CO3:</b> Understand how to integrate conventional and contemporary management accounting techniques into a strategic management accounting framework.
<b>CO4:</b> apply analytical and research skills into a management accounting related business problem and apply these skills in the assembling and analysis of data collected.

<b>CO/PO Mapping</b> (S/M/W indicates strength of correlation ) S – Strong, M – Medium, W – Weak												
Cos	Programme Outcomes (Pos)											
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
CO1	S	S	S	M	S	S	S	S	S	M	S	S
CO2	S	S	S	S	M	S	M	M	S	S	S	M
CO3	S	S	M	S	S	M	S	S	M	S	S	S
CO1	S	S	S	S	S	S	M	M	S	M	M	S

<b>Group</b>	<b>Course outlines</b>	<b>Lecture(s)</b>
<b>Group-A</b>	<b>Management Accounting</b> :Management Accounting, Nature – Scope- Functions – Differences between Management Accounting and Financial and Cost Accounting Emerging Trends in Management Accounting	<b>10</b>
	<b>Cost Management</b> (a) Techniques for profit improvement, cost reduction and value analysis (b) Activity based costing. (c) Target costing; cost ascertainment and pricing of products and services	<b>10</b>
<b>Group-B</b>	<b>Cost Volume Profit Analysis</b> (a) Relevant cost (b) Product sales pricing and mix (c) Limiting factors	<b>10</b>
	<b>Pricing Decisions</b> (a) Theory of price (b) product pricing (c) New product pricing (d) Pricing strategies (e) Pricing of services	<b>15</b>
<b>Group-C</b>	<b>Budgets and Budgetary Control</b> Budget manual, Preparation and monitoring procedures, Budget variances, Flexible budgets, preparation of functional budget -operating and non-operating functions, cash budgets, Capital expenditure budget, Master budget, Principal budget factors.	<b>15</b>
	<b>Total lectures</b>	<b>60</b>

### Reference Books

- Shasi K. Gupta & R.K. Sharma, Accounting for Managerial Decisions, Kalyani Publishers, New delhi
- RSN Pillai, Bagarathi& S. Uma, Fundamentals for Advanced Accounting, Vol I & II S, Chand, New Delhi, 2006.
- Bhattacharya S.K. Accounting for Management, Vikas Publication, New Delhi.
- Ramachandran T. Accounting for Management, SciTech Publications, Hyderabad 2009.
- Madigovda, Accounting for Managers, Himalaya Publishing House New Delhi 2010

**Course Code : MCOM – 25-405**  
**Title of the Course : INTERNATIONAL FINANCIAL MANAGEMENT**

<b>L</b>	<b>T</b>	<b>P</b>	<b>Credits</b>
<b>4</b>	<b>0</b>	<b>0</b>	<b>4</b>

**Course Outcomes:**

The Course aims at providing the students, basic knowledge about management of financial and investment functions of multinational corporations.

The syllabus is structured in a way which provides adequate information about identification and management of opportunities and risk relating to international investments, exchange rate fluctuations, international financial markets and government policy changes.

After completion of this course, student would be able to:

<b>CO1:</b> Analyse, apply and evaluate information within the global financial environment of foreign exchange to solve problems and make informed decisions.
<b>CO2:</b> Demonstrate an integrative understanding of the foreign exchange market and the relationships between interest rates, spot and forward rates and expected inflation rates
<b>CO3:</b> Explain the use of futures and option contracts in hedging foreign exchange exposure
<b>CO4:</b> Analyse, evaluate and synthesise both quantitative and qualitative financial information to influence problem solving and decision making.

<b>CO/PO Mapping</b> (S/M/W indicates strength of correlation ) S – Strong, M – Medium, W – Weak												
Cos	Programme Outcomes (Pos)											
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
CO1	S	S	S	M	S	S	S	S	S	M	S	S
CO2	S	S	S	S	M	S	M	M	S	S	S	M
CO3	S	S	M	S	S	M	S	S	M	S	S	S
CO1	S	S	S	S	S	S	M	M	S	M	M	S

<b>Group</b>	<b>Course outlines</b>	<b>Lecture(s)</b>
<b>Group-A</b>	Finance function in an International Context. Additional dimensions in achieving the wealth maximization goal – Scope & relevance to different business entities - Understanding foreign currency risk and exposure – Nature and types of Exposures	<b>15</b>
<b>Group-B</b>	Foreign Exchange Markets: Nature, Functions, Transactions, Participants, Exchange rates, Exchange rate Arithmetic. - Fundamental parity relations – Purchasing Power Parity, Covered and Uncovered Interest Rate Parity – their influence on determining the exchange rates.	<b>15</b>
	A brief exposition of significant theories of Exchange Rate determination, Forecasting of Exchange Rates - International Capital Markets, Sources of International Finance, Debt and Equity markets.	<b>15</b>
<b>Group-C</b>	Export Finance in India, Forfeiting, Role of EXIM Bank - International Capital Structure and Cost of Capital.	<b>5</b>
	International Capital Budgeting. Key Issues, Calculating of Cash flows, Adjusted Present value approach - International Cash Management, techniques, Centralized Vs Decentralized.	<b>10</b>
	<b>Total lectures</b>	<b>60</b>

