

**CENTRAL UNIVERSITY OF PUNJAB**



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

**Session 2021-23**

**Department of Financial Administration**

**School of Management**

### **Graduate Attributes**

The graduates will acquire strong command over discipline knowledge & thrust for skill building activities. They will have analytical thinking, creative problem solving ability and scientific research perspective towards emerging problems in the field of commerce & business. They will develop a right passion towards life-long learning & community participation.

IQAC

## COURSE STRUCTURE OF THE PROGRAMME

### SEMESTER-I

Course Code	Course Title	Course Type	Credit Hours			
			L	T	P	Cr.
MCM.522	Financial Management and Policy	Core	4	0	0	4
MCM.516	Accounting for Managerial Decisions	Core	4	0	0	4
MCM.525	Marketing Management	Core	4	0	0	4
MCM.506	Management Concepts and Practices	Core	4	0	0	4
MCM.###	Any one course from Finance Basket /Management Basket Given below	Discipline Elective	3	0	0	3
#####	Interdisciplinary course (Students to choose a course from other Departments)	IDC	2	0	0	2
<b>Total</b>			<b>21</b>	<b>0</b>	<b>0</b>	<b>21</b>
<b>List of Elective Courses</b>						
(Students to choose one course from the list of elective courses given below)						
Finance Basket						
MCM.512	Indian Financial System	Elective	3	0	0	3
MCM.513	Banking and Insurance Management	Elective	3	0	0	3
Management Basket						
MCM.578	Corporate Governance and Business Ethics	Elective	3	0	0	3
MCM.574	Advertising and Sales Management	Elective	3	0	0	3
Interdisciplinary Course offered by Department of Financial Administration (for Students of other Departments)						
MCM.530	Microfinance Management	IDC	2	0	0	2
MCM.514	Financial Market and Services	IDC	2	0	0	2

## SEMESTER-II

Course Code	Course Title	Course Type	Credit Hours			
			L	T	P	Cr.
MCM.575	International Business	Core	4	0	0	4
MCM.532	Rural Marketing	Core	4	0	0	4
MCM.555	Security Analysis and Portfolio Management	Core	4	0	0	4
MCM.510	Business Environment	Core	4	0	0	4
MCM.###	Any one course from Finance Basket /Management Basket Given below	Discipline Elective	3	0	0	3
MCM.####	Value Added course (Students to choose any one course from VAC offered in the Department)	VAC	2	0	0	2
<b>Total</b>			<b>20</b>		<b>1</b>	<b>21</b>
<b>List of Elective Courses</b>						
(Students to choose one course from the list of elective courses given below)						
Finance Basket						
MCM.552	Corporate Tax Planning	Elective	3	0	0	3
MCM.534	Banking and Technology	Elective	3	0	0	3
Management Basket						
MCM.535	Academic Writing	Elective	3	0	0	3
MCM.571	Strategic Management	Elective	3	0	0	3
MCM.553	Organisational Behaviour	Elective	3	0	0	3
MCM.528	Corporate Law	Elective	3	0	0	3
Value Added Course offered by Department of Financial Administration						
MCM.504	Data Analysis using MS-Excel and SPSS	VAC	1	0	2	2
MCM.505	Tax Filing	VAC	2	0	0	2

### SEMESTER-III

Course Code	Course Title	Course Type	Credit Hours			
			L	T	P	Cr.
MCM.572	International Financial Management	Core	4	0	0	4
MCM.531	Consumer Behaviour	Core	4	0	0	4
MCM.###	Any one course from Finance Basket /Management Basket Given below	Discipline Elective	3	0	0	3
MCM.529	Entrepreneurship	Foundation	1	0	0	1
MCM.523	Business Research Methods	Foundation	4	0	0	4
MCM.559	Practices of Commerce & Management	DEC	1	1	0	2
MCM.599	Research Proposal	Skill Based	0	0	8	4
<b>Total</b>			<b>17</b>	<b>1</b>	<b>8</b>	<b>22</b>
<b>List of Elective Courses</b>						
(Students to choose one course from the list of elective courses given below)						
Finance Basket						
MCM.580	Financial Engineering	Elective	3	0	0	3
MCM.533	Behavioural Finance	Elective	3	0	0	3
Management Basket						
MCM.556	Business Analytics	Elective	3	0	0	3
MCM.511	Human Resource Management	Elective	3	0	0	3

### SEMESTER-IV

Course Code	Course Title	Course Type	Credit Hours			
			L	T	P	Cr.
MCM.600	Dissertation	Skill Based	0	0	40	20
Total			0	0	40	20

#### **Examination Pattern**

	Core, Discipline Elective, Compulsory Foundation, Value Added and Interdisciplinary Courses		Discipline Enrichment Course		Entrepreneurship Course	
	Marks	Evaluation	Marks	Evaluation	Marks	Evaluation
Internal Assessment	25	Various	-	-	-	-
Mid-semester test (MST)	25	Subjective	50	Objective	25	Objective
End-semester test (EST)	50	Subjective (70%) Objective (30%)	50	Objective	25	Subjective

#### **Evaluation Criteria for Theory Courses**

- A. Internal Assessment [25 Marks]: The course instructor will adopt any three of the below mentioned assessment methods for the course

Category I: Case Analysis / Term Paper/ Live Project = 10 Marks

Category II: Surprise Tests/ Open Book Techniques/ Data Sets = 10 Marks

Category III: Classroom Assignments/Home Work /Assignments= 5 Marks

In the beginning of every semester, each course instructor will share the specific academic activities (as opted among above-mentioned categories) with concerned students of the course.

- B. Mid Semester Test [25 Marks]: The subjective type will include very short answer (1-2 lines), short answer (one paragraph), essay type with restricted response, and essay type with extended response.
- C. End Semester Subjective Test: Based on Subjective Type Test [35Marks] : Same as stated above.
- D. End-Term Objective Test: Based on Objective Type Tests [15 Marks]: The objective type will include one word answers, fill-in the blank, sentence completion, true/false, MCQs', matching, rating and check lists.

**Evaluation Criteria for Discipline Enrichment Course**

- A. Mid Semester Test Based on Objective Type Tests [50 Marks]: The objective type will include one word answers, fill-in the blank, sentence completion, true/false, MCQs', matching, rating and check lists.
- B. End-Term Objective Test Based on Objective Type Tests [50 Marks]: Same as stated above.

**Evaluation Criteria for Entrepreneurship Course**

- A. Mid Semester Test Based on Objective Type Tests [25 Marks]: The objective type will include one word answers, fill-in the blank, sentence completion, true/false, MCQs', matching, rating and check lists.
- B. End Semester Subjective Test Based on Subjective Type Test [25 Marks]: The subjective type will include very short answer (1-2 lines), short answer (one paragraph), essay type with restricted response, and essay type with extended response.

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**Course Code: MCM.522**

L	T	P	Cr
4	0	0	4

**Course Title: Financial Management and Policy**

**Total Hours: 60**

**Learning Outcomes: On the completion of this course, students will be able**

- a. To compare and contrast various financial goals.
- b. To gain insights on theories of capital structure.
- c. To examine the relevance of capital budgeting techniques.
- d. To evaluate the significance of working capital management and dividend decisions in finance.

### **UNIT I**

**15 Hours**

**Introduction to Financial Management** Nature, Scope and Objectives of Financial Management, Financial Goal: Profit Maximization vs. Wealth Maximization, Emerging Role of Financial Managers, Time Value of Money, Risk and Return Analysis; Cost of Capital: Measurement of Cost of Capital: Cost of Specific Source of Finance and Weighted Average Cost of Capital, Capital Asset Pricing Model (CAPM);

Preparation of comparison chart for cost of capital of selected listed firms

### **UNIT II**

**15 Hours**

**Capital Structure and Leverage** Capital Structure Theories: Net-Income, Net-Operating Income, Traditional and Modigliani-Miller Approach, Trade-off Theory, Agency Theory, Pecking-Order Theory, Signaling theory and Effect of Information Asymmetry on Capital Structure, Determinants of capital structure, Theories of Capitalization, Leverage: Concepts and Nature of Leverages, Financial, Operating and Combined Leverage, Analyses of Alternative Financial Plan (EBIT-EPS Analysis): Indifference Point, Leverage and its effect of profitability.

Identification of effect of leverage on profitability of firms

### **UNIT III**

**15 Hours**

**Capital Budgeting Decisions** Objectives and Process of Capital Budgeting, Capital Rationing, Traditional and Discounted Cash Flow Techniques: Pay-Back Period, Accounting Rate of return, Net Present Value, Internal Rate of Return, Profitability Index

Risk and Uncertainty Techniques of Capital Budgeting: Risk-Adjusted Discount Rate method, Certainty Equivalent, Sensitivity Analysis, Probability Distribution and Statistical Method, Break-Even Analysis, Scenario Analysis, Decision-Tree Analysis

Evaluation of projects through DCF techniques



## UNIT IV

15 Hours

**Working Capital Management and Divided Decision** Working Capital - Concept and Classification, Computation of Working Capital Cycle and Estimation of Working Capital Requirement, Working Capital policies related to Inventory, Receivables, Payables and Cash Management

Dividend Decision and Valuation of firm: Walter Model, Gordon Model, MM Model, Residual Model, Dividend Discount Model and Linter Model, Factors Affecting Dividend Policies, Latest development in the field of subject.

Estimation of Working Capital requirements for start up

**Transaction Mode:** Lecture, Demonstration, Project Method, Seminar, Brain storming, Tutorial, Problem solving, Case study.

### Suggested Readings:

1. Titman S., Keown A.J. & Martin J.D. (2019) Financial Management: Principles and Applications(13<sup>th</sup> ed.). Pearson Education.
2. Berk J., Harford J. & Marzo P.D.(2019). Fundamentals of Corporate Finance (3<sup>rd</sup> ed.). Pearson Education.
3. Periasamy P. (2017). Financial, Cost and Management Accounting (7<sup>th</sup> ed.). Himalaya Publishing House.
4. Ramanathan S. (2014). Accounting for Management(4<sup>th</sup> ed.). Oxford University Press.
5. Shah P.(2015). Management Accounting (2<sup>nd</sup> ed.). Oxford University Press.

### Web References

<https://onlinecourses.swayam2.ac.in>

<https://nptel.ac.in/courses/110/105/110105121/>

[https://www.icai.org/post.html?post\\_id=16954](https://www.icai.org/post.html?post_id=16954)

**Course Code: MCM.516**

L	T	P	Cr
4	0	0	4

**Course Title: Accounting for Managerial Decisions**

**Total Hours: 60**

**Learning Outcomes:** On the completion of this course, students will be able

- a. To compare and contrast techniques of financial statement analysis.
- b. To examine the relevance of marginal costing and responsibility accounting.
- c. To apply budgetary control and standard costing techniques in managerial decision making.
- d. To develop understanding about contemporary issues in management accounting.

## **UNIT I**

**15 Hours**

**Introduction of Management Accounting** Evolution, Scope and Objectives, Relationship of Financial, Cost and Management Accounting, Tools and Techniques of Management Accounting, Role of Management Accountant in Decision Making, Limitation of Management Accounting.

Financial Statement Analysis: Methods and Objectives, Ratio Analysis: Uses, Classification, Advantages and Limitations, Statement of Cash Flow (IAS-7), Fund Flow Statement

Evaluation of Financial performance of firms using ratio analysis

## **UNIT II**

**15 Hours**

**Responsibility Accounting and Marginal Costing** Responsibility Accounting - Concept, Steps in Responsibility Accounting, Responsibility Centres, Transfer Pricing: Meaning, Objectives and Methods of Transfer Pricing

Marginal Costing - Concept, Significance, Advantages and Limitation, Cost-Volume-Profit Analysis, Profit/Volume Ratio, Margin of Safety, Break Even Chart, Assumption and Limitation of Break-Even Analysis, Application of Marginal Costing in Decision Making

Identification of BEP and preparation of break-even chart

## **UNIT III**

**15 Hours**

**Budgetary Control and Standard Costing** Budgetary Control: Objectives and Advantages, Installation of Budgetary Control System, Preparation of Budgets: Cash Budget, Fixed and Flexible Budget, Master Budget, Zero Base Budgeting, Performance Budgeting, Standard Costing: Concept, Advantages and Process, Types of Standard, Variance Analysis: Material, Labour and Overhead Variance, Reason and Managerial Uses of Variances

Drafting of Master Budget for Auto Companies

## **UNIT IV**

**15 Hours**

**Contemporary issues in Management Accounting** Activity Based Costing: Terminology Stages and Importance, Target and Life Cycle Costing, Balanced Score Card: Meaning and Perspective, Kaizen Costing and Just in Time Inventory, Quality Costing and Total Quality Management (TQM), Value Chain Analysis, Latest development in the field of subject.

