

Dempo Charities Trust's
S. S. Dempo College of Commerce & Economics
REACCREDITED BY NAAC AT THE 'A' GRADE (WITH A CGPA OF 3.30 ON A SEVEN POINT SCALE)

PROSPECTUS 2022-23



**MASTER OF
COMMERCE (M.Com.)
SELF-FINANCED PROGRAM**
Affiliated to Goa University



GOVERNING BOARD (AS ON 1ST APRIL 2019)

1.	Shri Shrinivas V. Dempo	Chairman
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9.	Dr. Vrinda Borkar	Member
10.	Shri Rajesh R. Bhatikar	Member-Secretary

VISION

To be the premier institution for commerce education, transforming individuals for a better society.

MISSION

- To foster a culture of academic excellence
- To institutionalise research, innovation and entrepreneurship
- To collaborate with industry to strengthen education, content and research
- To equip students with life-skills for holistic development
- To nurture healthy and compassionate citizens
- To promote inclusiveness among all
- To engineer social change through outreach and extension activities

VALUES

- Passion for Excellence
- Integrity
- Humility
- Respect and Compassion
- Social Consciousness



PRINCIPAL'S MESSAGE

From the Principal's Desk

Congratulations on having braved the COVID storm and for having successfully completed your graduation!

Congratulations also on having chosen the M.Com program in the oldest and most prestigious college for commerce education in the state of Goa. Needless to say, you have chosen the best! With excellent teaching faculty, the Post Graduate department of Commerce ensures that the students are kept abreast of the recent developments in the world of commerce and industry besides being trained to be confident and competent in the academic knowledge imparted.



In addition to the efforts of the teaching faculty, administrative staff and the Management, the program offers the best to the students by way of state-of-the-art infrastructure, matchless facilities and exceptional opportunities.

Education, post-pandemic, has evolved into a technology intensive, student-centric exercise which demands that institutions keep pace with the changes. Accordingly, hybrid modes of teaching-learning adopted by the faculty have helped us surmount COVID related challenges.

As we look forward to the new academic year, we look back with satisfaction over the strong industry-academic linkage that the M.Com program has built on strong foundations laid by its track record.

In fact, our students are our 'Brand Ambassadors'. As they progress from the portals of our institution, they carry with them the values that we instill in them by example to reach for their goals while continuously mentoring them to aim higher!

As we prepare to offer ourselves for assessment and accreditation by NAAC, Bangaluru in the fourth cycle, to certify our penchant for quality enhancement, the management, teaching, administrative and support staff of Dempo Charities Trust's S. S. Dempo College of Commerce and Economics, Cujira, reiterate their commitment to spare no efforts to give all our students the most memorable and worthwhile college experience!

Welcome then, to be a 'Dempoite' and 'Live your dream'!

Dr. Radhika Shrikant Nayak
Professor and Principal



DEMPO CHARITIES TRUST

The name 'Dempo' has been associated with philanthropy for many centuries. Their fame has extended beyond the boundaries of Goa and has spread all over India. They have supported individuals and institutions associated with the arts and culture, sports and especially education. From days of yore, their home was a haven for the needy students. In more recent times, this philanthropic attitude saw the foundation of Dempo Charities Trust. The Trust manages four educational institutions in Goa.

These are:

1. Dhempe College of Arts and Science - established in 1962 and located at Miramar (NAAC accredited "A").
2. Srinivassa Sinai Dempo College of Commerce & Economics - established in 1966 and located at Cujira, St. Cruz, Goa.
3. Vasantrao Dempo Higher Secondary School of Science, Commerce & Arts - established in 1975 at Integrated Educational Complex Cujira, St. Cruz, Goa.
4. Dempo Higher Secondary School of Science Trust - established in 2012 at Miramar.

Apart from managing these educational institutions, the Trust also provides annual scholarships and financial assistance to needy and deserving students not only from the institutions under its management but also to students from different parts of Goa as well as outside Goa.

The Trust has also been extending financial assistance to various educational, socio-cultural and religious institutions.

With a view to bridging the gap that exists in the field of research in Goa in subjects related to Goa's culture, arts, society, biodiversity etc., the Dempo Charities Trust has established a Fellowship to provide non-University institutional assistance to Goan scholars undertaking such research. The financial grant of Rupees One Lakh is granted on the basis of merit for the completion of research in a scientific manner. This Fellowship also aims at strengthening and consolidating the intellectual foundations of Goa.

The Trust has recently instituted twenty five scholarships in memory of the founder Trustee, Late Padmashri Vasantrao Sinai Dempo, for students from Santacruz village to pursue higher education.

The Trust also supports and promotes cultural activities like music, theatre and festivals promoting Goan traditions. Seminars, Workshops, Conferences, Training Camps conducted by Goa University and other professional bodies also find support of the Trust.

To commemorate the memory of Late Shri Vasudeva V. Sinai Dempo and to give fillip to intellectual development of Goa, the Trust has recently started, a Memorial Lecture Series after the illustrious son of Goa - Vasudeva V. Sinai Dempo. Shri Vasudeva Dempo's contribution to education and research in Goa is tremendous. Indeed, he gave as much importance to social, educational and cultural activities as he gave to his own business. Truly, his dedication and sincerity in undertaking various efforts to contribute to the cultural, social and educational advancement was beyond compare.

All in all, it can be stated that the Dempo Charities Trust has rendered yeoman service in educational, social and cultural fields in Goa. It will strive to continue rendering this noble service in future as well.



S.S. DEMPO COLLEGE OF COMMERCE & ECONOMICS

S. S. Dempo College of Commerce and Economics, established in 1966 by the Goa Education Society under the Chairmanship of Shri. Vasant Rao S. Dempo, a leading industrialist in Goa, is the oldest and the most highly reputed institution for undergraduate commerce education (B.Com). Presently managed by the Dempo Charities Trust, led by the dynamic scion of the Dempo family, Mr. Shrinivas Dempo and trustees, Ms Pallavi Dempo, and Mr. Yatish Dempo, the college is attaining new frontiers with exciting career oriented educational programs.

The fundamental objective of the college is to produce educated men and women possessing domain knowledge, professional competence and above all, moral character, to work in the sphere of trade, commerce, finance and industry. Having scrupulously lived up to the objective, the college, affiliated to the Goa University, has produced commerce graduates who make up the who's-who of the business and commercial firmament of Goa. The rich alumni resource testifies to the fulfilment of the vision and mission of the institution.

In keeping with the changing demands of education, the college has now diversified its academic programs to provide a strong foundation through the industry linked undergraduate program in Business Administration (B.B.A) the Post Graduate Diploma in Management –Event Management program and the MA-Tourism and Heritage Management program under the innovative program scheme of UGC.

The college lays equal emphasis on the all around development of the personality of the students who enter its portals. The achievements of the students in sports have been laudable. The students have earned laurels in the competitions for co - curricular activities organised within and outside the state. To win with dignity and lose sportingly is a lesson that alumni carry with them as they face life's challenges, having benefited from training imparted to them in the varied activity clubs that function under the guidance of the faculty.

The aim of the institution is to enable students to step out into the competitive professional world with competence and confidence and towards this end, no effort is spared by the Management and staff of S. S. Dempo College of Commerce and Economics.

PROSPECTUS 2022-23



Brightly ventilated, spacious library reading room with e-browsing facility



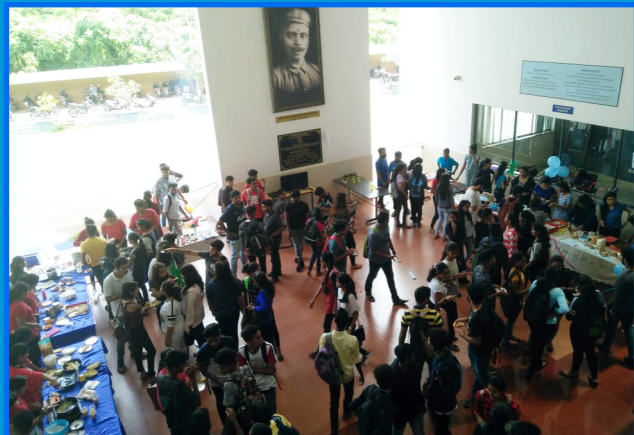
Well stacked library



Air conditioned computer lab with new-gen computers



ICT enabled classrooms



Spacious foyer area to conduct student activities



RULES OF CONDUCT AND DISCIPLINE

The college attaches great importance to good discipline. Disobedience, misconduct, misbehaviour or failure to comply with any of the rules stated below will be severely dealt with:

1. Every student of the college is responsible to the Principal.
2. Every student is expected to come to the college neatly, properly and decently dressed.
3. Every student must be in possession of a valid identity card. He / she must wear it on campus at all times.
4. No student is allowed to smoke, consume liquor, drugs or other intoxicants in the college. The students are expected to keep up the good name of the college, even outside the college campus.
5. Silence must be strictly maintained not only in the classrooms but also in the library, reading rooms and corridors of the college.
6. Any student who comes late to the college or is not permitted to attend the lecture by the concerned faculty member should go to the library or reading room and is not to loiter about in the corridors or disturb the classes and office. Anyone found loitering is liable to be punished.
7. **ATTENDANCE REQUIREMENTS** (As per the Ordinance of Goa University and reproduced below): OA-17.3(V) A student, having less than 75% cumulative attendance in a Semester/Term/Year and/or less than 50% attendance in individual paper/course, shall not be eligible to appear for that Semester/Term/Annual Examination. Such student shall have to seek re-admission to the Course/Programme during the subsequent Academic Year/Term/Semester by paying requisite fees. However, such student shall not be treated as fresh applicant for the admission if re-admission is in the same institution.
8. No student shall collect / spend any money within the college campus or outside, using the college name in any form without the prior permission of the Principal.
9. Students are strictly prohibited from disfiguring walls, tables, benches, desks etc. Any deliberate damage done to the property of the college will be severely dealt with.
10. Prior permission of the Principal must be obtained for the conduct of any student activity, picnic, tour, study tour etc.
11. Ragging is banned in the college. Any student found indulging in ragging will be severely dealt with, as per UGC regulations.
12. Students are not permitted to form any society or association without the prior permission of the Principal. The Principal is the ex-officio President of all these associations and her decision in all matters is final.
13. No person shall be invited to address a college meeting or society without the prior permission of the Principal.
14. Use of Mobile phones in the classrooms and corridors of the college is strictly prohibited and any student violating this rule shall face disciplinary action.
15. Any student found resorting to unfair practices at college examinations will be dealt with severely as per the rules of Goa University.
16. Any additional rule as and when it is introduced / notified by the institution will be binding on the student.
17. The Principal's decision in respect of general discipline is final.



2 YEARS FULL TIME SELF-FINANCED PROGRAMME Affiliated to Goa University

A BRIEF DESCRIPTION OF THE PROGRAMME

The 2-year Master of Commerce course which to be conducted under semester Choice Based Credit System (CBCS), is offered with an objective to provide an extensive specialized knowledge in different domains of Commerce and Business for inculcating an appropriate multiple skills and ethical values in the students. More specifically, the course aims at developing the human potential to serve the various fields of teaching profession and also to serve for research in the social sciences, thereby helping for the needs of industry at micro and macro levels.

OBJECTIVES OF THE COURSE

1. To provide the conceptual knowledge and its applications in various areas of commerce fields.
2. To facilitate the students the various opportunities of studying the professional courses in parallel with Commerce discipline.
3. To provide the knowledge to the students to reach the important positions in teaching, business, industries and related areas of employment opportunities.
4. To provide a scope to the learners to gain the knowledge in understanding the purpose and use of commerce subjects.

ADMISSION

The admission to the M. Com Programme is based on the Common Entrance Examination conducted by the Goa University as per OA 22.

PROGRAMME OUTCOME

M.Com degree program offered by University is outcome based and the outcomes expected are as follows:

1. Enhancing the horizon of knowledge so as to enable the learners to carry out qualitative research and pursue academic or professional careers.
2. Developing Problem Analysis Skills and knowledge and applying the same in real life situation.
3. Using research knowledge and aptitude acquired in the course of study for solving socially relevant problems.
4. Understanding the role and applicability of knowledge acquired in the context of society, environment and sustainable development sticking on to the ethics and values.
5. Developing effective communication skills and ability to work in teams by strengthening group dynamics.
6. Fostering ability to engage in lifelong learning, demonstrating empathetic social concern, contributing to the development of nation, by making sure of awareness gained on various issues.



PROGRAMME SPECIFIC OUTCOME

1. Inculcates managerial skills and theoretical knowledge for managing business units with special focus on functional areas of business and management.
2. Imparts advanced accounting knowledge and skills and provides awareness regarding latest developments in the field of accounting.
3. Enables the acquiring advanced theoretical knowledge on research methods and techniques and also developing capabilities in the application of research in solving business related problems.
4. Acquires the expertise in specialized fields like finance, taxation, marketing, Different areas of management and information technology.
5. Develops the quantitative aptitude and analytical skills of the learner.
6. Facilitates the learner to pursue career in professional areas of commerce and management such as taxation, financial services, consultancy etc.

DURATION OF THE COURSE:

The M.Com (Semester pattern with Credit System) degree Programme shall be of 2 years' duration divided into two parts, Part I and Part II, and 4 semesters. (In I and II Semesters there will be a total of 8 courses for a total of 16 credits in each semester and in III and IV Semesters there will be a total of 8 courses of 32 credits inclusive of Dissertation.) The M.Com degree examination Part I & II in aggregate shall be of 64 credits (1600 marks).

CREDITS

In order to award M. Com degree, the candidate must have earned 64 Credits during two years. Of these 32 Credits are from Core Courses offered during the First Year and 32 Credits are from Specialization Courses offered during the Second Year. However, the candidate is allowed to opt for up to a maximum of 16 Credits from any other department to meet the requirement.

SUMMER TRAINING

Every student has to undergo a 4 weeks Summer Training in industrial organizations to gain hands on experience at the end of Semester II. Students are responsible for identifying the Organisations for their Summer Training Program.

DISSERTATION

As a part of M. Com Programme, Dissertation is offered as Optional during the Third and Fourth Semester as per OA-18A in lieu of Two Courses. Those students who are going to be offered the Dissertation Option may opt for 3 Courses each during the Semester III and IV.

SCHEME OF TEACHING

There will be 4 periods of 60 minutes each per week per paper. The College / Department is free to arrange for teaching of Part I and II course courses simultaneously



M.COM LIST OF COURSES

CORE COURSES

Course Code No.	Course Title - Semester I and II	Credits
COC120	Cost and Management Accounting	4
COC121	Advanced Financial Management	4
COC122	Business Statistics and Research Methodology	4
COC123	Business Environment & International Business	4
COC220	Advanced Corporate Accounting	4
COC221	Human Resource Management	4
COC222	Marketing Management	4
COC223	Banking and Financial Institutions	4

Specialization Courses [Accounting and Finance] [Semester III and IV]

COO330	Financial Derivatives Market	4
COO331	International Financial Management	4
COO332	Corporate Mergers and Acquisitions	4
COO333	Financial Services	4
COO334	Capital Markets and Stock Exchange Operations	4
COO335	Corporate Valuations	4
COO336	Cost Management and Control	4
COO337	Accounting Standards and Financial Reporting	4
COO338	Basic Financial Econometrics	4
COO339	Direct Taxes	4
COO430	Security Analysis and Portfolio Management	4
COO431	Treasury and Foreign Exchange Management	4
COO432	Corporate Governance and Social Responsibility	4
COO433	Commodity Derivatives	4
COO434	Management of Mutual Funds	4
COO435	Venture Capital and Private Equity	4
COO436	Insurance Management	4
COO437	Goods and Service Tax	4
COO438	Advanced Econometrics	4
COO439	Financial Research Analytics	4



Specialization Courses [Business Management] Semester III and IV		
COO340	Advertising and Sales Management	4
COO341	Consumer Behavior and Marketing Research	4
COO342	Training and Development	4
COO343	Performance and Compensation Management	4
COO344	Human Resource Development	4
COO345	Basic Econometrics	4
COO346	Customer Relationship Management	4
COO347	Entrepreneurship Management	4
COO348	Tourism and Travel Management	4
COO349	Marketing Research Analytics	4
COO440	Retail Marketing	4
COO441	Services Marketing	4
COO442	Industrial and Rural Marketing	4
COO443	International Marketing	4
COO444	Enterprises Resource Planning	4
COO445	Industrial Relations and Labour Laws	4
COO446	International Trade and Environment	4
COO447	Advanced Statistical Analytical Models	4
COO448	Digital Marketing and Social Media Management	4
COO449	Organizational Behavior	4
Field Based Optional Course [Dissertation]		
COO450	Dissertation	8

ABOUT OPTIONAL COURSES

At the beginning of the III Semester, Department will open the Specialization Courses from the list given above depending on availability of Faculty Members. Specialization Courses will be offered only if 20% of the students opt for any Specialization Course. The students are required to opt for 4 Courses each during the Semester III and IV from the Specialization Courses offered. Students have the option of choosing any other Optional Courses (maximum of 2 Courses per Semester III and IV) offered by other Departments and also the Courses available at the SWAYAM portal. Those students who are going to take up the Dissertation Option may opt for 3 Courses each during Semester III and IV.



SEMESTER - I	Number of Courses	SEMESTER - II	Number of Courses
	CORE - I		CORE - I
	CORE - II		CORE - II
	CORE - III		CORE - III
	CORE - IV		CORE - IV
SEMESTER – III (including Dissertation)	OPTIONAL - I	SEMESTER – IV (including Dissertation)	OPTIONAL - I
	OPTIONAL - II		OPTIONAL - II
	OPTIONAL - III		OPTIONAL - III
	OPTIONAL - IV		OPTIONAL - IV

SUMMER TRAINING:

At the end of Semester – II, students will have to undergo four weeks (10th May to 10th June) Summer Training to gain on the job experience in commercial / industrial organisations / finance & investment companies / professional firms such as CA's, Stock Brokers, Project management Consultants / small and medium enterprises in Goa or outside. At the end of the summer training, students will be required to produce a certificate of experience for duration of four weeks to become eligible for admission to the second year M. Com Course. It is the responsibility of the students to identify and join the Organisations for their Summer Training. Students have to submit the Experience Letter and the Evaluation Form duly filled and certified by the official from where they have completed their Summer Training.