### Reference Books

- Eun& Resnick, *International Financial Management*, Tata McGraw Hill Co. Ltd. (3rd Edition) – TEXT – I
- Maurice D. Levi, *International Finance*, McGraw Hill, Inc.
- Alan C Shapiro, *Multinational Financial Management*, John Wile Y & Sons.
- C. Jeevanandam, *Foreign Exchange & Risk Management*, Sultan Chand Publishers
- P. G. Apte, *International Financial Management*, Tata McGraw Hill Co. Ltd

**Course Code : M.COM-25-406**  
**Title of the Course : DERIVATIVES AND RISK MANAGEMENT**

<b>L</b>	<b>T</b>	<b>P</b>	<b>Credits</b>
<b>4</b>	<b>0</b>	<b>0</b>	<b>4</b>

**Course Outcomes:**

The overall objective of the course is to enable the learner to know when and how to manage risks with derivatives and is expected understand how risk management creates value. The learner will be exposed to the recent risk management development and empirical evidences on current practices and should be able to have a good balance of theory and practice in risk management

Upon completion of this course, the student will be able to:

<b>CO1:</b> Demonstrate an understanding of pricing forwards, futures and options contracts
<b>CO2:</b> Explain the binomial model and its extension in continuous time to the Black-Scholes model.
<b>CO3:</b> Exhibit critical thinking, analytical and problem solving skills in the context of derivatives pricing and hedging practice.
<b>CO4:</b> Analyze and price diverse derivatives products to generate an optimal risk management strategy.

<b>CO/PO Mapping</b>												
(S/M/W indicates strength of correlation ) S – Strong, M – Medium, W – Weak												
Cos	Programme Outcomes (Pos)											
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
CO1	S	S	M	S	S	M	S	M	M	M	S	S
CO2	S	S	M	S	S	M	S	M	M	M	S	S
CO3	S	S	M	S	S	M	S	M	M	M	S	S
CO4	S	S	M	S	S	M	S	M	M	M	S	S



<b>Group</b>	<b>Course outlines</b>	<b>Lecture(s)</b>
<b>Group-A</b>	<b>Introduction to risk management</b> - Meaning and need - importance — Types of market risk — Risk management issues in business — <b>Financial derivatives</b> — Meaning — Need — Growth of financial derivatives markets in India — Derivative markets - Exchange traded financial derivatives for risk management in India — Participants — Functions — Types of risk management instruments — Forwards — Futures - Options - Swaps - The regulatory framework of derivative trading in India.	<b>15</b>
<b>Group-B</b>	<b>Future's growth and development</b> - Difference between forwards and futures - financial future - Future trading — currency futures — Interest rate futures Pricing and valuation - of future contracts - Value at risk-Hedging risk - Hedging with stock index future — types of members and margin system in India-Future trading in stock exchange for risk management.	<b>15</b>
	<b>Options</b> - meaning - needs and importance-options and futures fundamental option strategies-type of option-put-call-trading strategies of risk instruments-positions in options-stock indices-options in Indian stock market.	<b>10</b>
<b>Group-C</b>	<b>Risk pricing of options</b> -intrinsic value and time value-pricing at the expiry of contract-factors affecting option pricing-put-call-parity pricing-models of pricing-binomial option-pricing models-Black Schole's pricing methods.	<b>5</b>
	<b>Swaps</b> -meaning and definition-development-structure of swap dealing for risk management-interest rate swaps-forward swaps and swap option contracts cancellable and extendable swaps-no generic swaps transactions. Currency swaps - Valuation and pricing of swaps - risk management function of swap transaction.	<b>15</b>
	<b>Total lectures</b>	<b>60</b>

**Reference Books:-**

- John C. Hull, Options, Futures and Other Derivatives, Pearson Prentice Hall, Fifth edition (2006)
- Robert A. Strong, Derivatives- An Introduction, Thomson South West publishers(2002)
- Bhalla, V.K. Financial Derivatives, Sultan Chand, New Delhi.
- Bishnu Priya Mishra, Financial Derivatives, Excel Books, New Delhi.
- Franklin Edwards and Cindy Ma: Futures and Options, Tata McGraw Hill, New Delhi.
- Gupta S. L., Financial Derivatives: Theory, Concepts and Problems, Prentice Hall of India, New Delhi.
- Sundaram Janakiramanan, Derivatives and Risk Management, Pearson, New Delhi.
- Redhead: Financial Derivatives: An Introduction to Futures, Forwards, Options, Prentice Hall of India, New Delhi.
- Rene M. Stulz., Risk Management & Derivatives, Cengage, New Delhi.
- Satyanarayana Chary T., Financial Derivatives, Excel Books, New Delhi.
- Siddaiah Thumuluri Siddaish International Financial Management, Pearson, New Delhi.