Preparation of detailed report on TQM for Manufacturing firm

**Transaction Mode:** Lecture, Seminar, Tutorial, Problem solving, Case analysis, Data sets.

### **Suggested Readings:**

1. Hilton R.W. & Platt D. (2017). Managerial Accounting: Creating Value in dynamic Business Environment(10<sup>th</sup> ed.). McGraw Hill.
2. Garrison R.H., Noreen E., Brewer P.C. (2016). Managerial Accounting (14<sup>th</sup> ed.). McGraw Hill.

3. Horngreen C.T.(2014). Introduction to Management Accounting (16<sup>th</sup> ed.). Pearson Education.
4. Khan, M.Y, Jain, P K (2010). Management Accounting -Text Problems & Cases. Tata Mcgraw Hill.
5. Gupta S. K. and Sharma R. K.(2014). Management Accounting(13<sup>th</sup> ed.). Kalyani Publishers.
6. Periasamy P.(2017). Financial, Cost and Management Accounting. Himalaya Publishing House.
7. Ramanathan S.(2014). Accounting for Management, Oxford University Press.
8. Shah P.(2015). Management Accounting(2<sup>nd</sup> ed.). Oxford University Press.
9. Tulsian P.C. and Tulsian B.(2015). Advanced Management Accounting (1<sup>st</sup> ed.). S. Chand Publishing.

#### **Web References**

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[https://icmai.in/upload/Students/Syllabus-2012/Study\\_Material\\_New/Inter-Paper8.pdf](https://icmai.in/upload/Students/Syllabus-2012/Study_Material_New/Inter-Paper8.pdf)

**Course Code: MCM.525**

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

**Course Name: Marketing Management**

**Total Hours: 60**

**Learning Outcomes:** On the completion of this course, students will be able

- a. To compare and contrast various marketing orientations.
- b. To develop insights on buying behaviour.
- c. To apply product mix in Product decision process and new product development.
- d. To understand the channels of distribution and players in the distribution process.

#### **UNIT-I**

**15 Hours**

**Introduction:** Traditional view of marketing; Evolution of marketing concept; Modern concept of marketing; Marketing Planning, Marketing functions and role; Marketing management process- a strategic perspective, Marketing Mix; Marketing Environment: Significance of scanning marketing environment; Economic, demographic, socio-cultural, technical, political and legal environment of marketing in India.

Designing Marketing Mix for Durable Products

## UNIT-II

15 Hours

**Buyer behaviour:** Consumer vs. business buying behaviour; Consumer buying decision process and influences; Industrial buying process; Market Segmentation, Targeting and Positioning: Bases and procedure for segmenting a consumer market; Criteria for effective market segmentation; Target market selection and strategies; Positioning – concept, bases and process.

Preparing list of major factors affecting purchase of insurance services

## UNIT-III

15 Hours

**Product Decision:** Product concept and classification; Major product decisions; New product development; Consumer adoption and innovation diffusion, Product life cycle – concept and appropriate strategies to be adopted at different stages; Pricing Decisions: Objectives of pricing; Factors affecting price of a product; Procedure for setting price; Pricing policies and strategies.

Drafting product strategies for soft drink brands

## UNIT-IV

15 Hours

**Distribution Decisions:** Channels of distribution; Different types of distributions, middlemen and their functions; Channel management, Selection, motivation and performance appraisal of distribution middlemen; Retailing and wholesaling, Latest development in the field of subject.

Drafting distribution strategies for Laptop brands

**Transaction Mode:** Lecture, Seminar, Brain storming, Case study, News, Articles and Mock Interview.

### Suggested Readings:

1. Etzel, Michael J., Bruce J. Walker and William J. Stanton(2017). Fundamentals of Marketing(11<sup>th</sup> ed.). McGraw Hill.
2. Kotler Philip and Kevin Keller(2017). Marketing Management(15<sup>th</sup> ed.). Pearson Prentice.
3. Ramaswami V. S. and Namakumari S.(2018). Marketing Management. Sage Publication Indian Pvt. Ltd.
4. Sexsena and Rajan(2017). Marketing Management (5<sup>th</sup> ed.). McGraw-Hill Education.
5. Sherlekar S.A. and Krishnamoorthy R.(2019). Marketing Management(14<sup>th</sup> ed.) Himalaya Publishing House.

### Web References

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<https://nptel.ac.in/courses/110/104/110104068/>

**Course Code: MCM.506**

L	T	P	Cr
4	0	0	4

**Course Name: Management Concepts and Practices**

**Total Hours: 60**

**Learning Outcomes:** On the completion of this course, students will be able

- a. To compare and contrast classical, neo-classical and contemporary theories in management.
- b. To develop insights on organisation structure.
- c. To apply various controlling techniques in managerial decisions.
- d. To examine the role of managers in changing environment.

**UNIT-I**

**16 Hours**

Concept of Management: Functions, Skills of a Manager, Process of Management, Development of management (Scientific Management- Taylor, Modern Approach- Fayol, Human Relations Approach - Mayo). Contemporary Theories (System theory, Contingency theory and Theory of Michael Porter); Planning: Concept, Process, Type, Importance; Decision making: types of Decision, Process of decision making, Models & Issues.

Identifying the need of planning to commence new start up

**UNIT-II**

**14 Hours**

Organizing: Concept, Nature, Importance, Principles, Centralization, Decentralization, Organization Structures- Line and Staff Authority, Functional, Product, Matrix, Geographical, Customer, New Forms of Organization – Virtual, Organizations as Networks - Types of Network Organizations/Clusters - Self-Organizing Systems, Organizational Designs for Change and Innovation, Designing Principles for New Forms of Organizations.

Design of organizational structure of educational institution

**UNIT-III**

**16 Hours**

Staffing: Concept, Nature, Importance, Steps; Concept of knowledge worker; Directing – Concept, Nature, Importance; Coordination and Controlling: Principle of Coordination – Process of Coordination, Control – Tools and Techniques, MBO.

Evaluation of various coordination techniques in the light of corporate objectives

**UNIT-IV**

**14 Hours**

Contemporary Issues: Recent Trends and Challenges, Role of Managers in Changing environment, Contemporary Organizational Structure, Trends in Management, Challenges in today's global environment and competitiveness, Fortune at the Bottom of Pyramid, Latest development in the field of subject.

Identification of challenges for managers in international trade

**Transaction Mode:** Lecture, Seminar, Brain storming, Case study, Role play, News, Articles.

**Suggested Readings:**

1. Koontz, H. and Wechrich, H. (2017). Management. New York, McGraw Hill.
2. Gupta C. B.(2017). Management-Theory and Practice.(19<sup>th</sup> ed.). Sultan Chand & Sons.
3. Prasad L.M.(2015). Principle and Practice of Management(9<sup>th</sup> ed.). Sultan Chand and Sons.
4. Srinivasan R. and Chunawalla S.A.(2017). Management Principles and Practices. Himalaya Publishing House.
5. Vasishth Neeru (2017). Fundamentals of Management. Taxmann Publication (P.) Ltd.

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<https://nptel.ac.in/courses/110/105/110105146/>

**Course Code: MCM.512**

**Course Title: Indian Financial System**

L	T	P	Cr
3	0	0	3

**Total Hours: 45**

**Learning Outcomes:** On the completion of this course, students will be able

- a. To compare and contrast the role of financial institutions.
- b. To demonstrate the learning on functioning of financial and Money market.
- c. To examine the relevance of financial instruments and services.
- d. To develop insights on regulations by financial authorities.

**UNIT I**

**11 Hours**

**Financial System and Intermediaries:** Functions of Financial System, Role of Financial System in Economic Development, Financial Sector Reforms, Financial Institutions: Banking and Non-Banking Financial Institutions and Developmental Financial Institutions, Institutional Investors, Credit Rating Agencies, Depositories: NSDL and CDSL .

Detailed report of various parameters in rating of listed companies

**UNIT II**

**11 Hours**

**Financial Market:** Capital Market: Primary and Secondary Market and their functions, Methods of Floatation, Overview of Stock Market and Stock Exchanges in India, Listing and Delisting of Securities

Money Market: Organization and Regulation of Money Market, Instruments of Money Market, Role of Money Market in Economic Development.

Drafting of detailed report on impact assessment of Covid-19 on stock markets

**UNIT III****12 Hours**

**Financial Instruments and Services** Mutual Funds: Advantages and Classification of Mutual Funds, Factors affecting the selection of Mutual Funds Schemes, Money Market Mutual Funds, Exchange Traded Funds, Venture Capital Funds

Evaluation of risk-return matrix of ELSS

**UNIT IV****11 Hours**

**Financial Regulation** Reserve Bank of India: Establishment and structure of Reserve Bank of India, Function of Reserve Bank of India, Monetary Policy: Instruments of Credit Control, Insurance Regulatory and Development Authority (IRDA) and NABARD

Preparation of report on credit control mechanism by RBI through monetary policy

**Transaction Mode:** Lecture, Seminar, Brain storming, Case study.

**Suggested Readings:**

1. Saunders A. and Cornett M.M.(2019). Financial Market and Institutions(6<sup>th</sup> ed.). McGraw Hill.
2. Rose S.R., Hudgins S.C.(2014). Bank Management & Financial Services(8<sup>th</sup> ed.). McGraw Hill.
3. Avdhani(2017). Investment and Securities markets in India. Himalaya Publications.
4. Bhole, L. M.(2017). Financial Markets and Institutions. Tata McGraw Hill.
5. Khan, M.Y.(2017). Indian Financial System. Tata McGraw Hill.
6. Srivastava R.M.(2010). Management of Indian Financial Institution. Himalaya Publishing House, Mumbai.

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**Course Code: MCM.513**

L	T	P	Cr
3	0	0	3

**Course Title: Banking and Insurance Management****Total Hours: 45**

**Learning Outcomes:** On the completion of this course, students will be able

- a. To develop understanding about functions of commercial banks.
- b. To learn about banking sector specific risks.
- c. To examine the relevance of present insurance act.

d. To gain insights about various types of Life and General insurance.

#### **UNIT I**

**11 Hours**

**Indian Banking System:** Indian Banking System: Meaning, Definition of banks & banking system, Structure of Indian Banking System, Functions of Commercial Banks, Problem Faced by the Commercial Banks, Types of Bank Customers and Deposit Accounts, Bank Credit-its Creation and Pattern of Distribution, Digitalization of banking and other financial services, Recent Reforms in Banking Sector in India: Digital Banking, EPS, Payment Banks and Digital Currency

Designing the strategies of digitalization of financial services

#### **UNIT II**

**12 Hours**

##### **Banking Regulations and Risk Management**

Banking Regulation Act and its Salient Features, Regulatory aspects of Liquidity, Solvency and Profitability Management of banks, Management of NPA and Capital Adequacy Ratio, BASEL Norms for Banks, Risk Management-RBI Guidelines

Concept of Risk, Types of Risks- Interest Rate Risk, Portfolio Risk, Credit Risk, Liquidity Risk, Solvency Risk, Risk of NPAs, Assets Liability Management, and Measurement of Various types of Risk in Banks and its Impact, Risk Management System and Methods.