SEMESTER – I – SYLLABUS

Programme: **M. Com**
 Course Code: **COC120**
 Course Title: **Cost and Management Accounting**
 Number of Credits: 4
 Effective from AY: 2020-21

Need of the Course :	The subject 'Cost and Management Accounting' is very important and useful for optimum utilisation of existing resources. It is an indispensable discipline for Corporate Management, as the information collected and presented to Management based on Cost and Management Accounting techniques helps to solve not only specific problems but also guides them in decision making.
Description of the Course :	This course is designed to motivate the students to understand (1) Introduction to Cost and Management Accounting and Marginal Costing (2) Standard Costing and Budgetary Control (3) Preparation and Interpretation of Financial Statements (4) Preparation of Fund
Objectives of the Course :	To understand the nature, scope and utility of Cost and Management Accounting. To understand how Cost Accounting arises out of the need to make business decisions. To acquire knowledge and understanding of the concepts, techniques and practices of Cost and Management Accounting and to develop skills for decision making.

Course Content

Unit 1	Introduction to Cost and Management Accounting and Marginal Costing	10 Hours
Cost Accounting- Meaning, Objectives and Scope, Management Accounting-Meaning, Objectives and Scope, Tools and Techniques of Management Accounting, Relationship of Cost Accounting, Financial Accounting, Management Accounting and Financial Management, Conflicts in Profit versus Value Maximisation Principle, Role of Management Accountant in Decision Making. Marginal Costing-Meaning, Advantages, Limitations and Applications. Breakeven Analysis, Cost- Volume Profit Analysis, P/V Ratio and its Significance, Margin of Safety, Absorption Costing: System of Profit Reporting and Stock Valuation, Difference between Marginal Costing and Absorption Costing, Income Measurement under Marginal Costing and Absorption Costing. (Practical Problems)		



Unit 2	Standard Costing Budgetary Control	14 Hours
<p>Standard Costing- Definition, Significance and Applications, Various Types of Standards, Installation of Standard Costing System-for Material, Labour, and Overhead. Variance Analysis for Materials, Labour and Overheads, Accounting Treatment of Variances. Benchmarking for Setting of Standards, Variance Reporting to Management. (Practical Problems)</p> <p>Budgetary Control- Budget Concept, Manual, Fixed and Flexible Budgets, Preparation and Monitoring of Various Types of Budgets, Budgetary Control System- Advantages, Limitations and Installation. Zero Base Budgeting, Programme and Performance Budgeting. (Practical Problems)</p>		
Unit 3	Preparation and Interpretation of Financial Statements	11 Hours
<p>Financial Statements- Nature, Attributes, Objectives, Importance, Limitations, Recent Trends in Presenting Financial Statements, Financial Statements Analysis- Types, Methods, Objectives, Limitations, Ratio Analysis- Accounting, Uses, Classification, Advantages, Limitations. (Practical Problems)</p>		
Unit 4	Fund Flow and Cash Flow Statement	13 Hours
<p>Fund Flow Statement Analysis – Definition, Features, Steps for Preparation of Fund Flow Statement. Cash Flow Statement Analysis – Classification, Preparation of Cash Flow Statement, Uses of Cash Flow statement, Difference between Cash Flow and Fund Flow Statement. (Practical Problems)</p>		
Pedagogy	<p>The following methods and forms of study are used in the course Lectures, Case Studies and Self-study (doing home assignments based on solving practical problems) Self-study on reading reference books and solving additional problems in Cost and Management Accounting. In addition to the lectures, review sessions will be scheduled to address</p>	
Reference/Readings	<p>Advanced Cost & Management Accounting, Saxena, V/ Vashist, C. 4th edition Sultan Chand & Sons Advanced Cost Accounting, Jain, S/ Narang, K. 9th edition Kalyani Cost & Management Accounting, Inamdar, S. M. 14th edition Everest Cost & Management Accounting Kishore, R. M. 4th edition Taxman Allied</p>	
Course Outcome	<p>Upon Completion of the course the students will be able to:</p> <p>CO1 Apply Cost Accounting concepts and techniques in the decision-making process.</p> <p>CO2 Make decisions such as pricing, special order pricing, make-or-buy and elimination of a part of the company or replacement of equipment.</p> <p>CO3 Understand the relevance of different types of costs in the decision-making process such as relevant costs, sunk costs or controllable costs.</p> <p>CO4 Understand fundamental concepts in Financial, Cost & Management Accounting.</p> <p>CO5 Develop analytical skills associated with the preparation and interpretation of Financial Statement</p>	



Programme: M COM
 Course Code: **COC 121**
 Course Title: **Advanced Financial Management**
 Number of Credits: 4
 Effective from AY: 2020-21

Need of the Course	: This course will enable to the student to understand how corporations make important investment and financing decisions, and how they establish working capital policies. The course also lays a foundation for more complex financial topics that arise in additional elective courses in finance. This course in financial management describes the corporation and its operating environment; it will help any future manager to understand how the finances of a company work and how they will be interfacing with finance.
Description of the Course	: This course is designed to provide fundamental knowledge about the finances and management of finances of the company linked to the long term and short term decisions. The course provides an ability to manage and run a small company or organization, understanding its competitive and institutional positioning and identifying its strengths and weaknesses and also ability to evaluate the situation and the foreseeable evolution of the company based on the relevant records of information.
Objectives of the Course	<ul style="list-style-type: none"> : To provide fundamental knowledge about the finances and management of finances of the company. To enable the students to understand the process of financial decision making to enhance shareholder's wealth. To understand the techniques of financial management and apply the techniques in financial decision making. To understand the concept and techniques of earnings management and financial reporting.

Course Content

Unit 1	Introduction to Financial Management	12 hours
Introduction – Meanings and Definition - Goals of Financial Management - Finance Functions - Interface between Finance and Other Business Functions – Time Value for Money – Valuation of Bonds and Shares.		
Unit 2	Financing and Investment Decisions	14 hours
Introduction - Meaning of Cost of Capital - Cost of Different Sources of Finance - Weighted Average Cost of Capital – Leverage - Operating Leverage - Application of Operating Leverage - Financial Leverage - Combined Leverage - CAPITAL STRUCTURE – Introduction - Factors affecting Capital Structure - Theories of Capital Structure (Including problems). CAPITAL BUDGETING - Introduction - Capital Budgeting Process - Investment Evaluation - Appraisal Criteria - Capital Budgeting Techniques. (Including problems). RISK ANALYSIS IN CAPITAL BUDGETING - Risk adjusted Discount Rate - Certainty Equivalent Approach - Probability Distribution Approach -Sensitivity Analysis – Scenario Analysis- Simulation Analysis - Decision Tree Approach (Including problems).		



Unit 3	Working Capital and Dividend Decisions Concepts of Working Capital	12 hours
<p>- Operating Cycle - Determinants of Working Capital - Approaches for Working Capital Management - Estimation of Working Capital - Working Capital and Bank Finance. [Includes practical problems]. CASH MANAGEMENT - Motives for Holding Cash - Objectives of Cash Management - Models for determining Optimal Cash Needs - Cash Planning - Cash Forecasting and Budgeting. [Includes practical problems]. Inventory Management: Purpose of Inventory - Costs Associated with Inventories - Inventory Management Techniques - Importance of Inventory Management Systems Receivables Management: Introduction - Costs associated with maintaining Receivables - Credit Policy Variables - Evaluation of Credit Policy – Dividend Decisions - Theories of Dividends – Relevancy Models – Gordon's Model – Walter's Model – Irrelevancy Model - Miller and Modigliani Model - [Includes practical problems].</p>		
Unit 4	Business Valuation and Earnings Management	10 hours
<p>Conceptual Framework of Business Valuation, Approaches/Methods of Valuation and other Approaches to Value Measurement; Earnings Management (EM)– concept and definition, objectives and motives of EM, Techniques of EM, means to Check Window Dressing through EM, Corporate Frauds under Companies Act, 2013</p>		
Pedagogy	<p>: Lecture/ Classroom Discussion/ Presentation/ Case Study/ Group Project or a combination of some of these. Sessions shall be interactive in nature to enable peer group learning.</p>	
Reference/Readings	<p>: Khan, M.Y & Jain, P.K.: Financial Management; Tata McGraw Hill, New Delhi, 2008. Pandey, I. M.: Financial Management; Vikas Publishing House, New Delhi, 2005. Chandra, Prasana: Financial Management; Tata McGraw Hill, New Delhi, 2008. Brealey and Meyers: Principles of Corporate Finance; Tata McGraw Hill, New Delhi, 2008. Keown, Martin, Petty and Scott (Jr): Financial Management; Principles and Applications; Prentice Hall of India, New Delhi, 2002. Gitman, L.J: Principles of Managerial Finance; Addison Wasley, 2009. Vanhorne, James C: Financial Management and Policy; Prentice Hall of India, New Delhi, 2002. 8. Kishore Ravi, M: Financial Management; Taxman, 2006</p>	
Course Outcome	<p>CO1 Gain expert knowledge of principles and concepts used in finance; CO2 be able to find out the best course of action among several financial options; CO3 gain the understanding to apply financial concepts and principles in overall management of an enterprise; CO4 learn to manage short-term resources of a business firm; and CO5 have an idea as to how financial management decisions are taken in the Public sector undertakings CO6 gain understanding of the concept of Earnings management.</p>	



Programme: M.Com
 Course Code: **COC122**
 Course Title: **Business Statistics & Research Methodology**
 Number of Credits: 4
 Effective from AY: 2020-21

Need of the Course	To familiarize students with the meaning and importance of carrying out successful research, its wide applications in various fields of study and the importance of making calculated decisions in the present globalized business world
Description of the Course	This course is designed to motivate the students to identify research gap, identification and collection of relevant data (uni-Variate, bi-Variate, and multi-Variate data sets) and finally analysis of data using various statistical techniques starting from reliability/normality testing, organizing, describing, relationship and prediction, and testing the significance. Students are also familiarized with intellectual honesty and ethics while preparing a research report.
Objectives of the Course	<ol style="list-style-type: none"> 1. To understand the significance of research. 2. To develop research questions, objective and related hypothesis. 3. To learn how to process the data and interpret results.

Course Content

Unit 1	Introduction to Research	8 hours
Need, Purpose and Importance of research – Application of research – Types and Methods of research – Steps in research. Identification of Research Gap – Content Analysis of the existing literature – Develop Research Questions, related Objectives and Hypothesis – Research Design. Importance of Data (sample Vs population / sampling methods / primary Vs secondary) identification, collection and analysis – Preparation of Questionnaire. Measurement and Scaling Techniques – Validity and Reliability – Collection of data (pilot studies & Pre-tests).		
Unit 2	Data Analysis - I	16 hours
Uni / Bi / Multi Variate Data – Organizing sample data (Tabulation and Graphs). [self-study of reading relevant research papers] [Includes practical problems on testing Cross Tabulation]. Describe the nature of sampling distribution – How to assess Performance, Reliability, Symmetry and Normality. [self-study of reading relevant research papers] [Includes practical problems]. Analysing relationships and prediction using Regression and Time Series Analysis (Predictive Analytics) – Assessing relationships, reliability, cause and effect, lag and lead, and level of significance. [self-study of reading relevant research papers] [Includes practical problems]. Application of probability, Mathematical Expectation and probability distributions (Binomial / Poisson / Normal). [Includes practical problems].		



Unit 3	Data Analysis - II	18 hours
<p>Importance of Theory of Estimation and Testing of Hypothesis (Large and Small Sample Testing, Non-Parametric Testing). [includes practical problems] Basics of Multi-variate data analysis using Exploratory Factor Analysis (EFA), Confirmatory Factor Analysis (CFA) and Structural Equation Modelling (SEM). [Self-study of reading relevant research papers].</p>		
Unit 4	Report writing	6 hours
<p>What constitutes a research report – Types of reports – Intellectual honesty and ethics (Plagiarism, Cheating, Fabrication and Falsification, Multiple Submission, Misuse of Academic Materials, Complicity in Academic Dishonestly.</p>		
Pedagogy	<p>The following methods and forms of study are used in the course Lectures, Case Studies and Practical's. Self-study on carrying out literature review and preparing content analysis. Self-study of solving home assignments using MS Excel and other statistical software's, working with psychometric and econometric data and also doing research based on the web.</p>	
Reference/Readings	<p>Chawla, Deepak and Sondhi, Neena. Research Methodology: Concepts and Cases. 2/e, 2016, Vikas Publishing House Private Ltd. Cooper, Donald R and Schindler, Pamela S, Business Research Methods, 9/e, 2006, Tata McGraw Hill. Krishnaswami, O. R, Ranganathan. M and Harikumar P. N. Research Methodology. 1/e, 2016. Himalaya Publishing house. Gupta, S.C. Fundamentals of Statistics. 17/e, 2019. Himalaya Publishing House. Aizel, Amir D and Sounderpandian, Jayavel. Complete Business Statistics, 6/e, 2019. Tata McGraw Hill.</p>	
Course Outcome (CO)	<p>Upon completion of the course the students will be able to: CO1: Successfully carryout Content Analysis. CO2: Identify and collect relevant data and use appropriate tool for analysing the data. CO3: Ensuring intellectual honesty and ethics while preparing research report.</p>	



Programme: M COM
 Course Code: **COC 123**
 Course Title: **Business Environment and International Trade**
 Number of Credits: 4
 Effective from AY: 2020-21

Need of the Course	Business success is depending on the favorable environmental conditions, being a student of management one must have an idea about what's going on the surroundings and how it will be going to effect.
Description of the	This course will cover all the aspect which are important for the survival and growth of the business.
Objectives of the Course	<p>To develop ability to understand and scan Business Environment. To understand the various economic factors and policy.</p> <p>To equip with knowledge of social and cultural factor. To enable the learning on international factors.</p>

Course Content

Unit 1	Theoretical Framework of Business Environment	12 Hours
Concept, significance and nature of business environment; Elements of environment micro and macro; Techniques of environmental scanning and monitoring. Constitution of India-Preamble, Features, Fundamental Rights, Directive Principles and Union - State Reations, Critical elements of political environment; Government and business; Competition Act 2002, FEMA and Consumer Protection Act 1986.		
Unit 2	Economic Environment	12 Hours
Significance and elements of economic environment; Economic system and business environment; Economic planning in India; Government policies, industrial policy, fiscal policy, monetary policy, EXIM policy. Public Sector, Private Sector, Joint Sector and Co-operative Sector in India; Balance of Payment; Special Economic Zones (SEZs); Micro, Small and Medium Enterprises (MSMEs); Village and Cottage Industry; Parallel Economy; Privatization; Devaluation of Rupee and Disinvestments.		
Unit 3	Demographical Environment (Socio-Cultural)	12 Hours
Nature of Indian Society and Ethos; Social Interest, Institutions and Values Vis-a-vis Industrial Development; Responsibility of Business-Rationale, Scope, Responsibility Towards Self, Owners, Creditors, Depositors and Employees, Business Ethics-Meaning, Assumptions, Features, Principles, Need and Importance; Standards, Consumerism; Social Audit-Definition, Characteristics, Importance, Scope, Audit Process and Social Audit in India.		



Unit 4	International Business Environment	12 Hours
<p>Globalization-Concept, Merits, Demerits, and Interdependency; India's International Trade; MNCs- Meaning; Characteristics; Merits and Demerits; Multinational and Govt. Policy; Foreign Capital Inflows- Concept, Merits, Demerits and Present Trend; Collaborations and Agreements-Bilateral, Multilateral; Memorandum of Understandings (MOUs); International Economic Institutions – GATT, WTO, UNCTAD, World Bank, IMF; Transfer of Technology; Technology Policy. Factors Influencing Technological Environment. Role and Impact of Technology on Business.</p>		
Pedagogy	The methodology used in the class will combine lectures applications and case discussions.	
Reference/Readings	<p>Adhikary M: Economic Environment of Business, Sultan Chand & Sons, New Delhi. Ahluwalia, I.J.: Industrial Growth in India, Oxford University Press, New Delhi. Alagh, Yoginder K: Indian Development Planning and Policy, Vikas Publishing House, New Delhi. Aswathappa, K: Legal Environment of Business, Himalaya Publishing House, New Delhi. Chakravarty, S: Development Planning, Oxford University Press, New Delhi. Ghosh, Biswanath: Economic Environment of Business, Vikas Publishing House, New Delhi. Francis, Cherunillam: Business Environment and Government (HPH.) Agrawal & Diwan: Business Environment (Excel) Daniel: International Business Environment and Operations (Pearson) Michael V.P.: Business Policy and Environment (S.Chand)</p>	
Course Outcome	<p>After the completion of this course, the students will be able to CO 1: Able to scan the environment and its effects on business. CO 2: Enable to analysis economic system and the policies. CO 3: Equip with provisions of the Government with respect to the business CO 4 : Cop- up with the international practices in the business.</p>	



SEMESTER – II – SYLLABUS

Programme: M COM
 Course Code: **COC 220**
 Course Title: **Advance Corporate Accounting**
 Number of Credits: 4
 Effective from AY: 2020-21

Need of the Course	Success of any organization is depending on the how well they organized the corporate information and how good they are in compliance with law.
Description of the Course	This course will cover all the aspect which companies normally follows during their entire life
Objectives of the Course	The Objective of this course is to gain knowledge in theory as well as Practice in corporate accounting and to get expertise in various accounting procedures and practices in companies.

Course Content

Preparation of Final accounts – Schedule VI Part I and Part II – Managerial remuneration – dividend declaration out of the past and the current profits – Issue of Bonus shares – Statement of Profit & Loss /and Balance Sheet. Bank Accounts – Preparation of Profit and Loss Account and Balance Sheet – Introduction to Insurance Company Accounts – Life Insurance and General Insurance – Preparation of Revenue Accounts – Statement of Profit and Loss – Balance Sheet

Unit 2	Amalgamation of companies	12 Hours
Amalgamation of companies – Meaning – features – Purchase Consideration – meaning – methods (lump sum payment method, net assets method, intrinsic value of shares method) – accounting entries for amalgamation – practical problems – Absorption and reconstruction of companies – meaning – accounting entries for absorption – practical problems – Reconstruction of companies – external reconstruction – internal reconstruction – meaning – procedure – accounting entries		
Unit 3	Winding up of companies	12 Hours
Winding up of companies – Meaning – Modes of winding up - Accounts relating to liquidation of companies - Meaning of liquidation - preferential payments - Role of liquidators and their duties - preparation of statement of affairs - Liquidation final statement of account.		