**Course Code : MCOM-25-407**  
**Title of the Course : PRIVATE EQUITY AND ENTREPRENEURIAL FINANCE**

<b>L</b>	<b>T</b>	<b>P</b>	<b>Credits</b>
<b>4</b>	<b>0</b>	<b>0</b>	<b>4</b>

**Course Outcomes:**

Private equity is composed of funds and investors that directly invest in private companies, or that engage in buyouts of public companies, resulting in the delisting of public equity. In finance, private equity is a type of equity and one of the asset classes consisting of equity securities and debt in operating companies that are not publicly traded on a stock exchange. A private equity investment will generally be made by a private equity firm, a venture capital firm or an angel investor. With support of Private equity, the new entrepreneur will hope up to start a new firm for the benefit of **economic development**

Upon completion of this course, the student will be able to:

<b>CO1:</b> To understand the various types of activities that falls under the purview of Private equity
<b>CO2:</b> To understand intricacies of raising of various methods of financing
<b>CO3:</b> To deal with Issues involved in Private financing and entrepreneurial development activities
<b>CO4:</b> To examine key elements of understanding a business from a private equity investment perspective

<b>CO/PO Mapping</b>												
(S/M/W indicates strength of correlation ) S – Strong, M – Medium, W – Weak												
Cos	Programme Outcomes (Pos)											
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
CO1	S	S	M	S	M	M	S	M	S	W	S	M
CO2	S	S	M	S	M	M	S	M	S	W	S	M
CO3	S	S	M	S	M	M	S	M	S	W	S	M
CO4	S	S	M	S	M	M	S	M	S	W	S	M

<b>Group</b>	<b>Course outlines</b>	<b>Lecture(s)</b>
<b>Group-A</b>	<p><b>Introduction:</b> Over view of the Private Equity Industry, Development and Growth, terminology, and categories within the asset class, participants, anatomy of funds and partnership agreements, perspectives and negotiations and perspectives of companies</p> <p><b>The Fundamentals of Private Equity Investing:</b> ,financing, structuring and negotiating - buyout and growth capital transactions, and managing the portfolio company over the life of the Investment and including an exit and / or value realization transaction.</p>	<b>20</b>
<b>Group-B</b>	<p><b>Understanding and Evaluating Private Equity Firms in Financial Markets:</b> We will consider how the financial community assesses firms and chooses which funds to invest in and how funds assemble portfolios of companies and how LP investors assemble their portfolios of LP interests. Other topics will include understanding and managing LP liquidity options; the rise and role of other alternative investment vehicles, most notably hedge funds and sovereign wealth funds; the publicly traded private equity firm; the impact of the financial crisis and current issues under discussion in the area of financial regulation</p>	<b>20</b>
<b>Group-C</b>	<p>Private Equity in Secondary Markets – Key components of value creation- Relative value Matrix – Industry Value creation.</p> <p>Private Equity - corporate governance and ethics - investments in developing markets - Sourcing of private equity - Deals and management of portfolio company - Expectations and Negotiation</p>	<b>20</b>
	<b>Total Lectures</b>	<b>60</b>

#### **Reference Books:-**

- Jason A. Scharfman, Private Equity Operational Due Diligence: Tools to Evaluate Liquidity, Valuation, and Documentation, + Website , ISBN: 978-1-118-11390-5, March 2012
- Stowell D, An Introduction To Investment Banks, Hedge Funds, And Private Equity – 2011,
- Elsevir (2011), ISBN : 978-9380931074

**Course Code : MCOM -25- 408**  
**Title of the Course : BANKING LAW AND PRACTICES**

<b>L</b>	<b>T</b>	<b>P</b>	<b>Credits</b>
<b>4</b>	<b>0</b>	<b>0</b>	<b>4</b>

**Course Outcomes:**

Upon completion of this course, the student will be able to:

<b>CO1:</b> Discuss the impact of government policy and regulations on the banking industry.
<b>CO2:</b> The reforms and other developments in the Indian Banking.
<b>CO3:</b> Examine the banking scenario in India.
<b>CO4:</b> To learn the importance to be updated on the developments of the banking sector and practice the same.

<b>CO/PO Mapping</b> (S/M/W indicates strength of correlation) S – Strong, M – Medium, W – Weak												
Cos	Programme Outcomes (Pos)											
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
CO1	S	S	M	S	S	M	S	M	M	M	S	S
CO2	S	S	M	S	S	M	S	M	M	M	S	S
CO3	S	S	M	S	S	M	S	M	M	M	S	S
CO4	S	S	M	S	S	M	S	M	M	M	S	S