Evaluation of Banks through various risks

#### **UNIT III**

**11 Hours**

**Insurance Concepts, Principles and Regulation:** Meaning, Nature and Importance of Insurance for Individuals, Business, Society and Nation Origin and Growth of Insurance, Insurance Organisations in India, Principles of Insurance Contract, Return of Premium, Assignment of Interest, Nomination, Double Insurance, Over-insurance, Under-insurance and Reinsurance, Insurance Legislation in India: Salient features of Insurance Act, 1938

Preparation of report on growth and development of insurance sector

#### **UNIT IV**

**11Hours**

**Life Insurance and General Insurance:** Nature and Importance of Life Insurance, Principles of Life Insurance Contract, Insurance Policies and Annuities, Calculation of Premium, Factors Influencing Selection of Policy, Group Insurance, Types of Group Insurance Schemes, Settlement of Claims and Procedure of Payment. Marine Insurance – meaning and nature of Marine Insurance Contract, Kinds of Marine Policies and their important features, Important Policy Clauses. Fire Insurance, Motor Insurance and Health Insurance – Salient features, types of policies and their claim settlement

Designing the strategies on mitigation of Covid-19 risk through insurance

**Transaction Mode:** Lecture, Seminar, Project and Case study, news and Articles.

**Suggested Readings:**



1. Hubbard R.G. & Brien A.P.(2019). Money, Banking and the Financial System(2<sup>nd</sup> ed.). Pearson Education.
2. Harrington and Neihaus(2017). Risk Management and Insurance. TMG.
3. Maheswari S.N.(2014). Banking Law & Practice. Kalyani Publishers.
4. Redja(2017). Principles of Risk Management and Insurance. TMG.
5. Varshney P.N (2017). Banking Law & Practice. Sultan Chand.
6. Vasant Desai(2010). Bank and Institutional Management. Himalaya Publishing House.

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<https://nptel.ac.in/courses/110/106/110106040/>

**Course Code: MCM.578**

L	T	P	Cr
3	0	0	3

**Course Name: Corporate Governance and Business Ethics**

Total Hours: 45

**Learning Outcomes:** On the completion of this course, students will be able

- a. To gain insights about regulatory framework of corporate governance.
- b. To develop understanding about functions of various committees.
- c. To examine the relevance of business ethics.
- d. To identify the CSR as strategic tool in corporate governance.

#### UNIT-I

**11 Hours**

**Conceptual Framework of Corporate Governance:** Evolution of corporate governance; developments in India; regulatory framework of corporate governance in India; Composition and Structures, Diversity in Board Room, Women Director, Selection and Appointment Process, Independent directors and their effectiveness, Internal constituent of the corporate governance committee.

Preparation of list of Women directors in India

#### UNIT-II

**12 Hours**

**Board Committees and whistle blowing:** Standing committees, ad-hoc committees, task force committees, advisory committees; powers, functions and duties of board committees; enhanced performance of board committees; limitations of board committees; statutory committees of board- audit committee, remuneration committee, nomination committee,

compliance committee, shareholders grievance committee, investors relation committee, investment committee, risk management committee, other committees.

Preparation of detailed report on role of whistle blowers in disclosing the frauds

### **UNIT-III**

**11 Hours**

**Business Ethics:** The concept of ethics; ‘ethics’ and related connotations; business values and ethics; concept of business ethics; various approaches to business ethics; ethical theories; ethical governance; social responsibility—an extension of business ethics; the concept of corporate ethics; benefits of adopting ethics in business; ethics programme; code of ethics; ethics committee.

Identification of various cases of corporate ethics in India

### **UNIT-IV**

**11 Hours**

**Corporate Social Responsibility:** Meaning; corporate philanthropy; corporate sustainability reporting; CSR through triple bottom line; CSR and business ethics; CSR and corporate governance; environmental aspect of CSR; CSR models; drivers of CSR; global reporting initiatives; major codes on CSR; initiatives in India, Latest development in the field of subject.

Evaluation of CSR report of Banking Companies in India

**Transaction Mode:** Lecture, Project Method, Seminar, Case study, News and Articles.

#### **Suggested Readings:**

1. Mallin, Christine A.(2017). Corporate Governance. Oxford University Press.
2. Blowfield, Michael, and Alan Murray(2017). Corporate Responsibility. Oxford University Press.
3. Sharma, J.P.(2017). Corporate Governance, Business Ethics & CSR. Ane Books Pvt Ltd.
4. Sharma, J.P.(2017). Corporate Governance and Social Responsibility of Business. Ane Books Pvt. Ltd.

#### **Web references**

[http://mastermindsindia.com/IPCC\\_BUSINESS%20ETHICS%20AND%20COMMUNICATION\\_35E.pdf](http://mastermindsindia.com/IPCC_BUSINESS%20ETHICS%20AND%20COMMUNICATION_35E.pdf)

<https://www.slideshare.net/vardhamago/corporate-governance-notes>

**Course Code: MCM.574**

L	T	P	Cr
3	0	0	3

**Course Name: Advertising and Sales Management**

**Total Hours: 45**

**Learning Outcomes:** On the completion of this course, students will be able

- a. To examine the relevance of advertising in marketing.
- b. To compare and contrast various types of advertising media .
- c. To gain insights about fundamentals of selling.
- d. To evaluate various methods of sales planning.

**UNIT-I**

**12 Hours**

**Advertising:** Definition, Nature of advertising, Advertising as a tool of marketing, Advertising effects economic and social, Advertising as a powerful tool for consumer welfare, Role of advertising in modern business, Advertising objective and advertising budgets: allocation of advertising budget and budget appropriation.

Preparing advertising budget for print ads

**UNIT-II**

**11 Hours**

**Advertising Media:** Print media, Broadcasting media, Non-media advertising, media planning and scheduling, Advertising on internet, Media selection decisions. Types of advertising: National local & Global. Consumer product , Industrial Product & service product advertising, Institutional, corporate, public relations, Ethical issues in Advertising.

Preparing list of ethical issues involved in women portrayal in advertisements

**UNIT-III**

**11 Hours**

**Selling:** Concept, Objectives, scope and Functions of Sales Management, Fundamentals of selling, Selling Process, Salesmanship, Product and customer knowledge. Difference between salesmanship, sales management & personnel selling, E-selling-: Evolution and Channels

Designing model of E-Selling

**UNIT-IV**

**11 Hours**

**Sales Planning:** Importance and Types of sales planning, Sales planning process, Forecasting, Determining sales territories, Sales quota and Sales Budget. Objectives, principles & uses of sales Budget, Latest development in the field of subject.

Preparing Sales plan for FMCGs

**Transaction Mode:** Lecture, Seminar, Case study, Role Play.

**Suggested Readings:**

1. Sherlekar S.A. and Krishnamoorthy R.(2019). Marketing Management(14<sup>th</sup> ed.). Himalaya Publishing House.
2. Aaker and David(2011). Advertising Management. Prentice Hall.

3. Anderson, Hair and Bush(2010). Professional Sales Management. McGraw Hill.
4. Batra, Rajeev, Johan G. Myers and David A. Aaker (2012). Advertising Management. Prentice Hall.
5. Gupta, Vaswar Das(2010). Sales Management in the Indian Perspective. Prentice Hall.

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**Course Code: MCM.530**

L	T	P	Cr
2	0	0	2

**Course Title: Microfinance Management**

**Total Hours: 30**

**Learning Outcomes:** On the completion of this course, students will be able

- a. To develop insights on present scenario in micro finance.
- b. To demonstrate bank account opening and record keeping in Micro Finance Institutions.
- c. To compare and contrast various models in micro finance.
- d. To evaluate the group dynamics and innovative practices in micro finance.

**UNIT I**

**8 Hours**

History of Microfinance, Status of microfinance in India, Government sponsored programs involving SHGs, Importance of SHGs.

Evaluating the SHG's and its role in poverty reduction in India

**UNIT II**

**7 Hours**

Taxation System Group formation and its operations, Opening of a savings bank account, Book keeping and maintenance of records, credit linkages of SHGs.

Exploring the SHG's book keeping records

**UNIT III**

**8 Hours**

Models in microfinance, other microfinance services, role of microfinance in livelihood promotion, participatory rural appraisal.

Preparing the concept note of Micro finance role in rural India

**UNIT IV**

**7 Hours**

Establishment of MFIs, Management of group dynamics, federation of SHGs, Innovation in Indian Microfinance, Latest development in the field of subject.

Identifying the recent innovation in Indian Microfinance

**Transaction Mode:** Lecture and Seminar, News and Articles.

**Suggested Readings:**

1. Navin Kumar Rajpal(2016). Microfinance and Tribal Women Entrepreneurs. Educreation Publishing.
2. Gianfranco A. Vento, Mario La Torre(2016). Microfinance, Palgrave Macmillan.
3. Rana, O.C. (2016), Micro-Finance: Perspectives and Operations (2<sup>nd</sup> ed.). Himalaya Publishing House.

**Web References**

<https://www.slideshare.net/Milanregmi/microfinance-1notes>

<https://theintactone.com/2019/07/27/fms-u4-topic-1-overview-of-microfinance/>

**Course Code: MCM.514**

**Course Title: Financial Market and Services**

**Total Hours: 30**

L	T	P	Cr
2	0	0	2

**Learning Outcomes:** On the completion of this course, students will be able

- a. To develop understanding about financial system.
- b. To analyse functions of primary and secondary market.
- c. To evaluate growth and performance of mutual funds.
- d. To examine the relevance of merchant banking and venture funds.

**UNIT I**

**8 Hours**

**Financial System:** Financial system and financial market, role of the financial system in economic development, Indian financial system- An overview, money market- meaning, importance of money market, Money market instruments  
Deliberating the Money market instruments

**UNIT II**

**7 Hours**

**Financial Services** Capital market: Meaning, features and functions of Capital Market- Primary Market: Introduction, features, functions and issue mechanism. Secondary Markets: Comparing primary markets and secondary markets

**UNIT III**

**8 Hours**

**Mutual Funds** Introduction, History and structure of mutual funds, Classification of mutual funds, Computation of Risk-Return, SEBI Regulations relating to Mutual Funds, Growth and performance of mutual funds in India  
Evaluating the risk and return in Mutual funds

**UNIT IV**

**7 Hours**

**Merchant Banking and Venture Funds:** Meaning of Merchant Banking, Merchant Banking and Commercial Banking, Services of Merchant Banking, Merchant Banking in India, Venture Capital in the financing of new ventures; Factoring and Securitization  
Preparing the concept note on Merchant bank functioning in India

**Transaction Mode:** Lecture, Seminar, Case study, Data sets.

**Suggested Readings:**

1. Bhole L.M. and Mahakud J.(2016). Financial Institutions and Markets (5<sup>th</sup> ed.). Tata McGraw Hill Publication.
2. Desai V.(2018). Financial Market and Services. Himalaya Publishing House.
3. Gordon and Natarajan(2012), Financial markets and services. Himalaya Publishing House.
4. Khan M.Y.(2014). Financial Services. Tata McGraw Hill.
5. Shashi K. Gupta & Nisha Agrawal(2013). Financial services. Kalyani Publishing.
6. Avadhani, V. A.(2011). Financial Services and Markets. Himalaya Publishing House.

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<https://freevidelectures.com/course/4214/nptel-financial-institutions-markets>

**Course Code: MCM.575**

L	T	P	Cr
4	0	0	4

**Course Name: International Business**

**Total Hours: 60**

**Learning Outcomes:** On the completion of this course, students will be able

- a. To develop understanding about functions of multinational corporations.
- b. To gain insights on balance of payments and international economic institute.
- c. To demonstrate role of foreign investment in economic development.
- d. To examine the role of regional economic institutions.

**UNIT-I**

**15 Hours**

Introduction: International Business – Meaning, nature, scope, Importance, Globalization; Drivers of Globalization. Basic Entry Decisions; Multinational Corporations: MNCs Culture, MNCs and LDCs, Joint Ventures, World Trade and Protectionism: GATT, The Uruguay Round, WTO, Evaluation of WTO, Important Agreements of WTO – Agriculture Agreements; SPS, TBT, GATS, TRIPS; WTO and Developing Countries, WTO and India. Intellectual Property Rights.

Preparation of implication report on trade between USA and China

**UNIT-II**

**15 Hours**

Balance of Payments and International Economic Institutes: Components of BOP: Current Account, Capital Account, Official Reserve Account; Disequilibrium in BOP; Measures to Correct Disequilibrium in BOP, International Economic Institutions: IMF, World Bank, IFC, IDA, ADB, UNCTAD,

Comparison of BOP situation of India with other developing nations

**UNIT-III**

**15 Hours**

Exchange Rate and FDI: Exchange rate mechanism; Types of Exchange rate systems in the world; Risk Management, Issues and Perceptions, International money and capital markets; Movements in foreign exchange and interest rates. Foreign Direct Investment: Types of FDI; Theories of FDI, Cost and Benefit of FDI to Host and Home Countries, Government Policy Instruments and FDI, Trends in FDI. Role of FPI in international business.