Unit 4	Holding Company Accounts	12 Hours
Holding Company Accounts - Consolidation of Balance Sheets – consolidated Profit and Loss Account – Inter-company holdings and Non- Controlling Interest -Consolidated Cash flow statement.		
Pedagogy	The methodology used in the class will combine lectures applications and case discussions.	
Reference/Readings	<p>Shukla M.C. &T.S.Grewal, <i>Advanced Accounting</i>, S.Chand& Sons, New Delhi 2014 Edition</p> <p>Gupta R.L. and Radhasamy, <i>Advanced Accounting</i>, Sultan Chand & Sons, New Delhi, 2015edition</p> <p>Jain &Narang, <i>Advanced Accounting</i>, Kalyani Publication, 2014</p> <p>Arulanandam and Raman, <i>Advanced Accounting</i>, Himalaya Publishing Publications House 2008 edition</p> <p>5. Reddy T.S., and others. <i>Corporate Accounting</i>, Chennai, Margam Publications, 2012</p> <p>D.K Goel& Shelly Goel, <i>Corporate Accounting</i> , Arya publication</p> <p>S N Maheshwari, S K Maheshwari. <i>Corporate Accounting</i>. 5th ed :Vikas Publishing House.</p> <p>M. C. Shukla, T.S. Grewal, S.C. Gupta. <i>Advanced Accounts</i>. 18th .ed :S.Chand Publishing. Vol. II.</p> <p>Ashok Sehgal, Deepak Sehgal. <i>Advance Accounting: Corporate Accounting</i>. 6th. ed. :Taxmann Allied Services Pvt. Ltd. Vol. II.</p> <p>Tulsian, P. C. <i>Introduction to Corporate Accounting</i>. 13. ed. : S. Chand Publisher.</p> <p>Chhavi Sharma, Nirmal Gupta. <i>Corporate Accounting : Theory and Practice</i>. Maheshwaari, S.N : <i>Advanced Accountancy-Vol. II</i>, Vikas Publishing House, New Delhi</p>	
Reference/Readings	After the completion of this course, the students will be able to deal with all the corporate related affairs.	



Programme: M. Com
 Course Code: **COC221**
 Course Title: **Human Resource Management**
 Number of Credits: 4
 Effective from AY: 2020-21

Need of the Course :	The primary concern of this course is to familiarize students with effective Management of Human Resources and to enable the students to meet HR challenges in the present scenario.
Description of the Course :	This course is designed to motivate the students to understand (1) Human Resource Management (2) Job Analysis, Job Enrichment and Job Enlargement, (3) Recruitment and Selection (4) Training and Development and Performance Management.
Objectives of the Course :	To understand the basic concepts of Human Resource Management (HRM). To explain what Human Resource Management is and how it relates to the Management process. To provide an overview of functions of HRM. To describe how the major roles of HR Management are being transformed.

Course Content

Unit 1	Introduction to HRM and Recent Trends	11 Hours
Introduction, Definitions of HRM, Nature of HRM, Features of HRM, Scope of HRM, Objectives of HRM, Functions and Principals of HRM. Introduction to E-HRM - Scope of E-HRM, Objectives of E-HRM, Types of E-HRM, Advantages and Disadvantages. Global Challenges in HRM- International HR Challenges. Environment of HRM- Internal and External forces affecting the HR function. Recent Trends in HRM: "Work life balance" as an important component of HRM- Corporate Social Responsibility (CSR) and HRM, HRM issues related BPO- KPO- Corporate Restructuring.		
Unit 2	Strategic Human Resource Management	11 Hours
Strategic Human Resource Management- HRM and its Role in Creating Competitive Advantage; Creating Strategic HRM System. Job Analysis - Traditional Views, Modern Views, Uses of Job Analysis, Process of Job Analysis, Job Description, Job Specification. Methods for Collecting Job Analysis Information, Job Enrichment, Job Enlargement, Human Resource Planning Process, Steps in HR Planning Process, Affecting Factors and its Link with Strategic Planning.		
Unit 3	Recruitment, Selection and Induction Process	12 Hours
Recruitment and Selection Process: Planning and Forecasting, Effective Recruiting, Internal and External Sources of Candidates, Recruiting a Diverse Workforce, Employee Testing and Selection, Induction and Placement.		



Unit 4	Training, Development and Performance Management	14 Hours
Training and Development- Training and Development Process, Methods of Employee Training, Methods of Executive Development, Evaluating the Training Efforts. Performance Management- Components of Performance Management, Performance Appraisal Methods, Potential Appraisal, steps in Good Potential Appraisal System		

<p style="text-align: center;">Pedagogy</p>	<p>The following methods and forms of study are used in the course Lectures, Case Studies and Self-study (doing home assignments based on reading of research papers on various aspects of HRM) Self-study on reading research papers and Reference books in Human Resource Management area to understand the importance of Human Resource Planning concepts, especially on understanding recruitment and selection, training and development of employees, performance management and appraisal decision as Human Resource Executive.</p>
<p style="text-align: center;">Reference/Readings</p>	<p>Aswathapa, K. 5th ed. Human Resource Management, Tata McGraw Hill. Bernadin , Human Resource Management ,Tata Mcgraw Hill ,8th edition. Decenzo and Robbins, Human Resource Management, Wiley, 8th Edition. Dessler Human Resource Management, Pearson Education Limited, Dipak Kumar Bhattacharyya, Human Resource Management, Excel Books. Ivancevich, JM, Human Resource Management, Tata McGraw Hill. Luis R.Gomez-Mejia, David B.Balkin, Robert L Cardy. Managing Human Resource. Madhurimalall and SakinaQasim Zaidi, H u m a n Resource Management, Excel Books, PHI Learning. Uday Kumar Haldar, Juthika Sarkar. Human Resource management. Oxford.</p>
<p style="text-align: center;">Course Outcome</p>	<p>Upon completion of the course the students will be able to: CO1: Understand the basic concepts of H u m a n Resource Management (HRM). Co2: Contribute to the development, implementation, and evaluation of employee recruitment, selection, and retention plans and processes. Co3: Administer and contribute to the design and evaluation of the performance management program.</p>



Programme: M. Com
 Course Code: **COC222**
 Course Title: **Marketing Management**
 Number of Credits: 4
 Effective from AY: 2020-21

Need of the Course :	To familiarize students with the meaning, role and importance Marketing management in the present globalized world. Basically understanding how the potential consumer demand is transformed in to actual demand by the producers using appropriate marketing mix.
Description of the Course :	This course is designed to motivate the students to understand (1) basics of marketing, (2) recent developments in marketing, (3) marketing environment, (4) market segmentation, targeting and positioning, and finally (5) importance of consumer behavior in marketing.
Objectives of the Course :	<ol style="list-style-type: none"> 1. To understand the significance of marketing mix. 2. To assess how segmentation, targeting and positioning is done. 3. To identify the ways of influencing consumer behavior. 4. To learn about the latest developments in the field of marketing.

Course Content

Unit 1	Introduction to Marketing	12 Hours
Nature and scope of marketing – Basics of Demand and Supply – Basics of Marketing mix (4 P's & 4 C's and 7P's & 7C's) – Importance of Product Life Cycle and New product development – Understanding Marketing Environment – What is strategy – Marketing strategies – Product, price, place, promotional, market leader, service marketing, innovation, rural marketing, recession marketing, relationship marketing and e-marketing strategies.		
Unit 2	Market Segmentation, Targeting and Positioning	12 Hours
What is segmentation and why to segment – Benefits of segmentation – How to select target market – Criteria for successful segmentation of business markets – Profitability evaluation and selecting market segments for targeting – Positioning strategy – Target marketing.		
Unit 3	Consumer Behaviour	12 Hours
Buying process – Theories of buyer behavior – Ethics in marketing – Unfair marketing and advertising practices – Advertising Standards Council of India (ASCI) – Council for Fair Business Practices (CFBP).		



Unit 4	Marketing in the modern era	12 Hours
<p>Recent trends in marketing – Customer relationship Management – Digital Marketing - e-marketing – internet marketing – Marketing through social channels – Societal marketing – Cause related marketing – Rural Marketing – New horizons in marketing – Indian marketing environment – India: the emerging market in the world</p>		
<p>Pedagogy</p>	<p>The following methods and forms of study are used in the course Lectures, Case Studies and Self-study (doing home assignments based on reading of research papers on various aspects of marketing) Self-study on reading research papers in marketing management area to understand the importance of marketing concepts, especially on understanding consumer behaviour, measuring consumer satisfaction and recent developments in marketing.</p>	
<p>Reference/Readings</p>	<p>Kotler, P T; Armstrong G and Agnihotri P; <i>Principles of Marketing: Basic Concepts of Marketing</i>, Pearson, 2018. Saxena, R; <i>Marketing Management</i>, McGraw Hill, 2017. Karunakaran, K, <i>Marketing Management, Text and Cases in Indian Context</i>, Himalaya Publishing House, 2017. Sherlekar S A and Krishnamoorthy R, <i>Marketing Management: Concepts and Cases</i>, Himalaya Publishing House, 2017. Gopal, R and Manjrekar, P, <i>Marketing Strategies and Applications</i>, Himalaya Publishing House, 2017.</p>	
<p>Course Outcome</p>	<p>Upon completion of the course the students will be able to: CO1: Understand the significance of Marketing Mix. CO2: Perform market segmentation, targeting and positioning based on consumer profiling. CO3: Assess the recent developments in marketing area.</p>	



Programme: M.COM
 Course Code: **COC 223**
 Course Title: **Banking and Financial Institutions**
 Number of Credits: 4
 Effective from AY: 2020-21

Need of the Course	: The Financial sector, more specifically, Banking Sector has become very vibrant after implementation of new economic policy and introduction of financial sector reforms by the Government/Reserve Bank Of India, This course will enable the students to understand and to contribute to the strategic, operational policies and practices of commercial bank management in a competitive environment.
Description of the Course	: This course will provide a brief introduction to the Banking sector, functions, and the role of bank. It includes the Regulatory Framework and Risk management of the Bank. The course also focuses on Financial Intermediaries and its economic Role.
Objectives of the Course	<ul style="list-style-type: none"> : To provide students with an overview of commercial banking in India; : To familiarize students with the regulatory framework of banks in India, Modern Banking services, and ALM system of Banks. : To provide knowledge of Financial Intermediaries and other Non-Banking Financial Institutions.

Course Content

Unit 1	Overview of the Banking Sector	12 Hours
Definition and meaning of banking, and importance of banks, Functions of Bank - Fundamental role and evolution of banking, structure of Indian Banking system.; Licensing of banks in India , Branch licensing, Foreign Banks , Private Banks – Capital and voting rights , Corporate Governance, Challenges faced by Indian Commercial Banking system, Role & Functions of RBI.		
Unit 2	Banking and the Economy	12 Hours
Banking and the Economy; Cash Reserve Ratio (CRR), Statutory Liquidity Ratio (SLR), Repo and Reverse Repo, Open Market Operations, Security Valuation, Bank – Customer Relationship, Security Creation; Pledge, Hypothecation, Mortgage and Assignment, Capital Account Convertibility, Other Banking Services : Fee-based - Fund Based Services, Money Remittance Services and Banking Channels, E-Banking services, Central Banking and Monetary Policy.		



Unit 3	Asset Liability Management of Banks	12 Hours
<p>Asset and Liability Management; - Investment Portfolio of Banks: - Investment Management - Components of Bank's Investment Policy – Liability Management: ALM Information Systems; ALM Organization; Liquidity Risk Management; Non-Performing Assets, NPA categories , NPA Provisioning Norms , SARFAESI Act. CAMELS Framework, Bank for International Settlements (BIS), Basel Framework, Regulatory Framework: Anti-Money Laundering and Know Your Customer, Banking. Ombudsman Scheme, 2006.</p>		
Unit 4	Financial Institutions	12 Hours
<p>Financial Intermediaries, Economic Role of Financial Intermediaries, Non-Banking Financial Institutions: India Infrastructure Finance Company Ltd(IIFCL), Small Industries Development Bank of India, Export-Import Bank of India (EXIM), National Housing Bank (NHB), NABARD, Credit Unions, Insurance Companies, Development and Growth in Banking and Financial institutions, Financial/ Banking Crisis in India and its impact on Economy.</p>		
<p>Pedagogy</p>	<p>: Lectures/Classroom Discussions/Assignments/Seminar/ Presentations.</p>	
<p>Reference/Readings</p>	<p>Rao, P: Management of Banking and Financial Institutions, Deep Publications, 2002. M. Y. Khan : Indian Financial System, McGraw Hill, 2001 Smith, Gary : Money and Banking: Financial Markets and Institutions, London Addison-Wesley Publishing Company. Deva V. E-Banking, New Delhi, Commonwealth. 2005. Varshney P. N.: Banking Law & Practice, New Delhi, Sultan Chand & Sons, 21e, 2006. Burton M. &Lombra R.: The Financial System and the Economy: Principles of Money and Banking, Australia: South-Western College, 2002. ICFAI : Commercial Banking, Hyderabad, ICFAI, 2003 Justin P. &Padmalatha S.: Management of Banking & Financial Services, New Delhi, Pearson. 2007. R Glenn Hubbard: Money Banking and the Financial System, Pearson India, 2019. NSE, NCFM Banking Sector Intermediate Module.</p>	
<p>Course Outcome</p>	<p>After Completion of these course Students will able to :</p> <p>CO1: Understand the role of Banking in the Economy. CO2: Understand the Risk management of the Banking Sector and gain in- depth knowledge of banking services. CO3: Understand the Economic Role of Financial Intermediaries and will gain knowledge of other Non-Financial Institutions.</p>	



Semester III (Accounting and Finance) Syllabus

Programme: M. Com.

Course Code: **COO334**

Course Title: **Capital Markets and Stock Exchange Operations**

Number of Credits: 4

Effective from AY: 2020-21

Need of the Course:	The course is designed to provide a good understanding in the field of investments and to learn about the theoretical frame work of Indian Capital Markets. This course will equip the student with the knowledge of Indian Capital markets and its working mechanism. The course will enable the student to make their careers in stock broking services.
Description of the Course:	This course focuses on Overview of Indian capital markets that incorporate both Primary and Secondary markets. Further, the students will be exposed to the trading and settlement procedures in the Indian capital markets. Students shall be equipped with the knowledge of stock market indices and the risk management and surveillance system in Indian capital markets.
Objectives of the Course:	The objective of the course is to enable students to develop the comprehensive knowledge on the Indian stock markets and its operations.

Course Content		
Unit 1	: Introduction to Capital Markets	15 Hours
<p>An overview of Indian Securities Market, Primary Market - Meaning – Book Building Process – Functions, Intermediaries, Role of Primary Market – Methods of floatation of Capital – problems of New Issues Market –IPO’s –Investor protection in primary market – recent trends in primary market – SEBI measures for primary market.</p> <p>Secondary Market : Meaning, Nature, Functions of Secondary Market – Organization and Regulatory Framework for stock exchanges in India – Defects in working of Indian stock exchanges – SEBI measures for secondary market – Overview of major stock exchanges in India Meaning</p> <p>Listing of Securities Meaning – Merits and Demerits– Listing requirements, procedure, fee– Listing of rights issue, bonus issue, further issue – Listing conditions of BSE and NSE – Delisting</p>		
Unit 2	: Trading and Settlement System in Indian Stock Exchanges	15 Hours
<p>Indian Stock Exchanges: BSE – Different trading systems – Share groups on BSE – BOLT System – Different types of settlements – Pay –in and Pay out –Trading – Settlement – Shortages – Auctions – Bulk deals – Block deals – Short Selling – Margin Trading – BSE SME Platform. NSE– Market segments – NEAT system options – Market types, order types and books – Trading, Clearing & Settlement – Demat settlement – Physical settlement – Funds settlement – Valuation debit – Valuation price – Auctions.</p>		
Unit 3	: Indian Stock Market Indices	10 Hours
<p>Stock Market Index – Meaning – Purpose and Consideration in developing index –Methods (Weighted Aggregate Value method, Weighted Average of Price Relatives method, Free Float method) – BSE Sensex –Scrip selection criteria – Construction – BSE Investment Strategy Indices – BSE Thematic</p> <p>Indices – BSE Sectoral Indices - NSE indices – S&P CNX Nifty – Scrip selection criteria – Construction.</p>		



Unit 4	: Risk Management and Surveillance System in Indian Stock Exchanges	8 Hours
Risk Management system in BSE &NSE – Margins – Exposure limits – Surveillance system in BSE &NSE –Circuit breakers – Surveillance activities – Online surveillance – off-line surveillance – Rumour verification –Risk management – Risk containment measures – Settlement guarantee		
Mechanism – Asset/capital adequacy –margins – Inspection of books and investigation – Penal Charges and on-line monitoring		
Pedagogy	: The teaching pedagogy of this course shall include the combination of the following: Interactive Lectures/Discussions/ presentations/case study/ individual or group projects/ assignments/Class activities or a combination of some of these. The sessions shall be interactive to enable peer group learning.	
Reference/Readings	Punithavathy Pandian Security Analysis and portfolio Management, Vikas Publishing House Pvt. Ltd. V. A. Avadhani, Investment and Securities Market in India, Himalaya Publishing House. Prasanna Chandra, Security Analysis and Portfolio Management, Tata McGraw –Hill. Sanjeev Agarwal, A Guide to Indian Capital Market, Bharat Publishers Chandra, Prasanna, Investment Analysis, Tata McGraw Hill, Latest Edition P R Joshi, Global Capital Markets – shopping for finance, Tata Mc Graw Hill Capital Market (Dealers) Module, Workbook from NSE Financial Markets: A Beginners’ Module, Workbook from NSE	
Course Outcome	Upon completion of this course the student shall be able CO1: To understand the theoretical background of the Indian Capital markets. CO2: To learn the trading and settlement system in Indian stock exchanges. CO3: To discuss about the Indian stock market indices and learn to calculate the same. CO4: To explore the risk management and surveillance system in Indian stock exchanges.	
Online Resources	<ol style="list-style-type: none"> 1. www.bseindia.com 2. www.nseindia.com 3. www.moneycontrol.com 4. www.economicstimes.com 5. www.financialexpress.com 6. www.equitymaster.com 7. www.myiris.com 	