<b>Group</b>	<b>Course outlines</b>	<b>Lecture(s)</b>
<b>Group-A</b>	Banker – Customer Relationship definition and meaning of Banker & Customer, permitted activities of Commercial Banks in India – General & Special features of their relationship – Rights & Duties.	<b>10</b>
	Deposit Accounts – Opening operations and closure of fixed deposit accounts, recurring account, Savings Account, Current and Deposit Schemes for N.R.I's.	<b>10</b>
<b>Group-B</b>	Banking Investments – Negotiable instruments (NI) – Types parties to NI's – Crossing, Endorsements, Payments and Collection of Cheques, Bouncing of Cheques – Implications, various laws affecting bankers.	<b>15</b>
	Banking Services – Safe custody, MICR clearing, ATM's, Credit Cards, Debit Cards, Travelling Cheques, Ombudsman and Customer services, Fraud Detection and control.	<b>10</b>
<b>Group-C</b>	Emerging Trends and Issues – International banking, Euro Banks and Offshore Banking, overview of Banking risks, Corporate governance, Credit Risk Management in Banks – Liquidity Risk Management – Asset Liability Management.	<b>15</b>
	<b>Total lectures</b>	<b>60</b>

#### **Reference Books:-**

- Hawtrey, *The art of Central Banking*, Sugustus M Kelley Publishers, 1970, New York.
- Narendra Kumar, *Bank Nationalism of India – A Symposium*, Lalvani Publishing House, 1969, Mumbai.
- Pal Panadlkar & N.C.Mehra, *Rural Banking*, National Institute of Bank Management, Mumbai.
- Vasant Desai, *Indian Banking – Nature and Problems*, Himalaya Publishing House, Mumbai.
- Benjamin H Bankhurt, *Money Banking System*, Times of India Press, Mumbai.
- Charless L Prather, *Money & Banking*, Richard Inc., Illinois.

**Course Code : MCOM -25- 409**  
**Title of the Course : INSURANCE PRODUCTS AND MANAGEMENT**

<b>L</b>	<b>T</b>	<b>P</b>	<b>Credits</b>
<b>4</b>	<b>0</b>	<b>0</b>	<b>4</b>

**Course Outcomes:**

Upon completion of this course, the student will be able to:

<b>CO1:</b> To introduce the student with insurance laws and regulations.
<b>CO2:</b> To make them understand the controlling authorities existing in insurance industry.
<b>CO3:</b> To develop an understanding of what risk is, how it can be measured and transferred.
<b>CO4:</b> To familiarize student with insurance business and its environment in India.→

<b>CO/PO Mapping</b> (S/M/W indicates strength of correlation) S – Strong, M – Medium, W – Weak												
Cos	Programme Outcomes (Pos)											
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
CO1	S	S	M	S	S	M	S	M	M	M	S	S
CO2	S	S	M	S	S	M	S	M	M	M	S	S
CO3	S	S	M	S	S	M	S	M	M	M	S	S
CO4	S	S	M	S	S	M	S	M	M	M	S	S

<b>Group</b>	<b>Course outlines</b>	<b>Lecture(s)</b>
<b>Group-A</b>	Life Insurance Concept – Basic Principles of Life Insurance – Utmost Good Faith – Insurance Interest – Types of Insurance – Variations of Whole Life Insurance – Other types of Life Insurance.	<b>15</b>
	Life insurance Contractual Provisions – Dividend Options – Non Forfeiture Options – Settlement Options – Additional Life Insurance Benefits – Insurance Pricing– Rate Making in Life Insurance-objectives.	<b>5</b>
<b>Group-B</b>	Health and Disability – Income – Insurance – Types of Individual Health Insurance Coverage – Individual Medical Expense, Contractual – Group Insurance Plans – Group Medical Expense Insurance.	<b>15</b>
	Employee Benefits – Retirement Plans – Fundamentals of Private Retirement Plans – Types of Qualified Retirement Plans – Profit Sharing Plans – Self Retirement Plans for Employed – Single Retirement Plans – Simplified Retirement Pension.	<b>15</b>
<b>Group-C</b>	Re-insurance: Reasons for Reinsurance – Types of Reinsurance – Alternatives to Traditional Reinsurance – Functions of Reinsurance – Advantages and Disadvantages of Reinsurance.	<b>10</b>
	<b>Total lectures</b>	<b>60</b>

#### **Reference Books:-**

- George E Rejoa, *Principles of Risk Management and Insurance*, Pearson Education, New Delhi, 2004.
- Black Jr Skipper Jr. *Health Insurance*, Pearson Delhi, 2003.
- M.N.Mishra, *Insurance Principles and Practices*, S.Chand, New Delhi, 2003.
- M.J.Mathew, *Insurance Principles and Practices*, RBSA Publishers, Jaipur, 2005.
- M.Y. Khan “ Financial services, Tata Mcgraw Hill, New Delhi, 2008
- Prof. N. Vijaya Ratnam & Prof. B. Mohan, Financial Services – Banking & Insurance, Telugu Academy, Hyderabad.