Evaluation of foreign investments during Covid-19

**UNIT-IV**

**15 Hours**

Regional Economic Institutions and Instruments: Structure and functioning of EU, NAFTA, SAARC and ASEAN, Foreign investment Institutions, Depository Receipts, FIIs- their role in Indian Capital Market, Structure of India's foreign Trade: Composition and direction, EXIM Bank, EXIM Policy of India, Regulation and Promotion of Foreign Trade, Latest development in the field of subject.

Comparison of foreign trade between India and China

**Transaction Mode:** Lecture, Seminar, Case study, News and Articles.

**Suggested Readings:**

1. Daniels, John D., Radebaugh, Lee H., Sullivan, Daniel P. and Salwan, P.(2017). International Business: Environment and Operations(15<sup>th</sup> ed.). Pearson Publications.
2. Griffin, Ricky W. and Pustay, Michael W(2017). International Business: A Managerial Perspective . Prentice Hall.
3. Hill, Charles, W.L.(2017). International Business. McGraw Hill Company.
4. Cherunilam, F.(2017). International Business Text and Cases. PHI.
5. Bhasin, N.(2017). Foreign Direct Investment in India: Policies, Conditions and Procedures. New Century Publications.

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**Course Code: MCM.532**

**Course Name: Rural Marketing**

**Total Hours: 60**

**Learning Outcomes:** On the completion of this course, students will be able

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

- a. To understand various concepts of Rural Marketing.
- b. To gain deep insights on opportunities & problems in Indian Rural Markets.
- c. To develop expertise in application of 4Ps (Marketing Mix) & Strategic Selling in Indian Rural Markets.
- d. To formulate rural marketing strategies for consumer durables and FMCGS

### **Unit-I**

**16 Hours**

A Conceptual Framework, Nature & Characteristics of Rural Market. Challenges & Opportunities, An Overview of Indian Rural Market, Rural Marketing Model, Rural Marketing Environment, Rural Consumer Behaviour, Characteristics of Rural Consumer, Consumer Behaviour Roles, Factors influencing Purchase of Products in Rural Market.

Designing Rural Marketing Mix for Durable Products

### **Unit-II**

**14 Hours**

Rural Marketing Research, Process of Research in Rural Markets, Sources and Methods of Data Collection, Data Collection Approaches in Rural Markets, Segmenting, Targeting and Positioning, Conditions for Effective Market Segmentation, Approaches for Segmenting the Rural Market, Rural Market Segmentation Tools

Preparing list of major factors affecting purchase of FMCGs

### **Unit-III**

**16 Hours**

Product & Pricing Strategies for Rural Markets, Promotion & Distribution Strategies for Rural Markets, Rural and Urban Markets: A Comparative Analysis, Parameters Differentiating Urban & Rural Markets, Similarities and Differences in Consumer Behaviour in Rural & Urban Markets

Drafting product strategies for LED brands

### **Unit-IV**

**14 Hours**

Marketing of Agricultural Produce and Inputs, Regulated markets, Cooperative Marketing & Processing Societies, Corporate Sector in Agri-Business : Cultivation, Processing & Retailing, Rural Marketing of FMCGs, Durables & Financial Services

Drafting distribution strategies for smart phone brands

**Transaction Mode:** Lecture, Seminar, Case Study, Research Papers & Supervised Dissertations.

### **Suggested Readings:**

1. Pradeep Kashyap & Siddhartha Raut (2015). The Rural Marketing. Biztantra.
2. Krishnamacharyulu, S. G. & Lalitha Ramakrishnan (2012). Rural Marketing: Text and Cases. Pearson India.



3. Bedi R.V., Bedi N.V.(2010). Rural Marketing. Himalaya Publishing.

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**Course Code: MCM.555**

**Course Title: Security Analysis and Portfolio Management**

**Total Hours: 60**

**Learning Outcomes:** On the completion of this course, students will be able

L	T	P	Cr
4	0	0	4

- To develop understanding about investment environment.
- To demonstrate the applications of fundamental analysis.
- To apply tools of portfolio management.
- To gain insights on portfolio theories.

### UNIT I

**15 Hours**

**Introduction of Investment** Investment Environment, Investment Process, Investment, Speculation and Gambling, Classification of Investors, Investment Avenues, Diversification and Hedging, Factors Affecting Investment Decision, Contemporary issues in Investment Management

Sources of Risk: Systematic and Unsystematic risk, Computation of Risk and Return, Valuation of Securities

Evaluation of Risk and Return in the various investment avenues

### UNIT II

**15 Hours**

**Security Analysis** Fundamental Analysis: Economic Analysis, Forecasting Models, Techniques used in Industry Analysis, Factors affecting Industry Analysis, Industry Life Cycle and Industry Characteristics, Tools for Company Analysis, Technical Analysis: General Principles and Techniques of Technical Analysis, Evaluation of Technical Analysis

Use of Technical analysis for analysing the performance of company

### UNIT III

**15 Hours**

**Portfolio Management** Meaning and Significance of Portfolio Management, Phases of Portfolio Management: Security Analysis, Portfolio Analysis, Portfolio Selection, Rebalancing Portfolios: Cost Benefit Analysis of Portfolio Revision, Portfolio Evaluation: Sharpe's Measure, Treynor's Measure, Jensen Measure and Fama Measure, Forecasting Portfolio Performance

Evaluation of equity mutual fund performance using Portfolio evaluation models

#### UNIT IV

15 Hours

**Portfolio Theories** Efficient Market Hypothesis, Forms of Market Efficiency, Random Walk Theory, Markowitz Model, Efficient Frontier, Arbitrage Pricing Theory, Prospect Theory, Capital Asset Pricing Model (CAPM), Security Market Line (SML) and Capital Market Line (CML), Latest development in the field of subject.

Preparation of report on various forms of market efficiency

**Transaction Mode:** Lecture, Seminar, Tutorial, Problem solving and Case analysis.

#### Suggested Readings:

1. Chandra, P.(2017). Investment Analysis and Portfolio Management. Tata McGraw Hill.
2. Bhalla V.K.(2018). Investment Management(19<sup>th</sup> ed.). S. Chand.
3. Fischer D. E.(1995). Security Analysis and Portfolio Management. Pearson education.
4. Kevin S.(2015). Security Analysis and Portfolio Management(2<sup>nd</sup> ed.). PHI Learning.
5. Ranganathan M. and Madhumathi R.(2012). Security Analysis and Portfolio Management(2<sup>nd</sup> ed.). Pearson.

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L	T	P	Cr
4	0	0	4

**Course Code: MCM.510**

**Course Name: Business Environment**

**Total Hours: 60**

**Learning Outcomes:** On the completion of this course, students will be able

- a. To develop insights about environment scanning in business.
- b. To analyse various economic policies related to business environment.
- c. To understand political and socio-cultural environment.
- d. To gain insights on global, legal and technological environment.

#### UNIT I

15 Hours

**Introduction** Nature and Characteristics of Business Environment, Environmental influence on Business, Components of Business Environment: Micro and Macro environment, Techniques of Environmental Scanning and Monitoring Environmental Components;

Emerging Trends in Business: Network Marketing, Franchising, Business Process Outsourcing, E-Commerce, and M-Commerce.

Analyzing the different Techniques of Environment scanning

## **UNIT II**

**15 Hours**

**Economic Environment** Importance and Components of Economic Environment, Economic System and Business Environment, Economic Planning in India, Planning Commission and Constitution of National Institution for Transforming India Ayog (NITI), Economic Policies: Industrial Policy, Fiscal Policy, Monetary Policy, EXIM Policy and New Economic Policy, Fiscal Responsibility and Budget Management Act

Evaluating NITI Ayog Role in India

## **UNIT III**

**15 Hours**

**Political and Socio-Cultural Environment** Nature of Political Environment: Role and nature of Political Environment in Business, Socio-Cultural Environment: Socio- Cultural factors and their influence on business, Corporate Social Responsibilities of Business, Business Ethics: Meaning, Assumption, Need and Importance, Social Audit: Scope and Process, Social Audit in India, Environment Protection, Consumerism in India and Consumer Protection Act

Analyzing the socio- Cultural factors and their influence on business

## **UNIT IV**

**15 Hours**

**Global, Legal and Technological Environment** Globalization and Indian Economy, Classification of International Business Houses, Foreign Trade and Economic Growth, Foreign Capital Flows: Merit, Demerit and Present Trends, International Institutions and Associations: GATT, WTO, UNCTAD, IBRD, IMF, ADB, EU, OPEC, SAARC, ASEAN, World Bank and NAFTA, Role of Technological Environment in Corporate Development, Digital Economy, Latest development in the field of subject.

Role of Technological Environment in Corporate Development

**Transaction Mode:** Lecture, Seminar, News, Articles and video cases.

### **Suggested Readings:**

1. Paul J.(2018). Business Environment(4<sup>th</sup> ed.). McGraw Hill.
2. Cherunilam F.(2017). Business Environment(25<sup>th</sup> ed.). Himalaya Publishing House.
3. Shaikh, S.(2015). Business Environment. Pearson.
4. Adhikary, M.(2017). Economic Environment of Business. Sultan Chand & Sons.
5. Agarwal A. N(2016). Indian Economy. Vikas Publishing House.
6. Aswathappa K(2015). Legal Environment of Business. Himalaya Publication.

### **Web References**

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L	T	P	Cr
3	0	0	3

**Course Code: MCM.552**

**Course Name: Corporate Tax Planning**

**Total Hours: 45**

**Learning Outcomes:** On the completion of this course, students will be able

- a. To gain insights about corporate tax management.
- b. To compute taxable income of companies.
- c. To analyse various tax planning avenues.
- d. To apply tax planning in restructuring.

**UNIT-I**

**11 Hours**

**Introduction and Computation of Corporate Tax:** Meaning of tax planning and management, tax evasion and tax avoidance; Nature, scope, problems and methods of tax planning and management in the corporate sector; Tax planning management cell, Tax Planning according to location of new business, Nature of business, Forms of Organisation, Financial management decision

Designing of tax planning for location of new business

**UNIT-II**

**12 Hours**

**Computation of corporate tax:** Carry forward and set off of losses in the case of certain companies under Sec. 79 of Income-tax Act, 1961; Computation of taxable income of companies; Computation of the amount of corporate tax liability; Minimum Alternate Tax; Tax on distributed profits of domestic companies; Tax on income distributed to unit holders.

Computation of taxable income

**UNIT-III**

**11 Hours**

**Tax Planning and Financial Management Decisions:** Capital structure decisions; Dividend Policy; Bonus Share; Investments and Capital Gains, Owning or leasing of an asset; purchasing of assets by instalment system or Hire System; Purchasing of an asset out of own funds or out of borrowed capital; manufacturing or buying; Repairing, replacing, renewing or renovating an asset; Sale of assets used for scientific research; Shutting down or continuing operations.

Evaluation of shutting down and continuing operations decision

**UNIT-IV**

**11 Hours**

**Business Re-organisation:** Tax Planning in respect of amalgamation or de-merger of companies or Slump sale or conversion of a firm into a company; Concept of International Taxation; Brief overview of Double Taxation Avoidance Agreement 'DTAA'; Permanent

Establishment (PE); Business Connection (BE); Basics of Base Erosion and Profit Shifting (BEPS) and GAAR, Latest development in the field of subject.

Preparation of report on tax planning with respect to amalgamation of companies

**Transaction Mode:** Lecture, Project Method, Seminar, Problem solving, Case study, Video case.

**Suggested Readings:**

1. Sampath Iyengar, A.C. (2017) Law of Income Tax. Bharat Publishing House.
2. Bhagmati Prasad(2017). Direct Taxes Laws Practice. Wishwa Prakashan.
3. Srinivas, E.A. (2017). Corporate Tax Planning. Tata McGraw Hill.
4. Sundaram, V.S.(2017). Commentaries on the Law of Income- Tax in India. Law Publishers.
5. Vinod K. Singhanian(2017). Direct Taxes Planning and Management. Taxmann.