Programme: M. Com
 Course Code: COO336
 Course Title: **Cost Management and Control**
 Number of Credits: 4
 Effective from AY: 2020-21

Need of the Course:	The success of business depends on many factors and one attribute to measure success is profit. In order to increase the profit of the enterprise, management must know the various tools and techniques which can be used to control and to reduce cost. This course will help the students to understand the basics of cost management, and to familiarised with practical applications of the latest tools and techniques used for controlling cost.
Description of the course:	This course is designed to provide knowledge about the basics of Cost management. This course also helps the students to understand the various techniques and performance evaluation methods used for controlling cost. It will also help the students to understand how to take decision to control the various costs by using LPP model, transportation and assignment problems.
Objectives of the course:	The main objectives of the course are: <ol style="list-style-type: none"> 1. To understand the basis of cost management 2. To have an in-depth knowledge of various cost management techniques used to control costs 3. To understand the application of learning curve and linear programming 4. To acquire knowledge regarding how to solve problems related to transportation and assignment

Course Content		
Unit 1	Introduction to Cost Management	10 Hours
Introduction, Meaning, Uses of Cost Management, Cost Control, Cost Reduction, Cost Avoidance, Strategic Cost Management – Competitive Advantage, Cost Leadership, Differentiation, Focusing. Contemporary Business Environment, Classification of Costs for Decision Making.		
Unit 2	Cost Management Techniques and Performance Evaluation	12 Hours
Activity Based Costing – Meaning, Objectives, ABC and Traditional costing, Advantages and Limitations of ABC, Cost Pools, Cost Drivers and Cost objects, Criteria for successful implementation of ABC system (Including problems). Target Costing – Meaning, Steps, Benefits of target costing, Value engineering in target costing. Transfer Pricing – Meaning, Objectives, Methods of transfer pricing, Transfer pricing in MNCs and Service Organisations. Balanced Scorecard – Balanced Scorecard perspective.		
Unit 3	Linear Programming, Network Analysis & Learning Curve	14 Hours
Linear Programming – Meaning, assumptions, Applications of LP techniques in cost control, Constraints, Limitations (Including Problems). Network Analysis – Introduction, objectives, stages, drawing network diagram, PERT and CPM (Including Problems). Learning Curve Model – Phases, factors affecting learning curve, Applications of learning curve (Including Problems)		



Unit 4	Transportation and Assignment Problems	12 Hours
<p>Transportation Problems – Introduction, applications of Transportation in Cost reduction and control, conditions, stages, Methods for initial basic feasible solution, Unbalanced Transportation problems (Including problems). Assignment Problems – Introduction, stages, Application of Assignment problems in cost control, unbalance and assignment problems, maximize the objective function (Including Problems)</p>		
Pedagogy	The pedagogy for this course constitutes a mixture of Lectures, Case study, Assignment and Group Discussions.	
Reference/ Readings	<p>Ravi M. Kishore, <i>Strategic Cost Management</i>, Taxmann, 5th edition, 2018. Jawahar Lal, <i>Strategic Cost Management</i>. Himalaya Publishing House, 2016 Edward Blocher, <i>Cost Management: A Strategic Emphasis</i>, Tata McGraw Hill. 2012 Hilton, Maher, & Selto, <i>Cost Management</i>, Tata McGraw-Hill Publishing Co.2015 Frederick S. Hillier, Gerald J. Lieberman, Bodhibrata Nag, Preetam Basu, <i>Introduction to Operation Research</i>, McGraw Hill, 2017, 10th edition Horngreen, Foster, & Datar, <i>Cost Accounting: A Managerial Emphasis</i>, Prentice Hall. 2010 L.R. Potti, <i>Operations research</i>, Yamuna Publications</p>	
Course Outcome	<p>CO1: Understand the basics of Cost Management and elements of costs CO2: Understand various techniques to be used to control the costs CO3: Understand and apply cost tools for taking managerial decision CO4: Able to do project planning and review of controlling techniques</p>	
Online Resources	<ol style="list-style-type: none"> https://icmai.in/upload/Students/Syllabus2016/Final/Paper-15-Oct-2020.pdf https://icmai.in/upload/Students/Syllabus2016/Inter/Paper-9-April-2021.pdf https://globalcma.in/wp-content/uploads/2018/05/Final-Strategic-Cost-Management-Theory.pdf 	



Programme: M.Com.
 Course Code: **COO338**
 Course Title: **Basic Financial Econometrics**
 Number of Credits: 4
 Effective from AY: 2020-21

Need of the Course	: Estimation of fairly accurate models is crucial to decision making process in finance. The course in financial econometrics is needed to get required training in developing such models for informed decision making, management of financial risk and developing indicative but reliable forecasts.	
Description of the Course	: Basic financial econometrics is an introductory course in financial econometrics covering topics in regression with special emphasis on assumptions, specification and estimation of bivariate and multiple regression models. It further includes study of violation of regression assumptions and measures for correcting models under such circumstances. The course introduces time series modelling with special focus forecasting techniques, analysis of time series using event study methodology. A component on volatility and factor models is introduced to enable learners acquire skills in modelling financial market volatility and make predictions.	
Objectives of the Course	: (i) To provide foundational knowledge of regression analysis and develop skills in applying regression models to data. (ii) To provide knowledge and skills of diagnostic testing with respect to regression models. (iii) To enable learners master basic time series econometric techniques (iv) To enable learners acquire skills in developing volatility models and applying factor popular factor models to financial data.	
Course Content		
Unit 1	:Introduction to Financial Econometrics and Regression Analysis	12 Hours
Econometrics – meaning, and significance of econometrics in business decisions – Methodology of econometric analysis – Financial econometrics: Meaning, nature, process and applications of financial econometrics -Introduction to classical linear regression model - Assumptions of CLRM – Specification and estimation of bivariate and multiple regression models – Hypothesis testing and statistical inference – Properties of least square estimators (BLUE)– Basic model diagnostics using goodness of fit statistics- Regression terminology – Regression vs causation – Regression vs correlation – Reporting the results of regression analysis.		
Unit 2	: Econometric Modeling and Diagnostic Testing	14 Hours
Selection of model variables – Selection of functional form of regression – Model selection criteria – Issues in regression modelling- Autocorrelation, Heteroscedasticity, Multicollinearity– Consequences, tests for detection and remedial measures – Model misspecification errors – Types, consequences and tests of misspecification errors – Errors of measurement and relevant consequences.		



Unit 3	: Econometric modelling using Financial Time Series	12 Hours
Time series concepts – Sources of time series data - Components of time series – Measurement of seasonality, trend and cycles in time series, Stationarity in time series: Concept, Significance, Tests of stationarity in time series, ACF and PACF functions, Unit root tests, Transforming non-stationary time series – Econometric modelling and forecasting using time series data – AR, MA, ARMA and ARIMA modelling – Diagnostics and forecasting using ARIMA – Evaluating forecast accuracy - Event study methodology.		
Unit 4	: Volatility and Factor Models	10 Hours
Volatility models: ARCH process – GARCH process – Estimation of GARCH models – Variants of GARCH model – Forecasting with GARCH models - Factor models: Applications of Fama-French model, Fama-MacBeth model, Morgan Stanley’s Macro Proxy model.		
Pedagogy	: lectures/ case analysis/assignments/class room interaction/lab	
Reference/Readings	Fabozzi, F., Focardi, S., Rachev, S. and Arshanapalli, B. (2014) The Basics of Financial Econometrics: Tools, Concepts and Asset Management, Wiley. Asteriou Dimitrios,(2006), Applied Econometrics, Palgrave Macmillan, New York Cameroon Samuel (2005), Econometrics, McGraw Hill, New York. Davidson, J. (2000) Econometric Theory, Blackwell, USA Goldberger, A.S. (2000) Introductory Econometrics, Harvard University Press, Cambridge. Greene, W. (2004) Econometric Analysis, Prentice Hall, New York. Gujarati, D. (2004) Basic Econometrics, McGraw Hill, New Delhi. Hayashi, F (2000), Econometrics, Princeton University Press, Princeton. Pattreson, Kerry (2000) An Introduction to Applied Econometric: Time Series Approach, Palgrave Macmillan, New York Ramanathan Ramu (2002), Introductory Econometrics with applications, Thomson South Western, Singapore Wooldridge (2006), Introductory Econometrics, Thomson-South Western, Singapore.	
Course Outcome	: Upon completion of the course learners will be able to: <ul style="list-style-type: none"> CO1. Apply methodology of regression analysis in developing models for data in social sciences. CO2. Perform diagnostic tests on regression models and improvise their models. CO3. Develop basic time series models for forecasting using ARIMA structure. CO4. Apply event study methodology on time series data for research and analytical purposes. CO5. Develop models with time series data for volatility forecasting. CO6. Demonstrate ability to apply factor models for estimation of expected returns. 	



Online Resources	https://www.youtube.com/user/econometricsacademy https://www.youtube.com/user/patobi1 https://sites.google.com/site/econometricsacademy/home https://www.economicsnetwork.ac.uk/teaching/Online%20Text%20and%20Notes/Econometrics https://www.ssc.wisc.edu/~bhansen/econometrics/Econometrics.pdf
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Programme: M. Com.
 Course Code: **COO339**
 Course Title: **Direct Taxes**
 Number of Credits: 4
 Effective from AY: 2020-21

Need of the Course	: Direct taxation is required to be understood by everyone as all of us pay the tax in some way or other to the government. This course makes the student aware of various direct tax laws and procedures that are required in planning the individual tax assessment. This course would enable students to build their careers in tax planning.
Description of the Course	: This course enables the student to understand and compute the income from salaries, house property, business income, capital gains and income from other sources. Further, it provides a comprehensive knowledge on deductions from gross total income; tax rates available for the respective assessment year, tax deducted at source, filing of returns and advance payment of tax. The student while learning this course has to follow the current financial year as their assessment year.
Objectives of the Course	: This course aims at providing the students a comprehensive introduction to Income Tax so as to enable them in computing income from different sources and calculation of tax liability for individual and corporate.

Course Content		
Unit 1	: Direct Tax Laws - I	15 Hours
Introduction – Basic concepts under Income Tax Act of 1961 - Residential Status – Incomes exempt from tax under section 10. Income from Salaries– tax treatment of different forms of Salary Income, Perquisites – Valuation of Perquisites. (Includes Practical Problems) , Income from House Property – chargeability – computation of income from let out and self-occupied house property (Includes Practical Problems) .		
Unit 2	: Direct Tax Laws - II	15 Hours
Profits and gains of Business or Profession – chargeability – deductions allowed in respect of expenses/ allowances – depreciation – expenditure on scientific research – amortization of preliminary expenses – amounts expressly disallowed under the Act. (Includes Practical Problems) , Income from Capital Gains – chargeability – computation of capital gain – capital gains exempt from tax – short term and long-term capital gains charged to tax (Includes practical problems) .		



Unit 3	: Direct Tax Laws - III	10 Hours
<p>Income from Other Sources, Computation of Gross total income and tax liability. Clubbing of income – set off and carry forward of losses, Deductions from gross total income Return of income and assessment TDS –TCS - Advance Payment of tax – Interest (Includes Practical Problems) Tax Planning, Tax Avoidance, Tax Evasion and Tax Management. Filing of Income tax returns.</p>		
Unit 4	: Taxation of Companies	8 Hours
<p>Corporate Tax Planning: Meaning and objectives – Scope of corporate tax planning – Types of companies – residential status of a company and tax incidence – Areas for corporate tax planning – Tax management – Assessment of income – Filing of returns. Taxation of Companies : Computation of income under the heads of income applicable to corporate assesses – Set off and carry forward of losses – Deductions available in respect of gross total income – Computation of taxable income – Tax liability of a company (Only Theory)</p>		
Pedagogy	<p>: The teaching pedagogy of this course shall include the combination of the following: Interactive Lectures/Discussions/ presentations/individual or group projects/ assignments/Class activities or a combination of some of these. Practical Exercises to be solved in the classroom as well as for home work. Self-study with respect to topics assigned.</p>	
Reference/Readings	<ol style="list-style-type: none"> 1. Singhania, V.K., Direct Taxes: Laws and Practices, Taxman Publications, New Delhi. Latest Edition. 2. Singhania, V. K., Students' Guide to Income Tax, Taxmann Publications, New Delhi. Latest Edition. 3. Singhania , et al, Direct Taxes: Planning and Management, Taxman Publication, New Delhi. Latest Edition. 4. Bhagwati Prasad, Direct Taxes, New Age, New Delhi. Latest Edition. 5. Mehrotra and Goyal, Direct Taxes – Tax Planning and Management, Sahitya Bhaavan, Agra. Latest Edition. <p>Reference Websites: www.incometaxindia.gov.in</p>	
Course Outcome	<p>Upon completion of this course the student shall be able to: CO 1: Explain the Income tax Act provisions as per the recent Finance bill. CO 2: Discuss the tax provisions with reference to computing the gross total income and tax liability. CO 3: Compute the gross total income and tax liability of an individual. CO 4: Discuss the taxation of companies.</p>	
Online Resources	<ol style="list-style-type: none"> 1. www.incometaxindia.gov.in 2. www.dateyvs.com 3. www.caclubindia.com 4. www.india.gov.in 5. www.dor.gov.in/direct-tax 6. www.moneycontrol.com – Personal Finance 	



Semester III (Business Management) Syllabus

Programme : M. Com

Course Code: **COO340**

Course Title: **Advertising and Sales Management**

Number of Credits: 4

Effective from AY: 2020-21

Need of the Course:	Present competitive business world, that too in a dynamic globalised scenario, requires the understanding of the basic concepts of Advertising and Sales Management. The course will equip students with understanding of Types of Advertising, Media, Creativity in Advertising, Copy writing, Advertising campaigns, Sales management, Sales budget, Sales Control and Sales Personnel Performance.
Description of the Course:	The course begins with understanding the significance of Advertising, Media for Advertising, Different perspectives in Creative Advertising, Campaign in Advertising Management. Course also covers various aspects of Sales Management, Sales Force Management, Sales Budgeting, Control and Sales Personnel Performance.
Objectives of the Course:	<ol style="list-style-type: none"> 1. To ensure that students have complete clarity about the concept of Advertising Management and Media for Advertising. 2. To understand the importance of Creativity, Copy Writing and Campaign in Advertising Management. 3. To acquire knowledge and understanding of Sales Management, Management of Sales Force, Sales Budgeting, Sales Control and Sales Personnel Performance.

Course Content

Unit 1	: Introduction to Advertising Management and Media for Advertising	12Hours
<p>Advertising–Definition – Advertising as a tool for Communication–Advertising Objectives - Importance – Role of Advertising– Advertising and Publicity - Advertising Management Process - AIDA – DAGMAR- Classification and Types of Online Advertising.</p> <p>Media for Advertising– Need and Importance of Media Planning –Planning and Operations of Advertising Media– Media Selection (Media Mix) – Media Planning – Media Strategy – Media Research– Types of Media – Media Planning Process – Digital Media.</p>		
Unit 2	:Creativity, Copy Writing and Campaign in Advertising Management	12 Hours
<p>Creativity in Advertising –Importance on Creativity in Advertising – Different perspectives of Advertising Creativity – Planning Creativity Strategy – Taking Creative Risk – Creative Process – Creative Strategy Development.</p> <p>Copy Writing in Advertising - Concept of Copy - Theme and Appeal- Copy Writing and Copy Research - Message: Design and Evaluation – Advertising Appropriation.</p> <p>Advertising Campaign - Planning an Advertising Campaign - Criteria for Choice - Evaluation of Advertising Campaign - Agency Client Relations - Preparation of The Campaign.</p>		
Unit 3	:Sales Management and Management of Sales Force:	12 Hours
<p>Objectives of Sales Management - Exchange Process - Interdependence of Sales and Distribution - Key Decision Areas in Sales Management - Sales Management Cycle - Sales manager – Responsibilities of a Sales Manager – types of sales manager – Essential qualities of an efficient Sales manager.</p> <p>Management of Sales Force – Setting the sales objectives – Recruitment and Selection – Training of Sales Force – Sales Force compensation – Sales Force motivation – Sales Force Control.</p>		



Unit 4	:Sales Budgeting, Control and Sales Personnel Performance	12Hours
<p>Sales Budgeting - Purpose of Sales Budget - Methods of Sales Budgeting - Preparation of Sales Budget. Sales Control (Purpose of Sales Control - Sales Control System - Methods of Sales Control) - Sales Analysis (Marketing Cost Analysis - Sales Management Audit) - Sales Quotas (Purpose - Controlling Sales Person's Activities) - Types of Sales Quotas (Sales Volume Quotas - Methods of Setting Sales Volume Quotas) - Limitations of Sales Quotas - Administration of Quota System - Sales Territories - Developing Territories - Objectives and Criteria for Territory Formation - Purpose of Sales Territories. Sales Personnel Performance - Needs and Objectives - Parameters Used to Monitor Sales Force - Contents of Sales Reports - Basic Sales Reports and their Analysis (Weekly Sales Report Format- Regional Sales Analysis - Distribution of Accounts by Size) - Performance Appraisal and Evaluation - Issues in Salesman's Valuation - Setting Performance Standards.</p>		
Pedagogy	<p>The following methods and forms of study are used in the course:</p> <ul style="list-style-type: none"> • Lectures, Case Studies and Selfstudy (doing home assignments based on reading and understanding in Advertising and Sales Management) • Self-study on reading reference books in Advertising and Sales Management area to understand the importance of Advertising, Media, Creativity, Advertising campaigns, Sales Force Management, Budgeting, Sales Control and Sales Personnel Performance. • In addition to the lectures, review sessions with self-learning of advanced areas in the course with latest developments. 	
Reference/Readings	<ol style="list-style-type: none"> 1. Advertising Management; Rajeev Batra, John Myers and David Aakar; 5th Edition; Pearson Education; 2002. 2. Advertising: An Introduction Text; S. A. Chunawalla and K.C Sethia; 9th Edition; Himalayan Publishing House; 2018. 3. Advertising and Promotion: An Integrated Marketing Communications Perspective; Belch. George and Michael Belch; 11th Edition; McGraw Hill Education; 2018. 4. Advertising: Planning and Decision Making, Taxmann; Kavita Sharma; 2011. 5. Advertising, Sales and Promotion Management; S. A. Chunawalla; 9th Edition; Himalayan Publishing House; 2020. 6. Management of a Sales Force; Spiro, Rosann, William J. Stanton and Gregory A. Rich; 11th Edition; McGraw Hill Education; 2003. 7. Personal Selling and Sales Management; R. Krishnamoorthy; 1st Edition; Himalayan Publishing House; 2015. 8. Sales Management, S. A. Chunawalla, Himalayan Publishing House; 7th Edition; Himalayan Publishing House; 2019. 9. Sales Management: Decisions, Strategies and Cases; Still, Richard R.; 5th Edition; Pearson Education; 2007. 10. Sales and Distribution Management; Richard R. Still, Edward W. Cundiff, Norman A. P. Govoni and Sandeep Puri; 6th Edition; Pearson Education; 2017. 	
Course Outcome	<p>Upon Completion of the course the students will be able to:</p> <p>CO1: Understand the concept of Advertising and Media Planning. CO2: Discuss Creativity in Advertising, Copy Writing and Advertising Campaigns. CO3: Develop skills and understanding of Sales Management, Management of Sales Force, Sales Budgeting, Sales Control and Sales Personnel Performance.</p>	