**Course Code : MCOM – 25-410**  
**Title of the Course : INSURANCE AND RISK MANAGEMENT**

<b>L</b>	<b>T</b>	<b>P</b>	<b>Credits</b>
<b>3</b>	<b>0</b>	<b>0</b>	<b>3</b>

**Course Outcomes:**

Upon completion of this course, the student will be able to:

<b>CO1:</b> Evaluate the growth and Development of Insurance Business.
<b>CO2:</b> Understand the working and functioning of the Insurance Sector
<b>CO3:</b> Study the inter-relationship between Insurance & Risk Management.
<b>CO4:</b> Analyze the Role of Insurance Business Intermediaries.

<b>CO/PO Mapping</b> (S/M/W indicates strength of correlation) S – Strong, M – Medium, W – Weak												
Cos	Programme Outcomes (Pos)											
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
CO1	S	S	M	S	S	M	S	M	M	M	S	S
CO2	S	S	M	S	S	M	S	M	M	M	S	S
CO3	S	S	M	S	S	M	S	M	M	M	S	S
CO4	S	S	M	S	S	M	S	M	M	M	S	S

<b>Group</b>	<b>Course outlines</b>	<b>Lecture(s)</b>
<b>Group-A</b>	Risk & Risk Management process – Risk Identification, Evaluation -Risk Management Techniques, Selecting and Implementing Risk Management Techniques – Risks in our Society – Insurance and Risk.	<b>15</b>
	Commercial Liability Insurance – Commercial Risk Management Applications – Property– Liability – Commercial Property Insurance, Different policies and contracts – Business Liability and Risk Management – Workers compensation and Risk Financing.	<b>5</b>
<b>Group-B</b>	Property and Liability Insurance Coverage – Personal Risk Management Applications –Property – Liability – Risk Managements for Auto Owners – Risk Management for Home Owners.	<b>15</b>
	Risk Management Applications – Loss of Life – Loss of Health – Retirement Planning and annuities – Employee Benefits – Financial and Estate Planning.	<b>15</b>
<b>Group-C</b>	Risk Management Environment – Industry – Functions and organisation of Insurers –Government Regulation of Insurance Sector – IRA – Privatization of Insurance –Changes in Insurance Acts – Insurance Intermediaries – Insurance Product pricing and Claim valuation – Financial Analysis – Bank Assurance – Foreign Insurers in India.	<b>10</b>
	<b>Total lectures</b>	<b>60</b>

#### **Reference Books:-**

- McNamara principles of Risk Management and Insurance, Addison- Wesley,
- Dorfman, Introduction to Risk Management and Insurance, PHI.
- Anand Ganguly Insurance Management PHI, New Delhi,2005
- George E Resda, Risk Management and Insurance

**Course Code : MCOM-25-411**  
**Title of the Course : MICRO FINANCE AND SOCIAL BANKING**

<b>L</b>	<b>T</b>	<b>P</b>	<b>Credits</b>
<b>4</b>	<b>0</b>	<b>0</b>	<b>4</b>

**Course Outcomes:**

The course outcomes for this curriculum are designed to provide students with a comprehensive understanding of microfinance and social banking. Here's a breakdown of the expected learning outcomes based on the different units:

<b>CO1:</b> Understand the principles and practices of microfinance, including challenges and revenue models.
<b>CO2:</b> Analyze government policies and initiatives related to microfinance and rural development.
<b>CO3:</b> Assess the role of microfinance in promoting socio-economic and gender empowerment.
<b>CO4:</b> Identify and address challenges in social banking for effective financial inclusion.

<b>CO/PO Mapping</b>												
(S/M/W indicates strength of correlation ) S – Strong, M – Medium, W – Weak												
Cos	Programme Outcomes (Pos)											
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
CO1	S	S	S	M	S	S	S	S	S	M	S	S
CO2	S	S	S	S	M	S	M	M	S	S	S	M
CO3	S	S	M	S	S	M	S	S	M	S	S	S
CO4	S	S	S	S	S	S	M	M	S	M	M	S

Group	Course outlines	Lecture(s)
<b>Group-A</b>	<b>Introduction to Micro Finance and Revenue Models of Microfinance:</b> Need of Microfinance. Basics of Microfinance. Microfinance as a Development Tool. Profitability, Efficiency and Productivity, Inherent challenges of financing	<b>10</b>
	<b>Legal and Regulatory Framework and Social Banking:</b> MFIs, SHGs and JLGs. Some Innovative and Creative Microfinance Models like Help Group-Bank Linkage Programme (SBLP), Financial Products and Services. Major policy initiatives for aligning the banking system to socio-economic goals like priority sector lending, Lead Bank Scheme (LBS), Service Area Approach (SAA), etc.	<b>10</b>
<b>Group-B</b>	<b>Subsidy-linked credit programs of Government:</b> Subsidy-linked credit programmes of the Government PMRY, SGSY, SJSRY & SLRS, etc. Other Initiatives of the Government (without subsidy-link) like Kisan Credit Card (KCC) scheme. Financing of Agribusiness Centers etc. and the Differential Rate of Interest (DRI) scheme	<b>10</b>
	<b>Indian Experience, Issues, Trends and Frontiers of Microfinance:</b> Evolution and Character of Microfinance in India. Microfinance Delivery Methodologies. Emerging Issues in Microfinance, Gender Issues in Microfinance, Role of Technology in Microfinance, Micro Credit as Priority Sector Advance, Impact of Microfinance on Empowerment of Women	<b>10</b>
<b>Group-C</b>	<b>Challenges to Social Banking:</b> Inter-spatial disparity manifested, varying credit-deposit ratio (CDR) across areas, Inadequate linkage support, unsatisfactory repayment climate etc.	<b>10</b>
	Role of various stakeholders like the government, the nongovernment organizations (NGOs) and the civil society besides the constituents of institutional credit system (ICS) in achieving effective operation of the social banking initiative.	<b>10</b>
	<b>Total lectures</b>	<b>60</b>