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L	T	P	Cr
3	0	0	3

**Course Code: MCM.534**

**Course Title: Banking and Technology**

**Total Hours: 45**

**Learning Outcomes:** On the completion of this course, students will be able

- a. To understand the core banking and technologies.
- b. To evaluate various banking delivery channels.
- c. To manage bank back office activities
- d. To compare and contrast various Interbank Payment System

**UNIT I**

**12 Hours**

**Branch Operation and Core Banking:** Introduction and Evolution of Bank Management – Analysis of Rangarajan Committee Reports - Technological Impact in Banking Operations – Total Branch Computerization - Concept of Opportunities – Centralized Banking – Concept, Opportunities, Challenges & Implementation.

Analysing Rangarajan Committee Reports

**UNIT II**

**11 Hours**

**Delivery Channels:** Overview of delivery channels – Automated Teller Machine (ATM) – Phone Banking – Call centers – Internet Banking – Mobile Banking- USSD, UPI, BHIM – Payment Gateways – Card technologies – MICR electronic clearing.

Comparing different delivery channels

**UNIT III**

**11 Hours**

**Back office Operations:** Bank back office management –Inter branch reconciliation – Treasury Management – Forex Operations – Risk Management – Data centre Management – Network Management – Knowledge Management (MIS/DSS/EIS) – Customer Relationships Management (CRM).

Reviewing Data centre Management

**UNIT IV**

**11 Hours**

**Interbank:** Payment System – INFINET Interface with Payment system Network – Structured Financial Messaging system – Electronic Fund transfer – RTGSS – Negotiated Dealing Systems & Securities Settlement Systems – Electronic Money – E Cheques.

Comparing various Interbank Payment System

**Transaction Mode:** Lecture, Project Method, Seminar, Case study, News and Articles.

**Suggested Readings:**

1. Hubbard R.G. & Brien A.P.(2019). Money, Banking and the Financial System(2<sup>nd</sup> ed.). Pearson Education.
2. Kaptan SS & Choubey NS.(2013), E-Indian Banking In Electronic Era. Sarup & Sons.
3. Vasudeva(2010). E-Banking. Common Wealth Publishers.
4. Turban Rainer Potter(2012). Information Technology. John Wiely & Sons Inc.

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L	T	P	Cr
3	0	0	3

**Course Code: MCM.535**

**Course Title: Academic Writing**

Total Hours: 45

**Learning Outcomes:** On the completion of this course, students will be able

- a. To understand academic writing concepts and types
- b. To gain insights on simple and complex sentences
- c. To examine the various sources and developing critical approaches of academic writing
- d. To demonstrate proof reading and editing

**UNIT-I**

**12 Hours**

Meaning of academic writing, Purpose of academic writing, features of academic writing, Common types of academic writing, elements of academic writing, The writing process, choosing and narrowing a topic, the format of long and short writing tasks.

Application of Academic Writing

**UNIT –II**

**11 Hours**

Use of simple and complex sentences in academic writing, writing in paragraphs, organizing paragraphs, accuracy in academic writing.

Emphasising on accuracy in academic writing

**UNIT –III**

**11 Hours**

Reading – finding suitable sources, developing critical approaches, avoiding plagiarism.

Utility of Plagiarism detection softwares

**UNIT -IV**

**11 Hours**

Fining key points and note-making, paraphrasing, summarizing, references and quotations, proof reading and editing.

Use of APA referencing in Academic writing

**Suggested Readings**

1. Stephen Bailey(2017). Academic Writing-A Handbook for International Students. Taylor and Francis.
2. Alice Oshima and Ann Hogue (2007). Introduction to Academic Writing: The Longman Academic Writing Series. Pearson Education.

**Web References**

[https://www.kau.edu.sa/files/0013287/subjects/academic-writing-handbook-international-students-3rd-ed%20\(2\).pdf](https://www.kau.edu.sa/files/0013287/subjects/academic-writing-handbook-international-students-3rd-ed%20(2).pdf)

[https://www.routledge.com/rsc/downloads/A\\_Practical\\_Guide\\_to\\_Academic\\_Writing\\_for\\_International\\_Students-A\\_Routledge\\_FreeBook-\\_FINAL\\_VERSION\\_.pdf](https://www.routledge.com/rsc/downloads/A_Practical_Guide_to_Academic_Writing_for_International_Students-A_Routledge_FreeBook-_FINAL_VERSION_.pdf)

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

**Course Code: MCM.571**

**Course Name: Strategic Management**

**Total Hours: 45**

**Learning Outcomes:** On the completion of this course, students will be able

- a. To develop an understanding about industry and competitive analysis.
- b. To apply various tools widely used in strategy formulation.

- c. To gain insights on issues in strategy implementation.
- d. To evaluate the tools used in strategy evaluation and control.

#### **UNIT-I**

**12 Hours**

**Strategic analysis:** Concept of strategic management, Strategic analysis and choice: Environmental Analysis (ETOP, PESTEL analysis) Industry analysis and Competitive analysis (Organizational Capability Profile, Strategic Advantage Profile, industry Life cycle, Porter's Five Forces Model, Mc Kinsey's 7s Framework), Creating competitive advantage, Internal resources analysis and identification of "core competencies" of the firm (VRIO framework, Porters Value Chain, Resource Capability Profile, Financial Analysis), Developing a vision for the firm.

Developing a Vision, Mission and Objectives for a firm

#### **UNIT-II**

**11 Hours**

**Strategy formulation:** Stakeholders in business, Vision, mission and purpose, Business definition, objectives and goals, Tailoring strategy to fit specific industry stage (SWOT, TOWS, Resource Based View, Industrial Organization Model, industry life cycle, GAP Analysis), Levels of strategies (functional Business, Corporate level), Guidelines for crafting successful strategies, GE9 Cell Model.

Formulating Strategy to fit specific industry

#### **UNIT-III**

**11 Hours**

**Strategy implementation:** Issues in implementation, Resource Allocation, Budgets Organization Structure, Matching structure and strategy, Behavioural issues, Leadership style, Corporate culture, Values, Power, Social responsibilities, Ethics, Building a capable organization, Functional issues, Functional plans and policies, Financial, Marketing, Operations and Personnel plans and policies.

Allocating resources for strategic implementation

#### **UNIT-IV**

**11 Hours**

**Strategy Evaluation & Control:** Importance, Symptoms of malfunctioning of strategy, Turnaround strategy, Organization anarchies, Operations Control and Strategic Control, Measurement of performance, Analysing variances, Role of organizational systems in evaluation. New Business Models and strategies for Internet Economy, Shaping characteristics of E-Commerce environment, E-Commerce Business Model and Strategies and Strategies, Internet Strategies for Traditional Business, Key success factors in E-Commerce, Latest development in the field of subject.

Analysing the variance in strategic control process

**Transaction Mode:** Lecture, Seminar, Case study, News, Supervised Dissertation.

#### **Suggested Readings:**

1. Fred.R.David(2017). Strategic Management and cases. PHI Learning.



2. Thomas L. Wheelen, J.David Hunger and KrishRangarajan(2017). Strategic Management and Business policy. Pearson Education.
3. AzharKazmi(2017). Strategic Management & Business Policy. Tata McGraw Hill.
4. Charles W. L. Hil l& Gareth R. Jones(2016). Strategic Management Theory, An Integrated approach, Biztantra. Wiley India.

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**Course Code: MCM.553**

L	T	P	Cr
3	0	0	3

**Course Name: Organizational Behavior**

**Total Hours: 45**

**Learning Outcomes:** On the completion of this course, students will be able

- a. To compare and contrast various organisational approaches.
- b. To gain insights on methods of group decision making.
- c. To learn the application of leadership and motivation in managerial decision making.
- d. To examine the organisational development and stress management.

**UNIT-I**

**12 Hours**

**Organizational Theories and Behaviour:** Classical, Neo-classical and Contemporary, Authority, Power, status, formal and informal structure. Flat and Tall structures, Bureaucratization of organisations, Organisational Behaviour-concepts, determinants, models, challenges and opportunities of OB. Transaction cost and organizational behaviours Contributing disciplines to the OB. Individual Behaviour: Foundations of individual behaviour, values, attitudes, personality and emotions, Theory X and Theory Y, Theory Z, Chris Argyris behaviour patterns, Perceptual process.

valuating contingency approach in diverse work environment

**UNIT-II**

**11 Hours**

**Group Decision making and Communication:** Concept and nature of decision making process, Individual versus group decision making, Nominal group technique and Delphi technique, models of communication, communication effectiveness in organizations. Feedback, T. A., Johari Window.

Application of Transaction Analysis at work place

**UNIT-III**

**11 Hours**

**Motivation:** Need hierarchy, Maslow's Need Hierarchy, Two factor theory, Contemporary theories of motivation (ERG, Cognitive evaluation, goal setting, and equity) expectancy model. Behaviour modification, Motivation and organizational effectiveness; Leadership, Power and Conflict: Concept and theories, Behavioural approach, Situational approach, Leadership effectiveness, Contemporary issues in leadership, Power and conflict, Bases of Power, power tactics, sources of conflict patterns, levels and conflict resolution strategies.

Comparing financial & non-financial motivation tools in service industry

**UNIT-IV**

**11 Hours**

**Organisational Culture, Organisational Development and Stress Management:** Concept and determinants of organisational culture, Organisational Development: concept and intervention techniques, Individual and organisational factors to stress, consequences of stress on individual and organisation, management of stress, Latest development in the field of subject.

Role play on techniques to manage work place stress

**Transaction Mode:** Lecture, Seminar, Case Study, Research Papers & Supervised Dissertations.

**Suggested Readings:**

1. Stephen P. Robbins & A. Timothy A. Judge(2019). Organization Behaviour. Pearson.
2. Aswathappa, K.(2017). Organisation Behaviour. Himalaya Publishing House.
3. Luthans and Fred(2017), Organisational Behaviour. McGraw Hill International.
4. Robbins; S.P.(2016). Organisational Behaviour. Prentice Hall of India Pvt. Ltd
5. Singh, K.(2017). Organizational Behaviour: Text and Cases. Pearson.

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**Course Code: MCM.528**

**Course Name: Corporate Laws**

L	T	P	Cr
3	0	0	3

**Total Hours: 45**

**Learning Outcomes:** On the completion of this course, students will be able

- a. To develop understanding about Companies Act 2013 and subsequent amendments.
- b. To apply the provisions of IT Act and Competition Act in legal problems.
- c. To examine the relevance of SEBI in protection of investor's interest.
- d. To evaluate the emerging issues in corporate laws.

## **UNIT-I**

**11 Hours**

**Companies Act 2013:** Provisions of the Companies Act, 2013 and case law relating to Managerial remuneration, Accounts and audit, Provisions of the Companies Act, 2013 relating to Corporate Governance, Industries (Development and Regulation) Act, 1951

Preparing list of relevant news on corporate governance

## **UNIT-II**

**12 Hours**

**IT Act and Competition Act:** The Competition Act, 2002: Objectives and main provisions, The Information Technology Act, 2000: Objectives and main provisions; Cyber-crimes and penalties, The RTI Act, 2005: Objectives and main provisions, Intellectual Property Rights (IPRs): Patents, trademarks and copyrights; Emerging issues in intellectual property

cases related to cybercrimes and IPRs

## **UNIT-III**

**11 Hours**

**SEBI:** SEBI Act, 1992: Functions of SEBI, Powers of SEBI in relation to securities markets, Guidelines for Securities issues, Guidelines for pricing of securities, SEBI (LODR), 2015,

SEBI in action towards protection of interest of investors- news articles

## **UNIT-IV**

**11 Hours**

**Relevance of Corporate Laws:** Foreign Exchange Management Act (FEMA), Foreign Contribution (Regulation) Act, Emerging issues in Corporate Laws, The Insolvency and Bankruptcy Code, 2016, Latest development in the field of subject.

Preparing list of relevant cases on FEMA & judgements

**Transaction Mode:** Lecture, Seminar and Case analysis, News and Articles, Role Plays.

### **Suggested Readings:**

1. Sharma J. P., and Sunaina Kanojia(2019). Business Laws. Bharat Law Pvt. Ltd.
2. Bare Act on Companies Act, 2013.
3. Bare Act on Competition Act, 2002
4. Bare Act on Consumer Protection Act, 1986
5. Bare Act on Environment Protection Act, 1986
6. Bare Act on Foreign Exchange Management Act, 1999
7. Bare Act on SEBI Act, 1992.
8. Singh and Avtar(2017). The Principles of Mercantile Law. Eastern Book Company.