Online Resources	<p>Websites:</p> <p>https://ebooks.lpude.in/management/bba/term_4/DMGT205_SALES_MANAGEMENT.pdf</p> <p>https://ebooks.lpude.in/commerce/mcom/term_2/DCOM405_DMGT408_MARKETING_MANAGEMENT_DMGT203_ESSENTIALS_OF_MARKETING.pdf</p> <p>https://ebooks.lpude.in/management/mba/term_3/DMGT507_SALES_AND_PROMOTIONS_MANAGEMENT.pdf</p> <p>http://www.ddegjust.ac.in/studymaterial/mba/mm-308.pdf</p> <p>http://cloudportal.sathyabama.ac.in/coursematerial_staging/uploads/SBAA7010.pdf</p> <p>http://egyankosh.ac.in/handle/123456789/38388</p> <p>http://egyankosh.ac.in/handle/123456789/15404</p> <p>http://egyankosh.ac.in/handle/123456789/38409</p> <p>https://nptel.ac.in/courses/110/105/110105122/</p> <p>http://egyankosh.ac.in/handle/123456789/38407</p> <p>http://epgp.inflibnet.ac.in/Home</p> <p>Online E-Books Links:</p> <ol style="list-style-type: none">1. Advertising and Promotion by Chris Hackley https://www.pdfdrive.com/advertising-advertising-and-promotion-communicating-brands-e33486240.html2. Advertising Management Theory and Practice by Kyle Hill https://www.pdfdrive.com/advertising-management-theory-and-practice-e53503768.html3. Consumer Behavior and Advertising Management by Matin A. Khan https://www.pdfdrive.com/consumer-behavior-and-advertising-management-e156849603.html4. Selling and Sales Management by David Jobber and Geoffrey Lancaster https://www.pdfdrive.com/selling-and-sales-management-8th-e11572.html5. Sales Management: With Personal Selling and Salesmanship by S. A. Chunawalla https://www.pdfdrive.com/sales-management-with-personal-selling-and-salesmanship-e54054630.html6. Sales Management (Marketing Series: Practitioner) by CHRIS NOONAN https://www.pdfdrive.com/sales-management-marketing-series-practitioner-e159854171.html7. Sales Force Management: Leadership, Innovation, Technology by Mark W. Johnston & Greg W. Marshall https://www.pdfdrive.com/sales-force-management-leadership-innovation-technology-12th-edition-e158203760.html
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Programme: M. Com
 Course Code: **COO341**
 Course Title: **Consumer Behaviour and Marketing Research**
 Number of Credits: 4
 Effective from AY: 2020-21

Need of the Course :	In the present globalised business world, technology is playing a crucial role when it comes to marketing because now a days from anywhere the customers can complete the purchasing decision making process. How and in what way the consumer behaviour gets affected by the information technology is a serious matter. Understanding the consumer behaviour provides valuable insights to the marketers for developing appropriate strategy for improving the value to the customers and also increasing the market share for the firm. Carrying out effective marketing research, using both qualitative and quantitative data, entails the firm to clearly understand various factors influencing consumer behaviour, how and in what way technology influences the decision making process and also assessing the level of satisfaction of consumers.
Description of the Course :	An overview of the role of consumer in marketing is provided in the beginning, followed by introduction to marketing research with an aim of making the students to learn the detailed process of successfully carrying out marketing research. The differences between qualitative and quantitative research gives an over view of how to select and carryout relevant marketing research under specific circumstances. Various applications of marketing research are provided at the end using research works carried out in various areas.
Objectives of the Course :	This paper provides students with a basic information w.r.t (1) why it is said that "Customers ARE the Business", (2) how and in what way successful marketing research can be carried out for assessing consumer behaviour, (3) on what basis decision is made about selecting qualitative or quantitative research methodology, and finally (4) various applications of marketing research assessing various facets of consumer behaviour in the business world.

Course Content

Unit 1	: Role of Consumer in Marketing	10 Hours
Marketing & Customer Orientation – Customer Focused Marketing – Diversity in Market Place – Factors influencing Buyer behaviour – Perception – Buyer Behaviour – Who is a Consumer (user, payer, buyer) – Organizational Vs Consumer Buying – Significance of Segmentation, Targeting and Positioning.		
Unit 2	: Introduction to Marketing Research	10 Hours
Marketing Research Vs Market Research – The Need for and Role of Marketing Research – Classification of Marketing Research (Problem identification Vs Problem solving) – Marketing Research Process [Problem or Opportunity Identification, Exploratory Research, Research Questions / Objectives / Hypothesis development, Conclusive Research, Result].		
Unit 3	: Qualitative and Quantitative Marketing Research	10 Hours
Data-based marketing decisions – Qualitative vs. Quantitative – Traditional way of understanding the consumer – New approach to understanding consumer – The Qualitative Research Techniques (Focus Groups, In-depth Discussion / Interview, Tele -depth Interviews, Online Forums, Mystery / Sensitized Shopping, Observations) – The Quantitative Research Techniques (Direct Measurement, Self-compilation, Interviewing, Telephone Interviews, Online Interviews, Postal Interviews) – Timelines of Research Activity (time frame assigned to each stages in research).		



Unit 4	: Applications of Marketing Research	18 Hours
Who the customers are [Demographic Profiling – Chi-Square Testing] – What influences the customers [Data Reduction and confirmation – EFA, CFA, and SEM] – How technology influences consumer behaviour [Various Theories, special emphasis on UTAUT Model]– Are the customers happy [assessing level of satisfaction – IPA Analysis]		
Pedagogy	The following methods and forms of study are used in the course Lectures, Case Studies and Self-study (doing home assignments based on reading research papers in the area of Consumer Behaviour and Marketing Research).	
Reference/Readings	<ol style="list-style-type: none"> 1. Ghai P K & Singh G, Consumer Behaviour – A Practical Orientation, Himalaya, 2017. 2. Noel, H, Consumer Behavior, AVA Publishing (UK) Ltd. 2020. 3. Nair, Suja, Consumer Behaviour – Text and Cases, Himalaya, 2017. 4. Naragunkar, R, Marketing Research – texts and Cases, Tata McGraw-Hill, 2017. 5. Hauge, P, A practical Guide to Market Research, Grosvenor House Publishing Ltd, 2010. 	
Course Outcome	<p>Upon Completion of the course the students will be able to:</p> <p>CO1: Understand the role and importance of carrying out successful marketing research for assessing various facets of consumer behaviour.</p> <p>CO2: Understand, identify and also to apply appropriate qualitative and quantitative marketing research techniques depending on the research problems.</p> <p>CO3: Understand and interpret results of marketing research problems w.r.t who the customers are, what factors influences the customers, how technology influences customer behaviour and also the level of customer satisfaction.</p>	
Online Resources	<p>https://www.tutorialspoint.com/consumer_behavior/online_customer_behavior.htm</p> <p>https://study.sagepub.com/sethnaandblythe4e</p> <p>https://en.wikipedia.org/wiki/Consumer_behavior</p> <p>https://en.wikipedia.org/wiki/Marketing_research</p>	

Programme: M.Com.

Course Code: **COO345**

Course Title: **Basic Econometrics**

Number of Credits: 4

Effective from AY: 2020-21

Need of the Course	: Econometrics as a discipline provides tremendous opportunity for understanding observed phenomena and relationships in the domain of social sciences. While the discipline of econometrics offers simple to very complex models for examining these relationships, a course in basic econometrics is needed to create foundation for grasping these advanced techniques and developing models that are able to explain more complex behaviour of economic variables. Basic econometrics course serves as the preliminary step in understanding econometric tools and modelling procedures.
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Description of the Course	:Basic econometrics course is designed to provide knowledge of fundamental concepts in econometrics and familiarise learners with basic econometric tools. The course details on regression methodology of modelling including its forms, assumptions and diagnostics. It further includes topics in econometric analysis of cross-section data with particular focus on dummy variables and basic time series econometric models for forecasting.	
Objectives of the Course	: (i) To provide foundational knowledge of regression analysis and develop skills in applying regression models to data. (ii) To provide knowledge and skills of diagnostic testing with respect to regression models. (iii) To enable learners master basic econometric techniques for analysis of cross-section data. (iv) To enable learners acquire skills in basic time series analysis and forecasting using econometric and event study methodology.	
Unit 1	: Introduction to Econometric Methodology and Regression	10 Hours
Econometrics – meaning, and significance of econometrics in business decisions - Methodology of econometric analysis – Nature and sources of data for econometric analysis – Preparation of data for analysis - Introduction to classical linear regression model - Assumptions of CLRM – Specification and estimation of bivariate and multiple regression models – Hypothesis testing and statistical inference – Properties of least square estimators (BLUE) – Basic model diagnostics using goodness of fit statistics– Regression terminology – Regression vs causation – Regression vs correlation – Reporting the results of regression analysis.		
Unit 2	: Econometric Modeling and Diagnostic Testing	16 Hours
Selection of model variables – Selection of functional form of regression – Model selection criteria Issues in regression modelling - Autocorrelation, Heteroscedasticity, Multicollinearity – Consequences, tests for detection and remedial measures – Model misspecification errors – Types, consequences and tests of misspecification errors – Errors of measurement and relevant consequences.		
Unit 3	: Econometric Analysis of Cross-Section Data	10 Hours
Cross-section data – Data considerations and preparation, Sources of cross-sectional data – Cross-section data models - Dummy variables: Nature, ANOVA & ANCOVA Models– Cautions in the use of Dummy Variable – Interaction Effect using Dummy Variable – Applications of Dummy Variables - Seasonal Analysis, Structural breakpoint analysis using dummy variables.		
Unit 4	: Econometric Analysis of Time Series Data	12 Hours
Time series concepts – Stationarity in time series: Concept, Significance, Tests of stationarity in time series, ACF and PACF functions, Unit root tests, Transforming nonstationary time series– Econometric modelling and forecasting using time series data – AR, MA, ARMA and ARIMA modelling – Diagnostics and forecasting using ARIMA – Event study methodology.		



Pedagogy	: lectures/ case analysis/assignments/class room interaction/lab
Reference/Readings	<ol style="list-style-type: none"> 1. Asteriou Dimitriou,(2006), Applied Econometrics, Palgrave Macmillan, New York 2. Cameroon Samuel (2005), Econometrics, McGraw Hill, New York. 3. Davidson, J. (2000) Econometric Theory, Blackwell, USA 4. Goldberger, A.S. (2000) Introductory Econometrics, Harvard University Press, Cambridge. 5. Greene, W. (2004) Econometric Analysis, Prentice Hall, New York. 6. Gujarati, D. (2004) Basic Econometrics, McGraw Hill, New Delhi. 7. Hayashi, F (2000), Econometrics, Princeton University Press, Princeton. 8. Patteson, Kerry (2000) An Introduction to Applied Econometric: TimeSeries Approach, Palgrave Macmillan, New York 9. Ramanathan Ramu (2002), Introductory Econometrics with applications,Thomson South Western, Singapore 10. Wooldridge (2006), Introductory Econometrics, Thomson-SouthWestern, Singapore.
Course Outcome	<p>Upon completion of the course learners will be able to:</p> <p>CO1. Apply methodology of regression analysis in developing models for data in social sciences.</p> <p>CO2. Perform diagnostic tests on regression models and improve their models.</p> <p>CO3. Demonstrate application of dummy variables for varied purposes in the context of cross-section data.</p> <p>CO4. Develop basic time series models for forecasting using ARIMA structure.</p> <p>CO5. Apply event study methodology on time series data for research and analytical purposes.</p>
Online Resources	<p>https://www.youtube.com/user/econometricsacademy</p> <p>https://www.youtube.com/user/patobi1</p> <p>https://sites.google.com/site/econometricsacademy/home</p> <p>https://www.economicnetwork.ac.uk/teaching/Online%20Text%20and%20Notes/Econometrics https://www.ssc.wisc.edu/~bhansen/econometrics/Econometrics.pdf</p>

Programme: M.Com

Course Code: **COO347**

Course Title: **Entrepreneurship Management**

Number of Credits: 4

Effective from AY: 2020-21

Need of the Course :	<p>Entrepreneurship is important, as it has the ability to improve standards of living and create wealth, not only for the entrepreneurs but also for related businesses. Entrepreneurs also help drive change with innovation, where new and improved products enable new markets to be developed.</p>
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Description of the Course :	The course will inspire students and help them imbibe an entrepreneurial mind- set. The students will learn what entrepreneurship is and how it has impacted the world and their country. They will be introduced to key traits and the DNA of an entrepreneur, and be given an opportunity to assess their own strengths and identify gaps that need to be addressed to become a successful entrepreneur.	
Objectives of the Course :	At the completion of this course, students should be able to: <ol style="list-style-type: none"> 1. The objective of this course is to develop and strengthen entrepreneurial quality and motivation amongst the students. 2. To motivate the entrepreneurial instinct and to develop necessary knowledge and skills among the students. 	
Cours		
Unit 1	: Entrepreneur & Entrepreneurship	12
Meaning and Importance, Evolution of term 'Entrepreneurship', Factors influencing entrepreneurship', Characteristics of an entrepreneur, Types of entrepreneurs, New generations of entrepreneurship viz. social entrepreneurship, Entrepreneurship, Health entrepreneurship, Tourism entrepreneurship, Women entrepreneurship etc., Barriers to entrepreneurship.		
Unit 2	: Business Planning Process:	12
Meaning of business plan - Business plan process - Advantages of business planning - Marketing plan - Production/operations plan - Organization plan - Financial plan - Final Project Report with Feasibility Study - preparing a model project report for starting a new venture.		
Unit 3	: Organization Assistance	12
Assistance to an entrepreneur, New Ventures, Industrial Park (Meaning, features, & examples), Special Economic Zone (Meaning, features & examples), Financial assistance by different agencies, MSME Act Small Scale Industries, Carry on Business (COB) license, Environmental Clearance, National Small Industries Corporation (NSIC), Financial assistance to MSME, Modernization assistance to small scale unit, The Small Industries Development Bank of India(SIDBI), The State Small Industries Development Corporation(SSIDC).		



	assignment or a combination of some of these. The sessions shall be interactive to enable peer group learning.
Reference /Readings	<ol style="list-style-type: none"> 1. David holt Entrepreneurship , New Venture Creation , Prentice Hall India. 2. S.S. Khanka ,Entrepreneurial Development S.Chand& Company Ltd. NewDelhi 3. Peter F. Drucker , Innovation and Entrepreneurship 4. Vasant Desai, Dynamics of Entrepreneurship Development ,Himalaya Publication house
Course Outcome	<p>Upon completion of the course the students will be able to:</p> <p>CO1: Develop awareness about entrepreneurship and successful entrepreneurs. CO2: Develop an entrepreneurial mind-set by learning key skills such as design, personal selling, and communication.</p> <p>CO3: Understand the DNA of an entrepreneur and assess their strengths and weaknesses from an entrepreneurial perspective.</p>
Online Resources	<ul style="list-style-type: none"> • https://old.mu.ac.in/wp-content/uploads/2014/04/Management-PAPER-V-ENTREPRENEURSHIP-Management-final-book.pdf • https://news.gcse.org/2011/10/24/what-is-entrepreneurial-management/ • https://www.gopalancolleges.com/gcem/course-material/ece/course-plan/sem-V/management-and-entrepreneurship-10AL51.pdf

Semester IV (Accounting and Finance) Syllabus

Programme: M.Com.

Course Code: **COO430**

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

Number of Credits: 4

Effective from AY: 2020-21

Need of the Course	: Security analysis is about valuing the assets, debt, warrants, and equity of companies from the perspective of outside investors using publicly available information. Also, building a successful investment plan require a fundamental change in the way we think about investing. The purpose of this course is to provide analytical skills for better analysis of securities and management of portfolios.
Description of the Course	: The course outlines the topics such as Analysis of Risk & Return, Valuation and Analysis of Equity & Debt, Portfolio Analysis & Selection, and Portfolio Performance Evaluation & Revision, which are essential components for investment and trading in financial markets.
Objectives of the Course	: The following are the main objectives of the course - <ol style="list-style-type: none"> 1. To enable students to understand the analysis of Return and Risk of Securities. 2. To enable students to analyse the Equity and Debt of companies. 3. To enable students to analyse and select a Portfolio. 4. To enable students to evaluate Portfolio performance and revise the portfolios.