#### Reference Books:

1. Microfinance for Bankers and Investors: Understanding the Opportunities and Challenges of the Market at the Bottom of the Pyramid by Elisabeth Rhyne.
2. Towards Financial Inclusion in India by K. G. Karmakar, G. D. Banerjee, N. P. Mohapatra, Sage Publisher.
3. Micro Finance Perspectives and Options by Indian Institute of Banking and Finance.

**Course Code : MCOM-25-412**  
**Title of the Course : SALES AND RETAIL MANAGEMENT**

<b>L</b>	<b>T</b>	<b>P</b>	<b>Credits</b>
<b>4</b>	<b>0</b>	<b>0</b>	<b>4</b>

**Course Outcomes:**

The primary objective is to make students familiar with basics of Sales Management and the duties & roles played by salesmen. The growing significance of process of advertising deserves the same focus and attention and also Introduction to Retailing Management, Product Retailing vs. Service Retailing, Retail Marketing Environment & Segmentation, and Integrated Marketing Communication in Retail, Retail Merchandising & International Retailing

Course Outcomes: Student will be able to.

<b>CO1:.</b> Understand the legal framework and role of ethics in advertising
<b>CO2:</b> Explain the steps involved in sales force management
<b>CO3:.</b> Forecast and prepare sales plan.
<b>CO4:</b> Explain how factors of culture, economics, legal requirements, political activity, technology, the internet and the news media affect the operation of organizations in a global environment.

<b>CO/PO Mapping</b>												
(S/M/W indicates strength of correlation ) S – Strong, M – Medium, W – Weak												
Cos	Programme Outcomes (Pos)											
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
CO1	S	S	S	S	S	S	W	M	M	W	S	S
CO2	S	S	W	M	S	S	W	S	S	W	M	M
CO3	S	S	S	M	S	M	M	W	S	W	S	S
CO4	S	S	S	S	S	W	M	W	M	W	M	S

Group	Course outlines	Lecture(s)
<b>Group-A</b>	<b>Introduction to sales management:</b> Meaning, Evaluation, Importance, Personal Selling, Emerging Trends in Sales Management, elementary study Of sales organizations, qualities and responsibilities of sales manager. Types of sales organizations	<b>10</b>
	<b>Selling skills &amp; Selling strategies:</b> Selling and Business Styles, selling skills, situations, selling process, sales presentation, handling customer Objections, Follow-up-action,	<b>10</b>
<b>Group-B</b>	<b>Management of Sales Territory &amp; Sales Quota:</b> Sales territory, meaning, size, designing, sales quota, procedure for sales quota, Types of sales quota, Methods of setting sales Quota, Recruitment and selection of sales force, Training of sales force,	<b>10</b>
	<b>Sales force motivation and compensation:</b> Nature of motivation, Importance, Process and factors in the motivation, Compensation-Meaning, Types compensation plans and evaluation of sales force by performance and Appraisal process.	<b>10</b>
<b>Group-C</b>	<b>Retail Management:</b> Introduction, meaning, Characteristics, Retail industry India, role of retailing Trends in Retailing, Emergence of organizations of retailing. Retail Location and Layout plan, careers in Retailing,	<b>10</b>
	<b>Retail Market segmentation:</b> Introduction to Market segment, Criteria for effective segmentation, Dimensions of segmentation, customer profiles, <b>Integrated Marketing Communication in Retail-</b> Introduction, Understanding Integrated Marketing Communication, Elements of Communication Process, Communication Plan - Integrated marketing process, Tools of IMC, Upcoming tools of IMC, Factors influencing the Increased use of sales promotion.	<b>10</b>
	<b>Total lectures</b>	<b>60</b>

#### Reference Books:

- Condiff, Still & Govani, Sales Management, Prentice-Hall of India, New Delhi, 5th Edition (1998)
- Wright, Winter and Zeigler, Advertising, Tata McGraw-Hill Publishing Company Ltd., New Delhi (1990)
- Retail Management – Berman, Evans – Pearson (2004)
- Retail Management – Bajaj, Tulsi & Srivastava – Oxford (2016)
- Retail Management – Dunne & Lusch – Cengage (2013)
- Retailing Management – Levy, Weitz, Pandit – TMH (2012)
- Fundamentals of Retailing – Madaan – MC Graw Hill (2009)
- Retail Management – Asif Sheikh, Kaneez Fatima – HPH (2011)