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<https://nptel.ac.in/courses/110/105/110105079/>

**Course Code: MCM.504**

L	T	P	Cr
1	0	1	2

**Course Title: Data Analysis using MS-Excel & SPSS**

**Total Hours: 30**

**Learning Outcomes:** On the completion of this course, students will be able

- a. To learn and use the basic functions of MS-Excel.
- b. To use financial functions and analysis the data through Excel
- c. To learn about the basic operations of SPSS
- d. To apply multivariate data analysis techniques through SPSS.

#### **UNIT-I**

**6 Hours**

**Introduction to MS-Excel:** Understanding of basic terminology of spreadsheet, Data handling; sorting and filtering of data, Charting of data, Random Number Generation, Application of spreadsheet in business;

Comparison of data through MS-Excel Charts

#### **UNIT-II**

**8 Hours**

**Analysis of Data through Excel:** Formula function; Measurement of Statistical and Financial functions through spreadsheet, Use of Pivot table, What if analysis and VLOOKUP in data management

Application of Pivot table for analyzing data

#### **UNIT-III**

**8 Hours**

**Introduction to SPSS:** Basic terminology, Entering data into SPSS, Importing data from Excel Missing value analysis, Dealing with outlier, Exploring charts, Descriptive statistics, Assumption tests

Analysing data through descriptive statistics using SPSS

#### **UNIT IV**

**8 Hours**

**Analysis of Data through SPSS:** Compare means; One sample t-test, Independent samples t-test, Paired samples t-test and ANOVA, Correlation and Regression, Other parametric and Non-parametric tests

Using regression analysis through SPSS

**Transaction Mode:** Lecture and Seminar, Data Sets.

#### **Suggested Readings:**

1. Levin, D. M., Stephan, D. F. & Szabat, K. A. (2018). Statistics for Managers- Using Microsoft Excel. Person Education

2. Field A. (2013). Discovering Statistics Using SPSS(4<sup>th</sup> ed.). SAGE.
3. Landau, S. and B. S. Everitt (2004). A handbook of statistical analyses using SPSS. CRC.
4. Pallant, J. (2010). SPSS Survival Manual. McGraw Hill.
5. Apte, D. P. (2008). Statistical Tools for Managers: Using MS Excel. Excel Books.
6. Lee, J. C. (2018). Business and Financial Statistics Using Minitab 12 and Microsoft Excel. World Scientific Publishing CO Pvt Lts.
7. Sah, A. N. (2013). Statistics for Management Using MS Excel. I K International Publishing House Pvt. Ltd.

### Web References

<https://nptel.ac.in/courses/110/106/110106064/>

<https://people.umass.edu/evagold/excel.html>

**Course Code: MCM.505**

L	T	P	Cr
2	0	0	2

**Course Name: Tax Filing**

**Total Hours: 30**

**Learning Outcomes:** On the completion of this course, students will be able

- a. To gain insights on Terminology used in Income Tax and GST.
- b. To apply necessary skills required for filing Income tax
- c. To learn the mechanism of GST filing.
- d. To understand the common practical issues pertaining to tax filing.

### UNIT I

**6 Hours**

**Basic Concepts:** Tax-Meaning, Rationale, Classification – Direct and Indirect taxes, Benefits of paying tax, Assessment year and previous year, tax base, person, PAN, TAN, TIN, GSTIN, TDS

Preparation of list of important terminologies of taxation

### UNIT II

**8 Hours**

**Filing Income Tax:** Tax filing is an obligation by law, Due date of filing tax returns, penalty on late filing of ITR, Forms – Eligible and non-eligible individuals for ITR-1 SAHAJ, Submission of ITR-1 SAHAJ form; ITR-2 Form – Eligibility and Non-eligibility, special concession for salaried personnel, compulsion of e-filing; ITR-3 Form – Eligible and Non-eligible Assesseees; ITR-4 Form - Eligible and Non-eligible Assesseees, Filing ITR online.

Filing of ITR-1 online

### UNIT III

**8 Hours**

**Filing GST:** Meaning of GST Return, Types and Due Dates, Eligibility of GST Return, penalty on late filing of GST, regulating e-way bill, regulating e-commerce, TDS under GST, Audit in GST, Reversal and Reclaim of Input tax credit under GST, Filing GST return online.

Understanding of basics of GST

#### UNIT IV

**8 Hours**

**Issues in Tax Filing:** Common Mistakes in tax filings, revising tax returns, filing revised tax returns, adjustment of arrears in tax filing, Dispute Resolution, Advance tax payment, Introduction to International Taxation and its filing.

Filing of revised tax returns

**Transaction Mode:** Lecture, Practical, Tutorial, News and Articles.

#### Suggested Readings:

1. Singhania, V. K. & Singhania, M. (2019). Students' Guide to Income Tax Including GST. Taxmann Publications.
2. Sethi, S. (2019). Self Preparation and Filing of Income Tax Returns by Individuals. Amazon Asia-Pacific Holdings Private Limited.
3. Singhania, A. (2019). GST Audit & Annual Return. Taxmann Publications.

#### Web References

<https://cleartax.in/s/income-tax>

[https://www.incometaxindiaefiling.gov.in/eFiling/Portal/StaticPDF/NMS\\_Step\\_By\\_Step\\_Guide.pdf](https://www.incometaxindiaefiling.gov.in/eFiling/Portal/StaticPDF/NMS_Step_By_Step_Guide.pdf)

**Course Code: MCM.572**

**Course Name: International Financial Management**

Total Hours: 60

L	T	P	Cr
4	0	0	4

**Learning Outcomes:** On the completion of this course, students will be able

- a. To develop insights on financial management with dynamic global environment.
- b. To demonstrate the learning pertaining to foreign exchange risk management.
- c. To compare and contrast international sources of funds.
- d. To gain insights on problems in international financing.

#### UNIT-I

**15 Hours**

**Insights on International financial management:** Role of Financial Management in the Changing Global Environment, International Monetary System; Intricacies of Foreign

Exchange Markets - Spot and Forwards Exchange Rates, Eurocurrency and Domestic Interest Rates, Quotations and Market Rules; Parity conditions in International Finance - Purchasing Power Parity, Covered Interest Parity, Real Interest Parity, Parity Conditions and Managerial Implications; Forecasting Exchange Rates - Fundamental Factors, Affecting Exchange Rates, Time Series Forecasting Models

Analysing different Parity conditions in International finance

## **UNIT-II**

**15 Hours**

**Foreign Exchange Risk Management:** Conceptual Overview, Nature of Exposure (Economic, Transaction, Translation), Hedging and Speculation; Derivatives and Exposure Management - Currency Forwards, Currency Options, Currency Futures, Currency Swaps, Interest Rate Risk Management; Framework of Managing Exposures, Accounting Implications of Forex Transactions, Risk Management in a Treasury.

Managing different Exposures in Foreign Exchange Market

## **UNIT-III**

**15 Hours**

**International Sources of Finance for the Firm:** International Bond Market; Bond Financing (Fixed and Floating Rate Notes), Loan Financing (Syndicates Loans), Securitised Financing (Euronote), Equity Financing (GDR and ADR), Features of Loan Agreements: Loan Negotiations; Comparing GDR and ADR, International Banking and Money Market; International Equity Market

## **UNIT-IV**

**15 Hours**

**International Financing Decision:** Issues in Overseas Funding Choices, Economic Circumstances and overall Funding Choices, Funding and Risk Management Aspects; Analysis of International Cash Management, Portfolio Investment, Capital Budgeting, Cost of Capital of a Foreign Investment, Latest development in the field of subject.

Evaluating the Cost of Capital of a Foreign Investment

**Transaction Mode:** Lecture, Project Method, Seminar, Tutorial, Problem solving, Case analysis.

### **Suggested Readings:**

1. Cheol, S Eun & Bruce G R(2018). International Financial Management(4<sup>th</sup> ed.). Tata Mc Graw Hill.
2. Apte P.G.(2008). Multinational Financial Management. Tata McGraw Hill.
3. Eiteman, David K. Arthur Stonehill and Michael H. Moffett.(2008). Multinational Business Finance. Wesley Publishing company.
4. Levi, Maurice(2006). International Finance. McGraw Hill Inc.
5. Seth A.K.(2007). International Financial Management. Galgotia Publishing Company.

6. Shapiro, Allen C.(2005). Multinational Financial Management. Prentice Hall India Pvt. Ltd.

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<https://nptel.ac.in/courses/110/105/110105031/>

<https://nptel.ac.in/courses/110/107/110107144/>

**Course Code: MCM.531**

L	T	P	Cr
4	0	0	4

**Course Name: Consumer Behaviour**

**Total Hours: 60**

**Learning Outcomes:** On the completion of this course, students will be able

- a. To develop understanding about consumer behaviour models.
- b. To examine the impact of environmental influences on consumer behaviour.
- c. To gain insights on individual determinants of buying behaviour.
- d. To evaluate the contribution of strategic marketing in consumer behaviour.

**UNIT-I**

**15 Hours**

**Consumer Behaviour:** An overview — consumer and customer, Consumer involvement, Buyers and users. Decision-making processes and purchase behaviour and marketing implications —nature of Family Purchases and Decision-making, Post—purchase Processes. Value/Satisfaction. Delivery process and programs. Consumer Behaviour Models. Diffusion of Innovation- Types of Innovation- Diffusion Process, Adoption Process.

Identifying the factors influencing Post-purchase decision making

**UNIT-II**

**15 Hours**

**Environmental influences on consumer behaviour:** Cultural influences —Sub-cultures, Cross-cultural Influences Social class, social class classification - Cultural Differences in Non-verbal Communications reference groups influences - Group Norms and Behaviour, Family Life Cycle Stages. Consumer Socialization Opinion leadership and the diffusion of innovation — Marketing implications of these influences. Opinion Leadership.

Analysing Family Life Cycle Stages

**UNIT-III**

**15 Hours**

**Individual determinants and buying behaviour:** The individual consumer and buying behaviour and marketing implications — Consumer perceptions, learning, attitudes, motivation and personality — psychographics, values and lifestyles. Self-Concept, Needs & Brand Choice. VALS and grouping consumers. Learning, Memory, Communication Applications and Behaviour Modification.



Discussing consumer's different lifestyles

#### UNIT-IV

15 Hours

**Strategic marketing:** Market segmentation strategies — Positioning and Re-positioning strategies, perceptual mapping — Marketing communications — Source, message and media effects. Store choice and shopping behaviour — In-Store stimuli, store image and loyalty — Consumerism — Consumer rights and Marketers' responsibilities. Research and applications of consumer responses to direct marketing approaches — Issues of privacy and ethics.

Consumer rights and Marketers' responsibilities

**Transaction Mode:** Lecture, Seminar, Brain storming and Case study.

#### Suggested Readings:

1. Schiffman and Kanuk(2019). Consumer Behaviour(13<sup>th</sup> ed.). Pearson Education Asia.
2. Hawkins, Best & Coney(2017). Consumer Behaviour. Tata McGraw Hill.
3. Loudon and Della Bitta(2015). Consumer Behaviour: Concepts and Applications. Tata McGraw Hill.
4. Henry Assael(2015). Consumer Behaviour and Marketing Action. Kent Publishing Co.
5. Berkman & Gilson(2015). Consumer Behaviour: Concepts and Strategies. Kent Publishing co.
6. Efraim Turban, Jae Lee, David King, & H.Michael Chung(2000). Electronic Commerce: A Managerial Perspective. Pearson Education Inc.

#### Web References

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[https://onlinecourses.swayam2.ac.in/imb19\\_mg20/preview](https://onlinecourses.swayam2.ac.in/imb19_mg20/preview)

**Course Code: MCM.580**

**Course Name: Financial Engineering**

L	T	P	Cr
3	0	0	3

**Total Hours: 45**

**Learning Outcome:** On the completion of this course, students will be able

- a. To develop insights on recent developments on financial engineering.
- b. To compare and contrast various product development and strategies in derivatives.
- c. To gain insights about various securities and corporate restructuring management.

- d. To evaluate various planning and controlling techniques used in corporate risk management.