Course Content		
Unit 1	: Introduction to Security Analysis	12 Hours
Risk and Return Analysis - Security return and risk – Systematic and Unsystematic Risk – Sources of Risk - Measurement of Risk and Return- Risk and Return analysis (Including problems) - Fundamental Analysis: Meaning – Objectives – Economy Analysis – Economic Forecasting –Forecasting Techniques – Industry Analysis – Industry Life Cycle – Company Analysis – Operating Analysis – Management Analysis – Financial Analysis - Technical Analysis: Meaning – Assumption of Technical Analysis – Dow Theory – Trends and Trend Reversal –Oscillators – Relative Strength Index – Charting – Types of Price Charts – Price Patterns – Other Technical Indicators		
Unit 2	: Equity and Debt Valuation and Analysis	12 Hours
Valuation of Equity: Share valuation Model – Dividend Discount Model - One Year Holding Period -- Multiple Year Holding Period – Constant Growth Model – Multiple Growth Model – Multiplier Approach to Share Valuation (Including problems) - Valuation of Debt: Issuers of debt securities - Features of debt securities- Types of bonds - Current Yield- Discounted cash flow approach- Yield to maturity- Relationship between bond price and its yield to maturity- Yield Curve (Including problems)		
Unit 3	: Portfolio Analysis and Selection	12 Hours
Meaning of portfolio management – Portfolio Management Process - Objectives of Portfolio - Traditional and Modern Portfolio Theories - Feasible Set of Portfolios – Efficient Frontier – Optimal		
Portfolios – Corner Portfolios - Return on Portfolio – Risk on Portfolio – Diversification of Portfolio - Efficient Frontier – Minimum Variance Analysis - Portfolio theory - Markowitz Model - Sharpe’s single index model - Efficient frontier – Capital Asset Pricing Mode I - Arbitrage Pricing Theory (Including problems)		
Unit 4	: Portfolio Performance Evaluation and Revision	12 Hours
Portfolio Performance Evaluation - Need – Meaning – Risk Adjusted Returns – Performance Evaluation Ratios – Sharpe’s Ratio – Treynor’s Ratio – Jenson Ratio – Portfolio Revision - Need for Revision – Meaning – Constraints –Portfolio Revision strategies – Formula Plans – Constant Rupee Value Plan – Constant Ratio Plan – Dollar Cost Averaging. (Including problems)		
Pedagogy	: Lectures / classroom discussion / presentation / case studies / group project / assignment or a combination of some of these. The sessions shall be interactive to enable peer group learning.	



Reference/Readings	<ol style="list-style-type: none"> 1. Chandra, P. (2017). <i>Investment Analysis and Portfolio Management</i>. McGraw-Hill Education. 2. Fischer, D. E. & Jordan, R. J. (2016). <i>Security Analysis and Portfolio Management</i>, Pearson Education India. 3. Graham, N., & Dodd, D. L. (2009). <i>Security Analysis</i> (Sixth Edition). Tata McGraw-Hill Education. 4. Punithavathy, P. (2013). <i>Security Analysis and Portfolio Management</i> (Second Edition). Vikas Publishing House. 5. Ranganathan, M. (2006). <i>Investment Analysis and Portfolio Management</i>. Pearson Education India. 6. Reilly, F. K., & Brown, K. C. (2012). <i>Analysis of Investment and Management of Portfolios</i>. South-Western Cengage Learning.
Course Outcome	<p>: Upon completion of this course, students will be able to:</p> <p>CO1: Perform Return and Risk analysis of Companies. CO2: Analyse the Equity and Debt of companies. CO3: Analyse and Select a Portfolio. CO4: Evaluate Portfolio Performance and Revise the Portfolios.</p>
Online Resources	<p>e-PG Pathshala – Commerce – Security Analysis and Portfolio Management https://epgp.inflibnet.ac.in/Home/ViewSubject?catid=6 ICAI – Security Analysis https://resource.cdn.icai.org/57041bos46238cp3.pdf ICAI – Portfolio Management https://resource.cdn.icai.org/57043bos46238cp5.pdf ICSI – Financial and Strategic Management https://www.icsi.edu/media/webmodules/Final_FSM_Book_DecSession.pdf</p>

Programme: M.Com

Course Code: **COO431**

Course Title: **Treasury and Foreign Exchange Management**

Number of Credits: 4

Effective from AY: 2020-21

Need of the Course	<p>: The Committee on Capital Market and Investors Protection conducts Certificate Course on Forex and Treasury Management (FXTM) for professional development of the members in this field. This course covers foreign exchange market, money market, bond market operations and related financial products. It therefore analyses the international finance environment within which banks, other intermediaries and companies operate and how it affects their operations in treasury</p>
Description of the Course	<p>: This course aims at enabling the students to acquire skills for treasury management and understand the intellectual foundations of global financial markets, instruments and products, as also their use in managing financial risks.</p>



Objectives of the Course	: The object of the study is enable the students understand 1. Objectives of Treasury Management 2. Function and scope of Treasury Management	
Course Content		
Unit 1	: Introduction to Treasury Management	12 Hours
Meaning, Objectives, Significance, Functions and Scope of Treasury Management, Relationship between Treasury Management and Financial Management, Present Status of Treasury Management in India.		
Unit 2	: Treasury Organization	12 Hours
Picking the Right Model, Organisation Models: Dimensions, Role and Responsibilities of Chief Finance Officer Tools of Treasury Management; Internal Treasury, Controls; Liquidity Management, Regulation, Supervision and Control of Treasury Operations, Implications of Treasury on International, Treasury Operations in Banking.		
Unit 3	: Introduction to Forex Management	12 Hours
Introduction, Nature of Forex Management, Scope of Forex Management, Significance of Forex Management, Forex Manager and his Skills, Foreign Exchange Market and its Structure, Organisation of Foreign Exchange Market in India, Participant in Forex Market.		
Unit 4	: Foreign Exchange Exposure Management	12 Hours
Foreign Exchange Rates and its Determination, Exchange Rate Quotes; Types of Exchange Rates; Forex Trading; Currency Futures and Options, Foreign Exchange Risk Exposures and their Management; Exchange Rate Forecasting; Risk in Foreign Exchange Business		
Pedagogy	: The following methods and forms of study are used in the course • Lectures/ classroom discussion/ presentation/ case study/ group project/ assignment or a combination of some of these. The sessions shall be interactive to enable peer group learning.	
Reference/Readings	<ol style="list-style-type: none"> 1. Bharati Pathak, Indian Financial System, 2. Dr. P. K. Srivastava, Banking theory and Practice, Himalaya Publishing House. 3. Dudley Lockett, Money and Banking, McGraw Hill. 4. Gerald Hatler, Bank Investments and Funds Management, Macmillan 5. M. Y. Khan, Indian Financial System, Tata McGraw Hill. 6. Principles of Banking, Indian Institute of Banking and Finance, Macmillan. 7. Srivastava, Divya Nigam, Management of Indian Financial Institutions, Himalaya Publishing House. 8. Stigum, Managing Bank Assets and Liabilities, Dow-Jones Irwin. 9. Vasant Desai, Banks and institutional management, Himalaya Publishing House. 10. Vasant Joshi, Vinay Joshi, Managing Indian Banks- Challenges Ahead", Response Books. 	



Course Outcome	<p>: After the completion of the course the students will be able to:</p> <p>CO1:To have a contextual appreciation of the changes taking place in the global financial market, the issues facing the corporate financial manager, the development of academic theory and of practice in explaining and managing the financial risk which these changes bring.</p> <p>CO2:Understand and conquer the complexities of FX and treasury management CO3:Be able to solve integrated and practical treasury problem and Identify and evaluate exchange rate risks facing domestic and multinational companies.</p>
Online Resources	<ol style="list-style-type: none"> 1. https://kb.icai.org/pdfs/PDFFile5b27884a1fc143.87311237.pdf 2. https://www.icsi.edu/media/webmodules/publications/FTFM_Final.pdf 3. http://kb.icai.org/pdfs/PDFFile5b28c9fa2b0ee6.35744547.pdf

Programme: M.Com

Course Code: **COO433**

Course Title: **Commodity Derivatives**

Number of Credits: 4

Effective from AY: 2020-21

Need of the Course :	Commodity Derivative segment is one of the sectors in Indian economy where demand for manpower is outpacing supply. Financial Institution, NBFCs, Intermediary homes and bankers have started showing interest in the commodity market and have started playing a prominent role. However, these institutions are facing shortage of personnel trained in commodity futures. This diploma course will give necessary knowledge in commodity derivatives.
Description of the Course :	This course is designed to enable the students to understand about the Structure of commodity Markets in India, Pricing Mechanism of Commodity Futures, various Commodity Derivatives Products and Strategies and, Trading, Clearing and Settlement.
Objectives of the Course :	<p>At the completion of this course, students should be able to:</p> <ol style="list-style-type: none"> 1. have a workable knowledge of the forces that drive commodity markets 2. apply economic analysis and critical thinking to evaluate real-world problems in commodity marketing 3. discuss and support their opinions using economic principles and data 4. appreciate the importance and complexity of economic analysis in commodity markets 5. realize that economic tools are useful to organize their thoughts when analysing commodity markets, and not a set of facts to memorize



Course Content		
Unit 1	: Introduction	12 Hours
Meaning, History and Origin, Types of Commodities Traded, Structures of Commodities Market in India, Participants in Commodities Market, Trading in Commodities in India (Cash and Derivative Segment), Reasons for Investing in Commodities, Difference between Commodity Derivatives and Financial Derivatives, Commodity Exchange in India.		
Unit 2	: Commodity Futures and Hedging	12 Hours
Commodity Futures: Futures Contract Specification, Terminologies Concept of Convergence, Relationship between Futures Price and Expected Spot, Price, Basis and Basis Risk, Pricing of Futures Contract, Cost of Carry Model, Convenience Yield. Hedging: Speculation and Arbitrage using Futures, Long Hedge – Short Hedge, Cash and Carry Arbitrage, Reverse Cash and Carry Arbitrage, Payoff for Futures Contract		
Unit 3	: Commodity Options	12 Hours
Options: Options Contract Specifications, Terminologies, Call Option, Put Option, Difference between Futures and Options, Trading of Options, Valuation of Options Contract, Factors Affecting Option Premium, Payoff for Option Contract.		
Unit 4	: Trading Mechanism and Clearing & Settlement	12 Hours
Trading Mechanism Membership on Commodity Derivatives Exchange, Trading System in Commodity Derivatives Exchange, Selection Criteria of Commodities for Trading on Derivatives Exchanges, Contract Specifications for Various Commodity Derivatives Contracts Clearing and Settlement, Delivery Process, Entities Involved in the Clearing and Settlement Process Premium/Discount, Penalty for Delivery Default by the Seller, Deliveries in the Case of Physical Delivery, Risk Management for Exchange Traded		
Pedagogy	The following methods and forms of study are used in the course <ul style="list-style-type: none"> • ICT enabled Classroom teaching/ Case study/ Practical / live assignment/ Interactive class room discussions, Live terminal 	
Reference/Readings	<ol style="list-style-type: none"> 1. Chatnani, (2010), Commodity Markets, 1st edition, Tata McGraw Hill. 2. Commodities Market Module, Workbook from NSE 3. Hirschey, (2010), Investments: Analysis and Behaviour, 1st edition, Tata McGraw Hill. 4. Indian Institute of Banking & Finance, (2007), Commodity Derivatives, Macmillan India Ltd. 5. J. D. Hamon, Advanced Commodity trading Techniques, Windsor books. 6. J. R. Varma, Derivatives and Risk Management, McGraw Hill Pvt. Ltd, 1st edition 7. John C. Hull and Sankarshan Basu, Options, Futures and other Derivatives, Pearson 7th edition 8. Kleinman, George, (2001), Commodity Futures & Options, 2nd (revised, illustrated edition), Prentice Hall. 9. NCFM Commodity Derivatives Module work book. 10. Nick Battley, Introduction to commodity Futures, Irwin 11. R. Parameshwaran, Futures and options, McGraw Hill Pvt. Ltd. 1st Edition 12. Stephens, John. (2001), Managing Commodity Risk, John Wiley & Sons. 	



Course Outcome	Upon completion of the course the students will be able to: CO1: understand the derivatives trading in commodities and its riskmanagement CO2: understand the mechanism of commodity derivative trading
Online Resources	<ol style="list-style-type: none"> 1. https://www.cfainstitute.org/en/membership/professional-development/refresher-readings/introduction-commodities-commodity-derivatives 2. http://www.himpub.com/documents/Chapter1473.pdf 3. https://www.madhyam.org.in/wpcontent/uploads/2015/04/Commodity-Guide.pdf

Programme: M. Com
 Course Code: **COO435**
 Course Title: **Venture Capital and Private Equity**
 Number of Credits: 4
 Effective from AY: 2020-21

Need of the Course :	The present globalized world, need for entrepreneurial talents are gaining prominence as it provides employment opportunities for all other growth agents for economic transformation. Those who are having the qualities of becoming entrepreneurs must know the different ways of financing the new ideas and one such financing avenues available is venture capital and private equity. The intricacies of how and in what way funding can be obtained from venture capitalists requires complete understanding of the way in which the functioning of venture capital and private equity is carried out.
Description of the Course :	This course is designed to give awareness among the students about the various innovative approaches required to meet today's unprecedented investment challenges. This course provides the historical background of origin, development, growth, evolution and present status of venture capital around the world. The legal structure provides the required understanding about how and in what way the new ventures can obtain funding by following the proper legal formalities. How the business is valued is also covered which enables the entrepreneurs to submit an acceptable and viable business plans. Different strategies followed by the venture capitalists provides an in-depth knowledge about business life cycles and also how effective exit strategies can be planned well in advance when the maturity time comes for venture capitalists to exit from the business venture.
Objectives of the Course :	This paper provides students with a basic information w.r.t (1) understand the evolution of venture capital financing over the years, (2) identify various legal structure of venture capital firms, (3) evaluate potential business ideas and prepare a successful business plan, and (4) different stages of life cycles and how venture capitalists carry out financing, including the exit strategy.



Course Content		
Unit 1	: Introduction to Private Equity	12 Hours
Concept of PE and its characteristics – Definition –Difference between PE, VC and Hedge Funds –Nature of PE Firm – Players in the PE market – benefits of PE finance – Venture Capital – Over view to Venture Capital – definition – features - types- roles		
Unit 2	: Legal Structure	12 Hours
PE Fund - Legal structure and terms - Private equity investments and financing - Private equity funds and private equity firms - Investment features and considerations.		
Unit 3	: Valuation Approaches	12 Hours
Structure and regulation of Venture Capital and Private Equity – Business Cycle of PE – Structure of VCPE firms – Limited liability partnerships - Routes of VCPE investments in India - Regulatory aspects of VCPE investments – Valuation approaches – risk and return – analysis of funds – conventional method – revenue multiplier method		
Unit 4	: Strategies adopted during the Business Life Cycles	12 Hours
Strategies of PE – leverage Buyout – growth capital – mezzanine capital – distressed debt – other Strategies – Size and performance and economic environment of PE global context – PEPI and Fund Indices – PE in India an overview – Due Diligence – Procedure and challenges – Due diligence in emerging PE Market – investing in developing market – past performance and strategy.		
Modes of Exits in Indian Context and Challenges involved – IPO-Promoter Buyback – Sale to other PE Funds – Sale to other strategic Investor – Stake Swap – M&As –open market – Secondary Market		
Pedagogy	The following methods and forms of study are used in the course <ul style="list-style-type: none"> Lectures, Case Studies and Self-study (doing home assignments basedon reading research papers in the area of venture capital financing). 	
Reference/Readings	<ol style="list-style-type: none"> Chary, T. S, Venture Capital , Delhi Macmillan India, 2005 Venture capital, Hyderabad The ICFAI University Press, 2004. Pandey, I. M, Venture Capital: Indian experience, New Delhi Prentice-Hallof India Pvt.Ltd. 1996 Verma, J. Venture Capital Finanacing in India , New Delhi Response Books1999 Caselli, Stefano Venture capital : A Euro-system approach , Berlin Springer,Verlag, 2004 Vandana Panwar, Venture capital funding, Neha Publishers & Distributors,2010 Stephen Bloomfield, Venture Capital Funding: A practical guide to raisingfinance 2nd Edition, Kogan Page Limited, 2009 Josh Lerner, Felda Hardymon, Ann Leamon,Venture Capital, Private Equity, and the Financing of Entrepreneurship, John Wiley & Sons,2009 Grenville Phillips, Venture Capital & SME Financing: in Less Developed Countries & Small Island States, Xlibris Corporation, 2010 	
Course Outcome	Upon Completion of the course the students will be able to: CO1: Understand the concept of and ways of obtaining venture capital. CO2: Make calculated decision by strictly following legal formalities. CO3: Value the potential business ideas and prepare a successful business plan. CO4: Understand different strategies followed during the business life cycles. CO5: Decide about all the possible exit strategies for smooth transition.	



Online Resources	https://ivca.in/ / https://nvca.org/ / https://en.wikipedia.org/wiki/Venture_capital https://www.youtube.com/channel/UCmdl-Y9DGqUzVXGZ-o1pOQ https://libguides.stanford.edu/venture-capital-and-private-equity https://medium.com/venture-evolved/resources-for-those-interested-in-venture-capital-and-private-equity-3964d0734273
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Semester IV (Business Management) Syllabus

Programme: M.Com.