**Course Code : MCOM-25-413**  
**Title of the Course : DIGITAL AND SOCIAL MEDIA MARKETING**

<b>L</b>	<b>T</b>	<b>P</b>	<b>Credits</b>
<b>4</b>	<b>0</b>	<b>0</b>	<b>4</b>

**Course Outcomes:**

Upon completion of this course, the student will be able to:

<b>CO1:</b> Define social media marketing goal setting necessary to achieve successful online campaigns.
<b>CO2:</b> Describe the stages of the social media marketing strategy development process.
<b>CO3:</b> Develop effective social media marketing strategies for various types of industries
<b>CO4:</b> Devise an integrated social media marketing strategy using a variety of services, tools and platforms to accomplish marketing objectives

<b>CO/PO Mapping</b>												
(S/M/W indicates strength of correlation ) S – Strong, M – Medium, W – Weak												
Cos	Programme Outcomes (Pos)											
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
CO1	S	S	M	S	M	S	M	M	S	S	M	M
CO2	S	S	M	S	M	S	M	M	S	S	M	M
CO3	S	S	M	S	M	S	M	M	S	S	M	M
CO4	S	S	M	S	M	S	M	M	S	S	M	M

Group	Course outlines	Lecture(s)
Group-A	<b>Evolution of digital marketing:</b> the digital consumer & communities online and digital marketing landscape. <b>Search Engine Marketing:</b> Pay Per Click (PPC) and online advertising, search engine optimization and search engine marketing <b>Social media and consumer engagement:</b> Social feedback cycle, social web and engagement, operations and marketing connection	10
	<b>Customer engagement:</b> affiliate marketing & strategic partnerships, Email marketing, Content strategies. <b>New role of the customer:</b> social interactions, customer relationships, outreach and influencer relations <b>Social listening:</b> importance of social analytics, know your influencers, web analytics, and business analytics.	10
Group-B	<b>Mobile Marketing:</b> integrating digital and social and media strategies <b>Social technology and business decisions:</b> creation of social business, understanding the conversations, social CRM and decision support. <b>Social CRM:</b> social CRM and business design and build a social CRM program. <b>Engagement on the social web:</b> engagement as a customer activity, engagement as a business activity and extend engagement.	10
	<b>Social objects:</b> meaning of social object, build on existing social objects, create new social objects and use of social objects in business. <b>Social graph:</b> role of social graph, social graphs spread information, use of social graphs in the business and measure the social graphs <b>Social applications:</b> importance of social applications, social applications engagement and planning a social application. <b>Social business ecosystem:</b> social profiles, social applications, using brand outposts and communities, social ecosystem.	10
Group-C	<b>Social media marketing on Twitter:</b> attracting audience, following and creating twitter lists, handling twitter chat, integrating twitter <b>Social media marketing on Facebook:</b> preparing Facebook page, attracting audience, integrating commerce, creating ads, going mobile with places and check-in deals <b>Social media marketing on LinkedIn:</b> profile management, contacts and groups, posting, messaging, and making connection requests, asking and answering questions to attract new customers	10
	<b>Social media marketing on YouTube:</b> channel management, managing channel SEO, using YouTube features to create engagement, creating playlists <b>Social media marketing with geolocation and location platforms:</b> tools for geo locations tagging, creating and managing venues <b>Analysis and calculation:</b> calculating ROI, exploring built-in analytics, popular analytics tools	10
	<b>Total lectures</b>	<b>60</b>



**Reference Books:-**

1. Social media marketing by dave evans and jake mckee, wiley
2. Social media marketing: a strategic approach by melissa s. Barker, donald I.barker, nicholas f. Bormann, debra zahay, mary lou roberts, cengage Learning
3. Advanced social media marketing: how to lead, launch, and manage a Successful social media program by tom funk, apress

**Course Code : MCOM-25-414**  
**Title of the Course : INTERNATIONAL MARKETING**

<b>L</b>	<b>T</b>	<b>P</b>	<b>Credits</b>
<b>4</b>	<b>0</b>	<b>0</b>	<b>4</b>

**Course Outcomes:**

The objective of the course is to provide an understanding of the human resources development framework and focuses on management best practices, tools and models to implement an effective HRD system

After completion of this course, student would be able to.