### **UNIT I**

**11 Hours**

**Introduction to Financial engineering:** Financial engineering vis a vis financial analysis, factors leading to increasing need for financial engineering, financial engineering in India-derivatives and futures markets, features of financial derivatives, types of financial derivatives.

Identification of role of financial engineering in derivative market

### **UNIT II**

**11 Hours**

**Product Development and Strategies:** Basics of product development, pricing and valuation of future and forwards, pricing and valuation of swaps, concept of options, arbitrage restrictions on option prices, hedging approaches with options, equity related instruments

Designing the strategies for pricing of options

### **UNIT III**

**11 Hours**

**Emerging instruments:** Concepts and issues, assets and liabilities management, securitization, asset backed securities, mortgage backed securities, corporate restructuring and leverage buyouts/ management buyout, value at risk (VAR).

Preparation of reports on corporate restructuring

### **UNIT IV**

**12 Hours**

**Hybrid Securities:** Credit derivatives, options on debt instruments, exotic options, synthetic instruments, and issues related to accounting treatment of derivatives, corporate risk management- planning and controlling reasons for hedging, cash flow hedges and value hedges, capital structure and hedging

Preparation of reports on corporate risk management for start up

**Transaction Mode:** Lecture, Seminar, Tutorial, Problem solving and Case study.

### **Suggested Readings:**

1. Dubofsky, D.A.(2019). Derivatives. Oxford University Press.
2. Gupta, S.L.(2018). Financial Derivatives. Prentice Hall Inc.
3. Hull, J.C.(2018). Options, Futures And Other Derivatives. Prentice Hall Inc.
4. Marchall, J.F. Bansal, V.K.(2016). Financial Engineering. Prentice Hall Inc.
5. Neftci, S. N. (2016). Financial Engineering. Elsevier Academic Press.
6. Varma, J. R. (2016). Derivatives and Risk Management. Tata Mc Graw Hill.

### **Web References**

<https://nptel.ac.in/courses/111/103/111103126/>

<https://nptel.ac.in/courses/110/104/110104066/>

**Course Code: MCM.533**

**Course Title: Behavioural Finance**

**Total Hours: 45**

**Learning Outcome:** On the completion of this course, students will be able

- a. To compare and contrast various theories in behavioural finance.
- b. To develop insights on factors affecting the decision-making of individual investors.
- c. To analyse problems related to social forces and market outcomes.
- d. To examine the problems and prospects of corporate finance and money management.

**UNIT I**

**12 Hours**

**Introduction of behavioural finance:** Conventional Finance, Prospect Theory and Market Efficiency: Traditional versus behavioural finance, neoclassical economics, expected utility theory, risk attitude, Allais paradox, asset pricing, the pricing of risk, market efficiency, agency theory, prospect theory and extensions, framing, and mental accounting, challenges to market efficiency, some key anomalies, noise trading and limits to arbitrage.

Identification of challenges to market efficiencies

L	T	P	Cr
3	0	0	3

**UNIT II**

**11**

**Hours**

**Behavioral Science Foundations and Investor Behaviour:** Heuristics and biases, overconfidence, emotional foundations, implications of heuristics and biases for financial decision-making, implications of overconfidence for financial decision-making, individual investors and the forces of emotions.

Evaluation of Heuristics behaviour in investment

**UNIT III**

**11 Hours**

**Social Forces and Market Outcomes:** Social interactions and investments, empirical evidences of social forces at work, behavioral explanations to market anomalies, behavioral factors and stock market puzzles- the equity premium puzzle, real-world bubbles, experimental bubbles market, behavioral finance and market valuations, excessive volatility.

Identification of market anomalies (Monday Effect)

**UNIT IV**

**11 Hours**

**Behavioral Corporate Finance and Money Management:** Managerial decision-making, financial decisions, capital budgeting and other investment decisions, dividend policy decisions, loyalty, agency conflicts and corporate governance, initial public offers, mergers and acquisitions, neurofinance and the traders' brain.

Drafting a report on agency problem and corporate governance

**Transaction Mode:** Lecture, Project Method, Seminar, Case study, Role play.

**Suggested Readings:**

1. Titman S., Keown A.J. & Martin J.D.(2019). Financial Management: Principles and Applications(13<sup>th</sup> ed.). Pearson Education.
2. Berk J., Harford J. & Marzo P.D.(2019). Fundamentals of Corporate Finance(3<sup>rd</sup> ed.). Pearson Education.
3. Ackert, L. and Deaves, R.(2016). Behavioral Finance: Psychology, Decision-Making, and Markets. South-Western Cengage Learning.
4. Forbes, W.(2016). Behavioral Finance. John Wiley & Sons Ltd.
5. Montier, J.(2016). Behavioral Finance: Insights into Irrational Minds and Markets. John Wiley & Sons Ltd.
6. Pompian, M.M.(2015). Behavioral Finance and Wealth Management: How to Build Optimal Portfolios That Account for Investor Biases. John Wiley & Sons Ltd.
7. Baker, H.K. and Nofsinger, J.R.(2015). Behavioral Finance: Investors, Corporations, and Markets. John Wiley & Sons Ltd.
8. Thaler, R.H.(2014). Advances in Behavioural Finance. Russell Sage Foundation.
9. Shleifer, A.(2014). Inefficient Markets: An Introduction to Behavioural Finance. Oxford University Press.

**Web References**

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<https://www.digimat.in/nptel/courses/video/110105144/L01.html>

**Course Code: MCM.556**

L	T	P	Cr
3	0	0	3

**Course Name: Business Analytics**

**Total Hours: 45**

**Learning Outcomes:** On the completion of this course, students will be able

- a. To gain insights about Business Analytics.
- b. To compute Descriptive Analytics.
- c. To understand about Predictive Analytics .
- d. To evaluate the Prescriptive Analytics.

## UNIT I

12 Hours

**Introduction to Analytics:** Business intelligence, Business Analytics, Scope of Business Analytics, Data for Business Analytics, An overview of Big Data and Cloud computing, Models in Business Analytics, Problem Solving with Analytics; Applications and Challenges in Business Analytics – Marketing and Financial Analytics.

Preparation a list of companies using Artificial Intelligence

## UNIT II

11 Hours

**Descriptive Analytics** –Visualizing and Exploring Data, Descriptive Statistical Measures, Probability Distributions and Data Modelling, Sampling and Estimation, Statistical Inference.

Visualization of data through MS-Excel

## UNIT III

11 Hours

**Predictive Analytics** –Trend Lines and Regression Analysis, Forecasting Techniques, Introduction to Data Mining; Monte Carlo Simulation and Risk Analysis, Application of Predictive Analytics in Marketing and Financial Services

Application of Predictive Analytics in Finance

## UNIT IV

11 Hours

**Prescriptive Analytics** –Linear Optimization, Applications of Linear Optimization, Integer Optimization, Decision Analysis;

Analytics in Finance –discounted cash flows, profitability analysis, asset performance measurement tools, introduction to Insurance loss models, Latest development in the field of subject.

Evaluation of Companies through Profitabilty analysis

**Transaction Mode:** Lecture, Project Method, Seminar, Problem solving and Case study, Data sets.

### Suggested Readings:

1. James Evans(2017). Business Analytics. Pearson Publication.
2. Gert H. N. Laursen (2010). Business Analytics for Managers: Taking Business Intelligence Beyond Reporting. John Wiley & Sons.
3. Jeanne G. Harris and Thomas H. Davenport(2007). Competing on Analytics: The New Science of Winning. Harvard Business School Press.
4. S. Christian Albright and Wayne L. Winston(2014). Business Analytics: Data Analysis and Decision Making. South-Western College Publishing.

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<https://www.youtube.com/watch?v=rXj6eq87C9k>

**Course Code: MCM.511**

L	T	P	Cr
3	0	0	3

**Course Name: Human Resource Management**

**Total Hours: 45**

**Learning Outcomes:** On the completion of this course, students will be able

- a. To develop understanding about human resource policies
- b. To gain insights on recruitment methods
- c. To compare and contrast various types of training methods
- d. To analyse various methods of performance evaluation

#### **UNIT-I**

**12 Hours**

**Perceptive in Human Resource Management:** Evolution of human resource management – The importance of the human factor – Objectives of human resource management – Holistic Development and affirmative action -Role of human resource manager – Human resource policies – Computer applications in human resource management – HRIS.

Evaluation of role of computer application in HRM

#### **UNIT-II**

**11 Hours**

**The Concept of Best Fit Employee:** Importance of Human Resource Planning, Forecasting human resource requirement, Internal and External sources, Recruitment introduction: Importance, Practices, Selection process screening, Tests, Validation, Interview, Medical examination, Socialization benefits.

Forecasting of human resource requirements in new start up

#### **UNIT-III**

**11 Hours**

**Training and Executive Development:** Types of training methods purpose benefits resistance. Executive development programmes: Common practices, Benefits, Self-development, Knowledge management, Sustaining Employee Interest, Compensation Management, Career management, Development of mentor, Protégé relationships.

Comparison of Pharma companies with respect to expenditure incurred on training and development of employees

#### **UNIT-IV**

**11 Hours**

**Performance Evaluation, Industrial Relations and Welfare:** Method of performance evaluation, Feedback, Industry practices. Promotion, Demotion, Transfer and Separation, Implication of job change; Industrial Relations in India, Health, Safety, welfare and Social Security, Worker's Participation in Management, Latest development in the field of subject.

Assessment of Social Security of workers

**Transaction Mode:** Lecture, Project Method, Data sets

**Suggested Readings:**

1. Ashwathappa, K.(2017). Human Resource Management .Tata Mcgraw Hill.
2. Decenzo and Robbins(2017). Fundamentals of Human Resource Management (12<sup>th</sup> Ed.). Wiley.
3. Dessler(2017). Human Resource Management. Pearson Education Limited.
4. Mamoria C.B. and Mamoria S.(2017). Personnel Management. Himalaya Publishing Company.
5. Wayne Cascio(2017). Managing Human Resource. McGraw Hill.

**Web References**

<https://nptel.ac.in/courses/122/105/122105020/>

[https://www.youtube.com/watch?v=c8\\_avX9miag](https://www.youtube.com/watch?v=c8_avX9miag)

**Course Code: MCM.529**

L	T	P	Cr
1	0	0	1

**Course Name: Entrepreneurship**

**Total Hours: 15**

**Learning Outcomes:** On the completion of this course, students will be able

- a. To understand the basic concepts of entrepreneur, entrepreneurship and its importance.
- b. To get awareness about the issues, challenges and opportunities in entrepreneurship.
- c. To develop capabilities of preparing proposals for starting small businesses.
- d. To know the availability of various institutional supports for making a new start-up.

**UNIT-I**

**3 Hours**

Introduction to entrepreneur and entrepreneurship; Characteristics of an entrepreneur; Characteristics of entrepreneurship; entrepreneurial traits and skills; innovation and entrepreneurship; Types of entrepreneurial ventures; enterprise and society in Indian context; Importance of women entrepreneurship

Contribution of women Entrepreneur towards poverty reduction in a family

**UNIT-II**

**5 Hours**

Promotion of a venture – Why to start a small business; How to start a small business; opportunity analysis, external environmental analysis, legal requirements for establishing a new unit, raising of funds, and establishing the venture - Project report preparation – format for a preliminary project report, format for a detailed/final project report.

Preparing a format for preliminary project report

**UNIT-III****4 Hours**

Management of MSMEs, Designing and Evaluating Entrepreneurship Programme, EDPs in India., Functional Management of MSMEs - Framework of Human Resource Management, Management of Product and Product Life Cycle; Promotional Activities for Small Business.

Designing and Evaluating Entrepreneurship Programme

**UNIT-IV****3Hours**

Pricing Policy for a small Business; Distribution Strategy and channels for Small Business, Location & Layout and their influence on operation; Break Even Analysis; Production Planning, Latest development in the field of subject.

Finding Location & Layout for a small business

**Transaction Mode:** Lecture, Seminar, Case study, Supervised Dissertation and Role play.

**Suggested Readings:**

1. Arora, Renu (2008). Entrepreneurship and Small Business. Dhanpat Rai & Sons Publications.
2. Chandra, Prasaaan (2018). Project Preparation, Appraisal, Implementation. Tata McGraw Hills.
3. Desai, Vasant (2019). Management of a Small Scale Industry. Himalaya Publishing House.
4. Jain, P. C. (2015). Handbook of New Entrepreneurs. Oxford University Press.
5. Srivastava, S. B. (2009). A Practical Guide to Industrial Entrepreneurs. Sultan Chand & Sons.