Course Code: **COO442**

Course Title: **Industrial and Rural Marketing**

Number of Credits: 4

Effective from AY: 2020-21

Need of the Course	:The industrial marketers face many distinctive marketing situations not normally encountered in the consumer market. Further, the industrial market has been the back bone of the high standard of living enjoyed by consumers in past or since the industrial revolution at global level. Also, the growth of rural marketing leads to increased business operations, professional activities, and services that can generate a lot of employment opportunities. Thus, the need of this course to familiarize students with the various aspects of Industrial and Rural Marketing.	
Description of the Course	:The course outlines the topics: Introduction to Industrial Marketing, Industrial Marketing Channel Management, Pricing, and Sales Promotion, Introduction to Rural Marketing, and Rural Marketing Strategies	
Objectives of the Course	: The following are the main objectives of the course - <ol style="list-style-type: none"> 1. To enable students to understand the various aspects of Industrial Marketing. 2. To provide insights about Industrial Marketing Channel Management, Pricing, and Sales Promotion. 3. To enable students to understand the various aspects of Rural Marketing. 4. To enable students to develop Rural Marketing Strategies. 	
Course Content		
Unit 1	: Introduction to Industrial Marketing	12 Hours
Industrial Marketing – Concept – Features – Functions of Industrial Marketing Executive – Types of Industrial Product – Industrial Customer: Buying stages – Buying Stages – Decision-making Unit – Factors Influencing Purchasing Decisions – Human Dimension – Purchasing Systems and Techniques – Planning the Market Offering		
Unit 2	:Industrial Marketing Channel Management, Pricing, and Sales Promotion	12 Hours
Main Distribution Channels – Aspects of Contractual Arrangements – Merits and limitations of the Use of Middlemen – Factors in Channel Choice – Selling to Middlemen – Pricing Models – Pricing Objectives – Price Monitoring – Use of Probability in Pricing – Legislation and Pricing – Export Pricing – Sales Promotion – Personal Selling – COMPACT Model – Advertising – Other forms of Sales Promotion – Co-ordination of Promotion		



Unit 3	: Introduction to Rural Marketing	12 Hours
Rural Marketing – Meaning – Evolution of Rural Marketing – Rural Environment – Rural Economic Structure – Rural Infrastructure – Rural Marketing Mix – Evolving Rural Consumer – Evolution of Rural Distribution Channels – Rural Retail Environment – Emergence of Modern Retail in Rural Areas – Channel Behaviour in Rural Areas – Distribution Models in Rural Markets – Rural-centric Distribution Models		
Unit 4	:Rural Marketing Strategies	12 Hours
Product Strategies – Product Concept – Rural Product Classification – Product Decisions and Strategies – Pricing Strategies – Pricing in Rural India – Market Entry Strategies – Product Mix Pricing Strategies – Price Adjustment Strategies – Communication Strategies for Rural Markets – Challenges in Rural Communication – Developing Effective Rural Communication		
Pedagogy	: Lectures/ classroom discussion/ presentation/case study/ group project/ assignment or a combination of some of these. The sessions shall be interactive to enable peer group learning.	
Reference/Readings	<ol style="list-style-type: none"> 1. Havaladar, K. K. (2005). <i>Industrial Marketing – Text and Cases</i> (Second Edition). Tata McGraw-Hill Publishing Company Limited. 2. Kashyap, P. (2016). <i>Rural Marketing</i> (Third Edition). Pearson Education Limited. 3. Krishnamacharyulu, C. S. G. (2011). <i>Rural Marketing – Text and Cases</i> (Second Edition). Pearson Education Limited. 4. Lee, D. D. (1984). <i>Industrial Marketing Research – Techniques and Practices</i> (Second Edition). Van Nostrand Reinhold Company. 5. McTavish, R., & Maitland, A. (1980). <i>Industrial Marketing</i>. The MacMillan Press Ltd. 6. Mukerjee, H. S. (2009). <i>Industrial Marketing</i>. Excel Books. 7. Singh, A. K., & Pandey, S. (2005). <i>Rural Marketing – Indian Perspective</i>. New Age International (P) Limited. 8. Velayudhan, S. K. (2007). <i>Rural Marketing – Targeting the Non-urban Consumer</i> (Second Edition). Sage Publication Inc. 	
Course Outcome	: Upon completion of this course, students will be able to: CO1: Discuss various aspects of Industrial Marketing. CO2: Discuss about Industrial Marketing Channel Management, Pricing, and Sales Promotion CO3: Discuss various aspects of Rural Marketing. CO4: Develop Rural Marketing Strategies.	
Online Resources	National Digital Library of India – Industrial Marketing https://ndl.iitkgp.ac.in/result?q={%22t%22:%22search%22,%22k%22:%22industrial%20marketing%22,%22s%22:%22,%22b%22:%22filters%22:[]}} National Digital Library of India – Rural Marketing https://ndl.iitkgp.ac.in/result?q={%22t%22:%22search%22,%22k%22:%22Rural%20marketing%22,%22s%22:%22,%22b%22:%22filters%22:[]}} e-PG Pathshala – Rural Marketing https://www.youtube.com/watch?v=Z24sfq59R5U	



Programme: M. Com
 Course Code: **COO443**
 Course Title: **International Marketing**
 Number of Credits: 4
 Effective from AY: 2020-21

Need of the Course	The subject ' International Marketing ' helps in understanding the complexities in the Global marketing environment and learn International marketing concepts, product strategy and branding issues, pricing and communicating decisions, negotiations with customers, International marketing research and Global E-marketing.
Description of the Course	This course is designed to motivate the students to understand (1) Introduction to International Marketing and Global Marketing Environment (2) Product Strategy and Branding for International Markets (3) Pricing and Communication Decision for International Markets (4) Negotiating with International Customers, International Marketing Research and Global E-Marketing.
Objectives of the Course	<ol style="list-style-type: none"> 1. To understand International Marketing and Global marketing environment. 2. To understand the Product strategy, Branding and Pricing of products. 3. To acquire knowledge and understanding of International marketing research, Global E-marketing, communicating and negotiating with customers.

Course Content

Unit 1	: Introduction to International Marketing and Global Marketing Environment	12 Hours
<p>Introduction to International Marketing – Introduction – Scope of International Marketing - Environmental and Cultural Dynamics of Global Markets - Main Functions in International Marketing - International Marketing vs. Domestic Marketing - Principles of International Marketing - Management Orientations (Ethnocentric, Polycentric, Regiocentric and Geocentric Orientations) - Benefits of International Marketing.</p> <p>Global Marketing Environment – Definition – Reasons for Global Marketing Environment – Models of Environmental Analysis – PEST – SLEPT – STEEPLE - Factors within the Global Environment.</p>		
Unit 2	: Product Strategy and Branding for International Markets	12 Hours
<p>International Products - New Product Development (Identifying New Product ideas – International New Product Department – Testing New products in National Markets) - International Product Planning - Product Adoption vs Standardization - International Product Marketing - Factors influencing Product Adaptation in International Markets – International Product Life Cycle - Product Strategy (Importance of Product Strategy - Elements of a Product Strategy - Creating Product Strategy - Power of the Product Strategy).</p> <p>Branding Issues – Strategic International Branding – Themes of Brand as Differentiator – Local Vs Global Brands – Strategic Advantages of Building International Brands.</p>		
Unit 3	: Pricing and Communication Decision for International Markets	12 Hours
<p>Pricing Decisions - Factors affecting International Pricing Strategies - Factors affecting Pricing Decisions Pricing Approaches - Pricing Issues in International Marketing.</p> <p>Communication in Marketing - Steps in Developing an Effective Communication - Integrated Marketing</p>		



Communication - Global Communication Strategy - Factors Influencing Communication Decisions - Advertising - Public Relations - Personal Selling - Sales Promotion.		
Unit 4	: Negotiating with International Customers, International Marketing Research and Global E-Marketing	12 Hours
<p>Negotiating with International Customers – The Pervasive Impact of Culture on Negotiation Behaviour- Implications for Managers and Negotiators - Negotiations with Interest to Customers - Cultural Differences - Differences in Language and Non-verbal Behaviours – Differences in Values - Differences in Thinking and Decision-making Process.</p> <p>International Marketing Research - Scope of International Marketing Research - Research of Industry, Market Characteristics and Market Trends (Buyer Behaviour Research -Product Research - Distribution Research - Promotion Research - Pricing Research).</p> <p>Global E-Marketing - Benefits of Global E-Marketing - Factors influencing the Global E-Marketing Strategy (Diversity of regulations - Infrastructure - Geographical distance - Language - User Demographics - Buyer behaviour - Payment systems).</p>		
Pedagogy	<p>The following methods and forms of study are used in the course</p> <ul style="list-style-type: none"> ? Lectures, Case Studies and Self -study (doing home assignments based on reading and understanding different International marketing) ? Self-study on reading reference books in International marketing management area to understand the importance of international marketing, product decisions, pricing decisions, marketing research, communication and negotiating with customers. ? In addition to the lectures, review sessions with self learning of advanced areas in the course with latest developments. 	
Reference/Readings	<ol style="list-style-type: none"> 1. Global Marketing Management; Kiefer Lee and Steve Carter; 3rd Edition; Oxford University Press, 2012. 2. International Marketing; Phillip R. Cateora, John L. Graham and Mary C. Gilly; 17th Edition; McGraw-Hill Education 2016. 3. International Marketing; Michael R. Czinkota and Ilkka Ronkainen; 10th Edition; South-Western College Publishing, 2013. 4. International Marketing; Dr. Shakeel Ahmad Siddiqui; Dreamtech Press, 2011. 5. International Marketing; Vasudeva PK; 4th Edition, Excel Books, 2010. 6. International Marketing and Export Management; Gerald Albaum, Edwin Duerrand Alexander Josiassen; 8th Edition; Pearson, 2016. 7. International Marketing: Strategy and Theory; Sak Onkvisit and John J. Shaw; 5th Edition; Routledge Publishing, 2009. 	
Course Outcome	<p>Upon Completion of the course the students will be able to:</p> <p>CO1: Evaluate the International marketing environment.</p> <p>CO2: Understand and learn New product development ideas, product marketing strategies and branding issues.</p> <p>CO3: Realize pricing decisions, strategies and communication decisions in International marketing.</p> <p>CO4: Develop skills for International marketing research and negotiating with customers.</p>	



<p>Online Resources</p>	<p>Website Links: https://www.tutorialspoint.com/advertisement_and_marketing_communications/marketing_communications_introduction.htm https://www.linkedin.com/pulse/difference-between-swot-pest-steep-steeple-analysis-mohammadpourfard/ https://www.business-to-you.com/scanning-the-environment-pestel-analysis/ https://strategicmanagementinsight.com/tools/pest-pestel-analysis.html http://epgp.inflibnet.ac.in/Home https://nptel.ac.in/courses/110/104/110104068/ http://egyankosh.ac.in/handle/123456789/3159 http://egyankosh.ac.in/handle/123456789/3143 http://egyankosh.ac.in/handle/123456789/15879 http://egyankosh.ac.in/handle/123456789/17435 https://www.youtube.com/watch?v=sP2sDw5waEU https://www.slideshare.net/</p> <p>Online E-Books Links: 1. International Marketing: Analysis and Strategy By John Shaw, Sak Onkvisit https://www.pdfdrive.com/international-marketing-analysis-and-strategy-fourth-edition-e18760455.html 2. INTERNATIONAL MARKETING by Francis Cherunilam https://www.pdfdrive.com/international-marketing-e53714846.html 3. International Marketing & Export Management by Gerald Albaum & Edwin Duerr https://www.pdfdrive.com/international-marketing-export-management-e188290586.html</p>
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Programme: M.Com.
 Course Code: **COO446**
 Course Title: **International Trade and Environment**
 Number of Credits: 4
 Effective from AY: 2020-21

<p>Need of the Course</p>	<p>: The international trade between different countries is an important factor in raising living standards, providing employment and enabling consumers to enjoy a greater variety of goods. International trade has occurred since the earliest civilizations began trading, but in recent years international trade has become increasingly important with a larger share of Gross Domestic Product devoted to exports and imports. The need of this course to provide insights about various aspects of International Trade and Environment which are vital in today's world of Globalization.</p>
<p>Description of the Course</p>	<p>: The course outlines the topics: Introduction to International Trade, Theories of International Trade, International Business Environment, and Globalization, its Challenges and Changes in International Business Environment</p>



Objectives of the Course	: The following are the main objectives of the course - <ol style="list-style-type: none"> 1. To enable students to understand the significance of International Trade. 2. To provide insights about various Theories of International Trade 3. To provide overview of International Business Environment. 4. To enable students to discuss about Globalization, its Challenges, and Changes in International Business Environment. 	
Course Content		
Unit 1	: Introduction to International Trade	14 Hours
Introduction – Importance of International Trade – Trade, Growth, and Economic Interrelatedness – Trade and National Characteristics – Sectoral Structure of Trade – Causes of International Trade – The No-Trade Model – Distribution of Gains from Trade: Big versus Small Countries– Trade Creation and Trade Diversion – International Trade Institutions and Rules – Trade Policy and Environmental Regulations – Trade and the Environment		
Unit 2	: Theories of International Trade	10 Hours
Mercantilist’s Version – Absolute and Comparative Advantage – Factor Proportions theory – Neo-Factor Proportions Theory – Country Similarity Theory – Intra-Industry Trade – Trade in Intermediate Products and Services: Outsourcing – National Competitive Advantage – Terms of Trade		
Unit 3	: International Business Environment	14 Hours
Introduction – Classification of Environmental Forces – Environmental Stakeholders – Geo-Political Scales – Model of Business Environment – Perceptual Filters – Dynamism and Complexity – Environmental Forecasting – Forecasting in Dynamic and Complex Environment – Forecasting Techniques – Impact Analysis – Environmental Analysis and Strategic Process		
Unit 4	: Globalization, Challenges and Changes	10 Hours
Globalization – Consequences of Globalization – Changes in International Business Environment – Nature of International Business Environment – Implications for Individuals and Groups – Implications for Organizations – Implications for Governments – Changing Scope of Public Sector – Future Trends		
Pedagogy	: Lectures/ classroom discussion/ presentation/case study/ group project/ assignment or a combination of some of these. The sessions shall be interactive to enable peer group learning.	



Reference/Readings	<ol style="list-style-type: none"> 1. Bardhan, P. (2003). <i>International Trade, Growth, and Development</i>. Blackwell Publishing Limited. 2. Brooks, I., Weatherston, J., & Wilkinson, G. (2011). <i>The International Business Environment – Challenges and Changes</i> (Second Edition). Pearson Education Limited. 3. Choi, E. K., & Harrigan, J. (2003). <i>Handbook of International Trade</i>. Blackwell Publishing Limited. 4. Markusen, J. R., Melvin, J. R., Kaemfer, W. H., & Maskus, K. E. (1995). <i>International Trade – Theory and Evidence</i>. McGraw-Hill, Inc. 5. Schaffer, R., Agusti, F., & Dhooge, L. J. (2014). <i>International Business Law and its Environment</i> (Ninth Edition). Cengage Learning. 6. Sharan, V. (2011). <i>International Business – Concept, Environment and Strategy</i> (Third Edition). Pearson Education Limited.
Course Outcome	<p>: Upon completion of this course, students will be able to:</p> <p>CO1: Discuss the significance of International Trade</p> <p>CO2: Apply various Theories of International Trade</p> <p>CO3: Discuss various aspects of International Business Environment</p> <p>CO4: Analyse the Consequences of Globalization and Changes in International Business Environment</p>
Online Resources	<ul style="list-style-type: none"> • e-PG Pathshala – Commerce – Business Environment https://epgp.inflibnet.ac.in/Home/ViewSubject?catid=6 • e-PG Pathshala – Management – Business Environment https://epgp.inflibnet.ac.in/Home/ViewSubject?catid=23 • National Digital Library of India https://ndl.iitkgp.ac.in/result?q={%22t%22:%22search%22,%22k%22:%22International%20trade%20and%20environment%22,%22s%22:%22b%22:%22filters%22:[]}}



Programme: M. Com
 Course Code: **COO449**
 Course Title: **Organisational Behaviour**
 Number of Credits: 4
 Effective from AY: 2020-21

Need of the Course	The course helps the students to study the complex nature of human beings in organizations by identifying causes and effects of that behaviour. It is very important to study organizational behaviour because it provides an understanding of why people behave in certain manner in organizations. OB helps in predicting and controlling human behaviour. Hence the course is designed to facilitate understanding of the individual behaviour and group behaviour at the work place.
Description of the Course	This course covers all essential topics that will enhance the knowledge of students in "Organizational Behaviour". It covers topics related to the organizational multidiscipline which provides an understanding of individual behavior, Various types of Groups operating in an organization, Power and Organizational Politics, Conflict Management Causes, Effects and Management of conflict at different levels of conflict and change management, Stress Management and Counseling.
Objectives of the Course	<ul style="list-style-type: none"> • The course is designed to bring an understanding among the students about the behaviour of individual and group in an organization. • It also provides ways to deal with the different levels of conflict and manage it. In this competitive world where there is a huge race among the individuals, the understanding of one's own self and others can help to gain the advantage. • Human behaviour is unpredictable in nature so understanding of causes and effects of the behaviour is important area for individual who interacts in the community and society

Course Content

Unit 1	: Organizational Behaviour – Understanding Self.	12 Hours
Organisational Behaviour – Organisational Multidiscipline – Different Model of Men (Economic, Social, Organization, Self-Actualization, Complex, Impulsive and Compulsive) - Individual Behaviour is studied through – Perception – Personality – Values – Attitudes – Motivation – Learning.		
Unit 2	: Conflict Management and Stress Management.	12 Hours
Conflict Management – Define Conflict – Conflict and Competition – Changing Views of Conflict – Traditional and Current views of Conflict – Nature of Conflict – Levels of Conflict – Sources of Conflict – Functional and Dysfunctional Conflict – Effects of Conflict – A Model of Conflict – Assertive Behaviour – Interpersonal Orientation – Facilitating Smooth Relations.		
Stress Management – Concept – Extreme Products of Stress – Causes and Symptoms of Stress – Job		



<p>Related Causes of Stress – Frustration – Stress and Job Performance – Stress and Employee Health – Stress Vulnerability – Approaches to Stress Management.</p>		
Unit 3	: Group Behaviour and Power and Organisational Politics	12 Hours
<p>Group Behaviour – Group Dynamics – Definition – Properties of Group – Types of Groups – Formal and Informal Groups – Comparison between Formal and Informal Organisation – Nature and Effect of Informal Groups – Benefits of Informal Groups – Formation of Informal Leader – Identifying and Rewarding Informal Leaders – Key Roles of Informal Leader – Difference between Task Leadership Roles and Social Leadership Roles – Multiple Informal Leaders.</p> <p>Power and Organisational Politics – Meaning of Power – Dependency in Power Relationship Sources of Power – Legitimate – Reward – Coercive – Expert – Referent – Organisational Politics – Influence and Political Power.</p>		
Unit 4	: Counselling and Change Management.	12 Hours
<p>Counselling – Meaning – Characteristics of Counselling – Managers Counselling role – Need for Counselling – Types of Counselling – Directive – Non-Directive – Participative – A Contingent view.</p> <p>Change Management – Nature of Change – Responses to Change – Cost and Benefits of Change – Resistance to Change – Nature and Effect – Reasons for Resistance – Types of Resistance – Possible Benefits of Resistance – Implementing Change – Transformational Leadership and Change – Elements of Transformational Leadership – Three stage Model of change Process – Building Support for Change.</p>		
Pedagogy	<p>The following methods and forms of study are used in the course</p> <ul style="list-style-type: none"> • The methodology used in the class will combine lectures, applications and case discussion. • Lectures will address the assigned reading materials. The required readings, lecture notes, and the assigned home works and cases are intended to support learning objectives and will prepare the students adequately for the examinations. • In addition to the lectures, review sessions will be scheduled to address assignments, end of chapter questions and in some occasion's assigned cases. 	
Reference/Readings	<ol style="list-style-type: none"> 1. Aswathappa K., 'Organisational Behaviour', Himalaya Publishing House, New Delhi, 2015. 2. Fred Luthans- 'Organisational Behavior', McGraw Hill Publishing Company, New York, 2015. 3. Gene Burton & Manab Thakur, 'Management Today-Principles Practice', Tata McGraw Hill Public Company Ltd., New Delhi, 2015. 4. Heinz Wehrich and Harold Koontz, Management - A Global Perspective, Tata McGraw- Hill Publishing Company Limited, 2010. 5. James A.F. Stoner, R. Edward Freedom and Daniel R. Gilbert - 'Management', Prentice Hill Inc., New Jersey 2014 6. Jit S. Chandan, 'Organisational Behaviour', Vikas Publishing House, New Delhi, 2000. 7. John W. Newstrom, Organisational Behaviour, Tata McGraw-Hill Publishing Company Limited 2013 	