<b>CO1:</b> Understand international marketing concepts
<b>CO2:</b> Evaluate international marketing environment
<b>CO3:</b> Differentiate international markets strategies, from domestic market strategies
<b>CO4:</b> Gain exposure international promotional strategy

<b>CO/PO Mapping</b>												
(S/M/W indicates strength of correlation ) S – Strong, M – Medium, W – Weak												
Cos	Programme Outcomes (POs)											
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
CO1	S	S	S	M	S	M	S	S	S	M	S	M
CO2	S	S	M	S	M	S	M	M	S	S	S	S
CO3	S	S	S	S	S	S	S	S	M	S	S	M
CO4	S	S	S	S	S	S	M	M	S	M	M	S

<b>Group</b>	<b>Course Outlines</b>	<b>Lecture(s)</b>
<b>Group-A</b>	<b>International Marketing:</b> Definition, scope, importance and challenges of international marketing, International trade theories, Reasons for going international, economic analysis of multinational trade, International Market Segmentation and Positioning; Screening and Selection of Markets; International Market Entry Strategies .	<b>10</b>
	<b>International Marketing Environment:</b> Political, Legal, Environmental, Socio Cultural and Technological environment, Country Risk Analysis, International Economic Environment: IMF, WTO, International Monetary System,	<b>10</b>
<b>Group-B</b>	<b>International Trade Barriers:</b> Tariff and Non-Tariff Regional Blocks: European Union, NAFTA, SAARC, ASEAN, International Marketing Research, Selection of export markets. <b>Processing of an export order:</b> Organisation and structure of export and import houses	<b>15</b>
	<b>International product policy:</b> Product standardization & adaptation, international, product mix, International product life cycle, new product development, exports packaging,	<b>10</b>
<b>Group-C</b>	<b>International pricing policy:</b> Factors influencing selection of pricing policies, international pricing strategies, <b>International distribution policy:</b> Factors influencing selection of international distribution channels, types of international distribution channels, role of internet in international distribution <b>International communication policy:</b> communication strategies in international marketing	<b>15</b>
	<b>Total lectures</b>	<b>60</b>

#### Reference Books:

- Onkvisit .S, Shaw.J - International Marketing (Pearson, 3rdEd.)
- Cherunilam F - International Trade and Export Management (Himalaya,2007)
- Varshney R.L, Bhattacharya B - International Marketing Management (Sultan Chand & Sons, 9thEd.)
- Czinkota - International Marketing (Thompson,8thEd.)
- Cateora Graham - International Marketing (TMH,10thEd.)
- Jain S. – International Marketing(Thomson)

**Course Code : MCOM-25-415**  
**Title of the Course : MANAGING RETAIL OPERATIONS**

<b>L</b>	<b>T</b>	<b>P</b>	<b>Credits</b>
<b>4</b>	<b>0</b>	<b>0</b>	<b>4</b>

**Course Outcomes:**

Upon completion of this course, the student will be able to:

**CO1:** Understand store management responsibilities, including employee recruitment, training, motivation, and cost control.

**CO2:** Analyze and apply effective store layout, design, and visual merchandising strategies for optimal customer experience.

**CO3:** Develop and implement merchandise management plans, including buying organization formats, inventory management, and logistics.

**CO4:** Evaluate and apply supply chain management principles, focusing on information flow, distribution center systems, and technology integration (EDI, RFID).

<b>CO/PO Mapping</b>												
(S/M/W indicates strength of correlation ) S – Strong, M – Medium, W – Weak												
Cos	Programme Outcomes (Pos)											
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
CO1	S	S	M	S	M	M	S	M	S	W	S	M
CO2	S	S	M	S	M	M	S	M	S	W	S	M
CO3	S	S	M	S	M	M	S	M	S	W	S	M
CO4	S	S	M	S	M	M	S	M	S	W	S	M

<b>Group</b>	<b>Course outlines</b>	<b>Lecture(s)</b>
<b>Group-A</b>	<p><b>Managing the Store:</b> Store management responsibilities, recruiting and selecting store employees, socializing and training new store employees motivating, managing, evaluating, compensating store employees. Controlling costs, reducing inventory shrinkage.</p> <p><b>Store layout, design and visual merchandising:</b> Objectives of good store design, store layout, signage and graphics, feature areas, space management, visual merchandising.</p>	<b>20</b>
<b>Group-B</b>	<p><b>Customer Service-</b> Customer service strategies, service recovery.</p> <p><b>Merchandise management:</b> Developing merchandising plans, merchandising philosophy, Buying organisation formats and processes, devising merchandise plans.</p> <p>Implementing merchandise plans, logistics, inventory management.</p>	<b>20</b>
<b>Group-C</b>	<p><b>Supply chain management:</b> Factors for successful SCM, drivers of SCM, framework for SCM. Flow of information and products in a supply chain, the distribution center, system design issues, using EDI, RFID.</p>	<b>20</b>
	<b>Total lectures</b>	<b>60</b>

**Reference Books:-**

1. Sinha, P.K. and Uniyal, D.P.: Managing Retailing (Oxford University Press), Second edition, New Delhi
2. Berman, Barry and Joel R. Evans (2006), Retail Management – A Strategic Approach, Pearson Education, 9th Edition
3. Levy, Michael and Weitz, Barton A.: Retailing Management (Tata McGraw Hill: New Delhi)
4. Swapna Pradhan: Retailing Management (Tata McGraw Hill: New Delhi) Third Edition, (2009)
5. Dunne, Patrick M; Lusch, Robert F.; and Griffith David A.: Retailing (Cengage, New Delhi)