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**Course Code: MCM.523**

L	T	P	Cr
4	0	0	4

**Course Title: Business Research Methods****Total Hours: 60**

**Learning Outcomes:** On the completion of this course, students will be able

- a. To compare and contrast various types of research designs.
- b. To develop insights on data collection tools and methods.
- c. To apply scaling techniques and multivariate tools in business problems.
- d. To draft final research report.



**UNIT I****15 Hours**

Business Research – Meaning – Scope and Significance – Utility of Business research – Qualities of good researcher – Types of research – Research process – Literature Review, Identification, Selection and formulation of research problems – Hypothesis – Research design- Ethics in Research.

Preparing list of qualities of good researchers

**UNIT II****15 Hours**

Basics of theory of probability and probability distribution; Sampling – Methods and techniques – Sample size – Sampling error – Fieldwork and data collection, Tools of data collection – Interview schedule - Questionnaire – Observation, interview and mailed questionnaire – pilot study and final collection of data.

Any two literature reviews from latest business journals

**UNIT III****15 Hours**

Measurement and scaling techniques – Reliability and validity, Processing and analysis of data; Multivariate Analysis for Business and Management – Factor Analysis, Discriminant Analysis, Conjoint Analysis.

SPSS execution on anyone problem from MVDAT

**UNIT IV****15 Hours**

Report Writing & Research Ethics -Types of Reports; Report Preparation, Citation styles, Bibliography and appendix, Philosophy & Ethics, Scientific Conduct, Research and Publication Ethics, Softwares for identifying Predatory work.

Preparing list of important factors in research report finalization

**Transaction Mode:** Lecture, Research Paper, News Articles, Seminar, Tutorial, Problem-solving, Case analysis, Data sets.

**Suggested Readings:**

1. Cooper, D., D. R., Schindler, P. & Sharma, J K(2012). Business Research Methods, Tata Mcgraw Hill.
2. Mark N.K. Saunders(2011). Research Methods for Business Students. Pearson.
3. Kothari C.R.(2009). Research Methodology. Himalaya Publication.
4. Sachdeva J.K.(2010). Business Research Methodology. Himalaya Publication.

**Web References**

[https://onlinecourses.swayam2.ac.in/cec20\\_mg14/preview](https://onlinecourses.swayam2.ac.in/cec20_mg14/preview)

<https://nptel.ac.in/courses/109/105/109105115/>

**Course Code: MCM.559**

L	T	P	Cr
1	1	0	2

**Course Name: Practices of Commerce & Management**

**Total Hours: 30**

**Learning Outcomes:** On the completion of this course, students will be able to utilise the learning on Commerce & Management topics in preparation of competitive exams.

## **UNIT I**

**8 Hours**

Overview -Basic accounting principles; Partnership Accounts: Issue, forfeiture and reissue of shares; Liquidation of companies; Acquisition, merger, amalgamation and reconstruction of companies, Holding company accounts

Marginal costing and Break-even analysis; Standard costing; Budgetary control; Process costing; Activity Based Costing (ABC); Life cycle costing, Target costing, Kaizen costing and JIT, Financial Statements Analysis: Human Resources Accounting; Inflation Accounting; Environmental Accounting, Indian Accounting Standards and IFRS

Income-tax: Basic concepts; Residential status and tax incidence; Exempted incomes; Agricultural income; Computation of taxable income under various heads; Deductions from Gross total income; Assessment of Individuals; Clubbing of incomes Double taxation and its avoidance mechanism; Transfer pricing Concepts and significance of corporate tax planning; Techniques of corporate tax planning; Tax considerations in specific business situations: Deduction and collection of tax at source; Advance payment of tax; E-filing of income-tax returns

Independent financial audit; Vouching; Verification and valuation of assets and liabilities; Audit of financial statements and audit report; Cost audit, Management audit; Energy audit; Environment audit; Systems audit; Safety audit

Main Provisions related to Indian Contract Act, 1872, Sale of Goods Act, 1930, Negotiable Instruments Act, 1881, The Companies Act, 2013, The Competition Act, 2002, The Information Technology Act, 2000, The RTI Act, 2005, Intellectual Property Rights (IPRs) and Goods and Services Tax (GST)

Doubt clearing on accounting & tax

## **UNIT II**

**7 Hours**

Scope and sources of finance; Cost of capital and time value of money, Capital structure, Capital budgeting decisions: Working capital management; Dividend decision; Risk and return analysis; Asset securitization, International monetary system, Foreign exchange market; Exchange rate risk and hedging techniques, International financial markets and instruments; International arbitrage; Multinational capital budgeting. Overview of Indian financial system, Types of banks; Reserve Bank of India: Functions; Role and monetary policy management, Banking sector reforms in India: Basel norms; Risk management; NPA management, Financial markets: Money market; Capital market; Government securities market

Financial Institutions: Development Finance Institutions (DFIs); Non-Banking Financial Companies (NBFCs); Mutual Funds; Pension Funds, Financial Regulators in India, Financial

sector reforms including financial inclusion. Digitisation of banking and other financial services: Internet banking; mobile banking; Digital payments systems, Insurance: Types of insurance- Life and Non-life insurance; Risk classification and management; Factors limiting the insurability of risk; Re-insurance; Regulatory framework of insurance- IRDA and its role

Doubt clearing/Revision on banking and finance

### **UNIT III**

**8 Hours**

Principles and functions of management, Organization structure: Formal and informal organizations; Span of control, Responsibility and authority: Delegation of authority and decentralization, Motivation and leadership: Concept and theories, Corporate governance and business ethics, Human resource management: Concept, role and functions of HRM; Human resource planning; Recruitment and selection; Training and development; Succession planning

Compensation management: Job evaluation; Incentives and fringe benefits, Performance appraisal including 360 degree performance appraisal, Collective bargaining and workers' participation in management, Personality: Perception; Attitudes; Emotions; Group dynamics; Power and politics; Conflict and negotiation; Stress management, Organizational Culture: Organizational development and organizational change. Marketing: Concept and approaches; Marketing channels; Marketing mix; Strategic marketing planning; Market segmentation, targeting and positioning, Product decisions: Concept; Product line; Product mix decisions; Product life cycle; New product development, Pricing decisions: Factors affecting price determination; Pricing policies and strategies.

Promotion decisions: Role of promotion in marketing; Promotion methods - Advertising; Personal selling; Publicity; Sales promotion tools and techniques; Promotion mix, Distribution decisions: Channels of distribution; Channel management, Consumer Behaviour; Consumer buying process; factors influencing consumer buying decisions, Service marketing, Trends in marketing: Social marketing; Online marketing; Green marketing; Direct marketing; Rural marketing; CRM, Logistics management

Doubt clearing/Revision on OB & HR

### **UNIT IV**

**8 Hours**

Meaning and scope of business economics, Objectives of business firms, Demand analysis: Law of demand; Elasticity of demand and its measurement; Relationship between AR and MR, Consumer behaviour: Utility analysis; Indifference curve analysis, Law of Variable Proportions: Law of Returns to Scale, Theory of cost: Short-run and long-run cost curves, Price determination under different market forms: Perfect competition; Monopolistic competition; Oligopoly- Price leadership model; Monopoly; Price discrimination, Pricing strategies: Price skimming; Price penetration; Peak load pricing.

Measures of central tendency, Measures of dispersion, Measures of skewness, Correlation and regression of two variables, Probability: Approaches to probability; Bayes' theorem, Probability distributions: Binomial, poisson and normal distributions, Research: Concept and types; Research designs, Data: Collection and classification of data

Sampling and estimation: Concepts; Methods of sampling - probability and non-probability methods; Sampling distribution; Central limit theorem; Standard error; Statistical estimation, Hypothesis testing: z-test; t-test; ANOVA; Chi-square test; Mann-Whitney test (U-test); Kruskal-Wallis test (H-test); Rank correlation test, Report writing

Business Environment, Theories of international trade; Government intervention in international trade; Tariff and non-tariff barriers; India's foreign trade policy, Foreign direct investment (FDI) and Foreign portfolio investment (FPI); Types of FDI, Costs and benefits of FDI to home and host countries; Trends in FDI; India's FDI policy, Balance of payments (BOP): Importance and components of BOP, Regional Economic Integration: Levels of Regional Economic Integration; Trade creation and diversion effects; Regional Trade Agreements: European Union (EU), ASEAN, SAARC, NAFTA

International Economic institutions: IMF, World Bank, UNCTAD, World Trade Organisation (WTO): Functions and objectives of WTO; Agriculture Agreement; GATS; TRIPS; TRIMS

Doubt clearing/Revision on economics & business environment

**Transaction Mode:** Brain storming, Tutorial, Problem solving, Case analysis, Revision Tests.

#### **Suggested Readings:**

1. KumariSima(2019). UGC-NET Commerce. Ramesh Publishing House.
2. Kaushik Vineet(2019). UGC-NET Commerce(4<sup>th</sup> ed.). Arihant Publication.
3. Dhillon Surjeet R., Lohia S., Arora R., Dhillon D.P.(2014). DGP Kit of Commerce for NET/SLET for UGC. Dhillon Group of Publication.
4. Koli L.N.(2018). UGC-NET Commerce. Upkar Publication.
5. Kataria A., Shivani and Kataria P.(2018). UGC-NET Commerce. Trueman Publication.
6. Suchdeva J.K.(2010). Business Research Methodology. Himalaya Publication.
7. Schaum(2011). Outline of Business Statistics. McGraw-Hill Education
8. Schaum(2011). Outline of principles of economics. McGraw-Hill Education.
9. Schaum(2009). Outline of Financial Management. McGraw-Hill Education.
10. Schaum(2011). Outline of Quantitative Approaches to Management. McGraw-Hill Education.

#### **Web References**

<https://nptel.ac.in/courses/110/105/110105121/>

[https://www.icaai.org/post.html?post\\_id=16954](https://www.icaai.org/post.html?post_id=16954)

<https://nptel.ac.in/content/storage2/courses/122106031>

**Course Code: MCM.599**

<b>L</b>	<b>T</b>	<b>P</b>	<b>Cr</b>
0	0	8	4

**Course Title:** Research Proposal

**Learning Outcomes:** The learners will be able to

- a. formulate research problems
- b. conduct literature survey
- c. design research plan
- d. write research proposals

**Contents**

1. Students will identify recent research topics/ problems based on emerging issues of commerce and business
2. Students will conduct detailed literature review to identify research gaps and drafting objectives
3. Students will develop a comprehensive research plan comprising details about type of research, type of data, data collection methods, sampling design , analysis plan etc.,
4. Students will compile all sections of research proposal comprising introduction, need for study, objectives, literature review, research plan, expected outcome and references.

**Evaluation Criteria**

Research Proposal (Third Semester)		
	Marks	Evaluation
Supervisor	50	Research proposal and presentation (based on quality of problem formulation, literature review, research design and expected outcomes)
HoD and senior-most faculty of the department	50	Research proposal and presentation

**Course Code: MCM.600**

**Course Title: Dissertation**

<b>L</b>	<b>T</b>	<b>P</b>	<b>Cr</b>
0	0	40	20

**Learning Outcomes:** The students will be able to

- a. Learn about data collection methods in research problems of commerce and business
- b. Attempt data analysis techniques on emerging commerce and business problems
- c. Develop finding and suggestions from data analysis
- d. Write research reports

**Contents**

1. Students will proceed for data collection in accordance with research proposals
2. Students will analyse the collected data using relevant software
3. Students will develop finding and suggestions from analysed data.
4. Students will compile all sections of dissertation work comprising introduction, need for study, objectives, literature review, research plan, data analysis, finding & suggestions and references.

**Evaluation Criteria**

<b>Dissertation (Fourth Semester)</b>		
	<b>Marks</b>	<b>Evaluation</b>
Supervisor	50	Continuous assessment (regularity in work, mid-term evaluation) dissertation report, presentation, final viva-voce
External expert, HoD and senior-most faculty of the department	50	Dissertation report (30), presentation (10), final viva-voce (10)