<p>Course Outcome</p>	<p>Upon Completion of the course the students will be able to: CO1: To understand how Human Behaviour affects workplace dynamics. CO2: To apply the principles of taking a human approach to Corporate i.e.using the Human Relations approach to maximize Individual and CorporateGoals.</p>
<p>Online Resources</p>	<p>Website Links:</p> <ul style="list-style-type: none"> • https://www.businessmanagementideas.com/notes/management-notes/organizational-behaviour • notes/12614 • https://www.slideshare.net/YaminiKahaliya/organisation-behavior-introduction-of-organisation • behavior-for-bbabcom-students • https://nptel.ac.in/courses/110/105/110105034/ • https://nptel.ac.in/courses/121/105/121105009/ • http://egyankosh.ac.in/handle/123456789/3155 • http://egyankosh.ac.in/handle/123456789/15889 • http://egyankosh.ac.in/handle/123456789/17282 • https://onlinecourses.swayam2.ac.in/cec21_ge20/preview • http://epgp.inflibnet.ac.in/Home <p>Online E-Books Links:</p> <ol style="list-style-type: none"> 1. Essentials of Organizational Behaviour by Stephen P. Robbins & Timothy A. Judge & Katherine Breward https://www.pdfdrive.com/essentials-of-organizational-behaviour-e176364014.html 2. Organizational behaviour by David A. Buchanan & Andrzej A. Huczynski https://www.pdfdrive.com/organizational-behaviour-9th-edition-e185313171.html 3. Organizational Behavior by Champoux, Joseph E. https://www.pdfdrive.com/organizational-behavior-e39632799.html 4. Handbook of Principles of Organizational Behavior by Edwin Locke https://www.pdfdrive.com/handbook-of-principles-of-organizational-behavior-e33456714.html 5. Organizational Behavior by Stephen Robbins https://www.pdfdrive.com/organizational-behavior-stephen-robbins-e18717987.html 6. Organizational Behaviour by V.G. Kondalkar https://www.pdfdrive.com/organizational-behaviour-e33408492.html



GRADING

The Marks awarded in the ISA and SEA shall be added for awarding the grade for each course, as indicated in the table:

Percentage	Grade	Grade Point
85 - 100	O (Outstanding)	10
75 - <85	A+ (Excellent)	9
65 - <75	A (Very Good)	8
55 - <65	B+ (Good)	7
50 - <55	B (Above Average)	6
45 - <50	C (Average)	5
40 - <45	P (Pass)	4
0 - <40	F (Fail), AB (Absent)	0

On completion of the prescribed Credits, the Grade Point Average (GPA) shall be calculated by considering the Core Courses and Specialization Courses. The GPA shall be converted to the Final Grade to be awarded on the successful completion of the Degree programme, as shown in the table below:

Grade Point Average(GPA)	Final Grade
10.0	O (Outstanding)
9.0 - <10.0	A+ (Excellent)
8.0 - <9.0	A (Very Good)
7.0 - <8.0	B+ (Good)
6.0 - <7.0	B (Above Average)
5.0 - <6.0	C (Average)
4.0 - <5.0	P (Pass)
< Required Credits for award of the Degree	F (Fail), AB (Absent)



COURSE FEE STRUCTURE 2022 -23

as prescribed by the fee committee, Goa University

Part I

Particulars	Rs
Tuition Fees	29,000
University Administration Fees	1,000
Development Fees	1,000
Library Fees	500
Computer Lab Fees	514
Gymkhana Fees	174
Student Activity Fees	174
Student Aid Fees	58
University Registration Fees	630
Library Deposit (Refundable)	1,000
Seminars, Workshops and Events	2,000
Parent Connectivity Fees	660
Internet Connectivity Fees	500
Uniform fees	3,000
Application Fee	200
Total	40,410

Part II

Particulars	Rs
Tuition Fees	29,000
University Administration Fees	1,000
Development Fees	1,000
Library Fees	500
Computer Lab Fees	514
Gymkhana Fees	174
Student Activity Fees	174
Student Aid Fees	58
Seminars, Workshops and Events	3,000
Parent Connectivity Fees	660
Internet Connectivity Fees	500
Alumni Membership Fees	200
Application Fee	200
Total	36,980

*Subject to change as per Goa University guidelines.



TEACHING FACULTY



PRINCIPAL

Dr. Radhika S. Nayak

MA (Economics & Political Science), MA (Economics),
PhD. LLB, Diploma in Higher Education, PGDM (GIM, Goa). Associate Professor
Having over 38 years of teaching experience. She is actively in research in the field
of Growth, Inequality and Regional imbalances in Economic Development. Her
area of academic interest is Development Economics.



VICE-PRINCIPAL

Dr. Aruna Mesquita e Noronha

(Business Studies), NET, Ph.D
Associate Professor - Commerce
Having stood first at the Post
Graduate programme in
commerce (Business Studies),
she has 25 years of teaching
experience. Her Doctoral

Research is in the area of Services Marketing and Consumer
Behaviour. She has presented and published papers at the
International level.



Namrata Wagle

MFS, M.Com. (NET)
Course Co-ordinator, Assistant
Professor
Has industrial exposure in Banking
and Stock Broking services with
teaching experience of 12 years.
She is currently pursuing PhD in
Commerce and her areas of
interest include Financial Services
and Capital Markets



Abhisha A. Naik

M. Com., (NET, JRF)
Assistant Professor
Teaching experience- 5 years
Her area of interest is
Accounting & Finance



S. Sneha

M. Com., (NET, SET)
Assistant Professor
Teaching Experience – 07 months
Secured A+ grade at M. Com from
Goa University. She is an alumni
and topper of the college and has
secured 2nd rank at the state level
for TY BCom. Her areas of interest
are Accounting & Finance



Akshay Naik

M. Com., (NET, SET)
Assistant Professor
Has a teaching experience of 4
years. He has published papers in
UGC care listed and peer reviewed
journals. He is currently pursuing
PhD in Commerce and his area of
interest is Taxation,
Entrepreneurship, Capital Markets,
Management and others



STUDY TOUR TO JAIPUR



Visit to Salim Kagzi Paper Factory, Jaipur

STUDY TOUR TO BANGALORE



Visit to JVS Electronics, Bangalore



INDUSTRIAL AND EDUCATIONAL VISITS



Industrial Visit to FiIRE, Fatorda



Industrial visit to CIBA, Verna-Goa



Industrial visit to New Millenium Bakers, Verna Industrial Estate



lecture series by Mr Kirit Maganlal, founder and CEO of Magsons Supercentre



Visit to the Indian customs and central excise museum, Panaji- Goa



Visit to HDFC Securities Pvt. Ltd. brokerage firm.



Industrial visit to Pfizer, Verna industrial estate- Goa

INTERACTION WITH INDUSTRY EXPERTS

Industry Interaction

10th January, 2022,
Platform: Google Meet

Session on 'Entrepreneurship'
by Arch Reshma Sukhtankar

Session on 'Insurance' by CA Rajesh Chheda

Interactive session by Mr. Ashutosh Kharangate,
Founder and MD, MARC

Session by Ms. Ashwini Krishna,
Founder, Nativefolks

PROSPECTUS 2022-23



Interactive session by Azharuddin Mulla and Adam Shaikh, Founders, Stockcase



Talk by Ms. Laxmi Kunkolienkar, Founder, Kamaxi Associates



Talk by Mr. Mangesh Gaonkar - Life insurance advisor, affiliated to LIC, India



Session on 'IFRS' by Dr Vinod Joshua



Interactive session by Mr.Samarth Kholkar, CEO & Co-Founder, B:live



EVENTS ORGANISED



Workshop on 'Data Analysis using EViews' by Dr. Narayan Parab



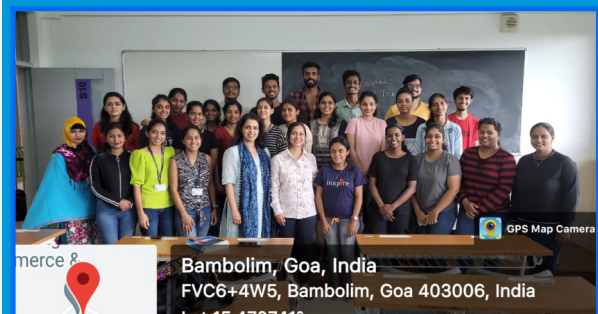
Workshop on 'Data Analysis using SPSS' by Dr. Kaustubh Kamat



Workshop on 'Basics of Research for Dissertation'



Workshop on 'Feasibility Report Preparation' by CA Sonam Daivadnya



Workshop on 'Resume Writing' by Ms. Runa Menezes



Digital Marketing Certificate Course by Ms. Sneha Desai



GST Practitioner Course by CA Sonam Daivadnya



M.Com. students at Fresher's Party 2019

PROSPECTUS 2022-23



Merit students selected for National B-plan Competition at IIM Bangalore



Course on 'Stock Trading', by Mr. Azharuddin Mulla and Mr. Adam Shaikh., Founders, Stockcase



Tally Certificate Course by Mr. Sohail Mulla



Advanced GST practitioner course by CA Manoj Chaudhary



Training session by IIM Bangalore in association with Make intern



The 3rd edition of the business quiz, 'M-QUEST 2019'



The 3rd Edition of the one day state level business event 'Chakravayuh 2019'



'Retail Mela 2019'



STUDENT ACTIVITIES



Winners of 'Sanshodhan 4.0'



Winners of 'Xtravaganza'



Runners up for 'Summer Fest 2020'



Sheena Remedios presented a paper in a national seminar organised by DM's College and Research Centre in association with Vishwakarma College of Arts, Commerce and Science, Pune



Runners up for Inter Class Control Cricket



Participated in Youth Voters' Festival, organised by District Election Officer, North Goa

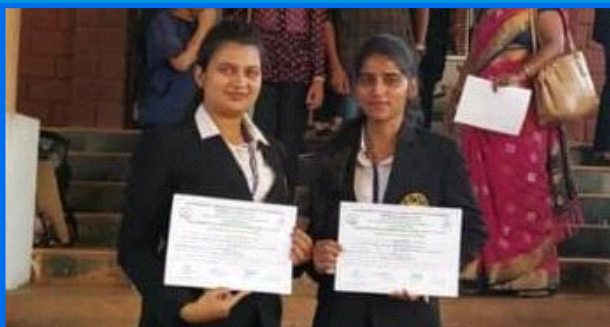
PROSPECTUS 2022-23



Arantxa Rangel won 2nd place at Synopsis Writing at Anushandhan



Mayur Naik and Sita Ilkar secured 2nd and 3rd place at two day national seminar, FR. Agnel College, Pilar



Presented a paper at the National Conference on Co-operatives in a globalized economy: Relevance, Issue and Challenges



Won 2nd place at one day national level event organized by Carmel College on "Responsible Behavior Towards a Green Society: An Innovative Approach"



Students at 'Passonic'



Winners of entry parade at 'plexus 2019'

PROSPECTUS 2022-23



Winners of 'Mastermind 2020'



Runners up at 'Ghumat Utsav 2019'
organised by rotaract club, Ponda



Winners of intercollegiate ghumat aarti competition
at Goa University



Winners of Control Cricket for 'Ebullience'
organised by Dempe college



Winner of 9 Ball Pool Talent Hunt organised
by Sports Authority of Goa



Runners up at the football tournament "spinnaker",
organised by People Tree College, Belgavi.

PROSPECTUS 2022-23



WEBINARS 2020-21

DEMPO CHARITIES TRUST'S
S.S. DEMPO COLLEGE OF COMMERCE AND ECONOMICS
 REACCREDITED BY NAAC WITH THE 'A' GRADE
 (CGPA OF 3.30 ON A SEVEN POINT SCALE)
 POST GRADUATE DEPARTMENT OF COMMERCE (M.COM)

A WEBINAR ON
E- ENTREPRENEURSHIP
 AN OPPORTUNITY TO INNOVATE

IN COLLABORATION WITH
ciba

Wednesday, 22nd July 2020
 10:30-11:30 AM

RESOURCE PERSON
MR. RAJ NAIK
 BUSINESS DEVELOPMENT MANAGER
 CIBA

- Registration link:
- There is no registration fee
- Registration link closes at 9:00 am on Wednesday, 22nd July 2020
- E-Certificate will be provided to all participants on filling of feedback form

contact details

S.S. Dempo College of Commerce & Economics in Collaboration with
 NCDEX - Institute of Commodity Markets and Research (NICR)
 Post Graduate Dept of Commerce (M.Com)

LIVE WEBINAR

Agriculture Commodity Derivatives Market

Platform: **Webex**

TUESDAY OCTOBER 27, 2020 - 3.00 TO 5.00 PM

REGISTRATION LINK: <https://forms.gle/hlyQg7sZxcU2U7V6>

For more information:
 Phone & Email: 9403272188, akshaynaik44@gmail.com
 Name - Akshay Naik

Presented by:

Mr. Akshay Naik
 Executive Vice President and
 COO of NCDEX

Mr. Ravi Sagar Wadga
 Deputy Manager, NICR

Mr. Nitaj Shikha
 Senior Economist - Market
 Intelligence at NCDEX

Anuradha Singh
 Sr. Associate, NICR

E-Certificate will be provided to all participants on filing of feedback form

DCT'S
S.S Dempo College of Commerce and Economics,
Cujira-Bambolim-Goa
 Post Graduate Department of Commerce
 ORGANISES
"Industry Interaction"

6th February 2021
 From: 10 a.m -11 a.m.

Google Meet
<https://meet.google.com/onb-wczt-bcz>

ANJALI KUNDE
 Alumni
 Chief Manager at National Stock Exchange

Principal
 Dr. Radhika S Nayak

Faculty Coordinators
 M.com Co-ordinator: Asst. Prof Namrata Wagle
 Asst. Prof. Aakruthi Alankar
 Asst. Prof Abhisha Naik

DCT'S
S.S Dempo College of Commerce and Economics,
Cujira-Bambolim-Goa
 Post Graduate Department of Commerce
 ORGANISES
"Industry Interaction"

13th February 2021
 From: 10 a.m -11 a.m.

Google Meet
<https://meet.google.com/ong-sobg-rtr>

Neel Pawar
 Alumni
 Portfolio Manager: Capgemini APAC
 Banking & Capital Markets Practice

Principal
 Dr. Radhika S Nayak

Faculty Coordinators
 Program Co-ordinator: Asst. Prof Namrata Wagle
 Asst. Prof. Aakruthi Alankar

DCT'S
S.S Dempo College of Commerce and Economics,
Cujira-Bambolim-Goa
 Post Graduate Department of Commerce
 ORGANISES
"ADVANCED GST PRACTITIONER PROGRAM"

19th to 22nd February 2021
 Morning session : 9 a.m. -1 p.m
 Lunch Break : 1 p.m. to 2 p.m.
 Evening session: 2 p.m. to 5:30 p.m.

Google Meet

SUDARSHAN PUKALE
 Chartered Accountant
 Author & Corporate Trainer

Principal
 Dr. Radhika S Nayak

Faculty Coordinators
 Program Co-ordinator: Asst. Prof Namrata Wagle
 Asst. Prof. Aakruthi Alankar

DCT'S
S.S Dempo College of Commerce and Economics,
Cujira-Bambolim-Goa
 Post Graduate Department of Commerce
 ORGANISES
"Industry Interaction"

7th January 2021
 From: 10 a.m -11 a.m.

Google Meet
<https://meet.google.com/zvg-zkfn-udc>

CA. Pallavi Sagar Salgaonkar
 Alumni
 Executive Finance Director at Geno Pharmaceuticals Pvt. Ltd
 Chairperson of GCCI Womens Wing 2019-2021
 Founder of "Desserts N More"

Principal
 Dr. Radhika S Nayak

Faculty Coordinators
 M.com Co-ordinator: Asst. Prof Namrata Wagle
 Asst. Prof. Aakruthi Alankar
 Asst. Prof Akshay Naik



COURSES OFFERED BY DEMPO ATC



IATA COURSE DETAILS		
Course Name	Details	Careers
IATA Foundation in Travel and Tourism	Course begins in first week of March/June/Sept/Dec, 3 months, 2hours session, 5 days a week, online proctored exam can be written from home under remote supervision	Frontline travel agent, airport ticketing and reservations, cabin crew.
IATA Consultant Course	Begins from first week of March/June/Sept/Dec, 3 months, 2hours session, 5 days a week, online proctored exam can be written from home under remote supervision.	Tourism entrepreneur, Travel Consultant, Tour operator, travel agency or airline accounting
IATA Airport Operations	Course beings in August, four sessions in a week, total of 48 hours, online proctored exam.	Airport Security, Ground handling, Baggage Handling, Air side, Ramp Services
IATA Cargo Introductory Course	Begins in March/June/Sept/Dec, total 50 online contact sessions, online proctored exam, international IATA digital certificate which can be displayed on your LinkedIN profile	Career as a cargo and logistics operator, manager
e-learning Courses fully mentored online no classroom sessions:		
a) Accounting and Financial Management for Travel Agencies b)BSP Essentials for Travel Agencies c) Aviation Law Fundamentals d) Dangerous Goods Regulations (DGR) for General Cargo Accepting and Processing Personnel e) Harvard ManageMentor for IATA Students and Graduates		
Earn an International IATA digital certificate which can be displayed on your LinkedIN profile!		
Contact Details:		
Principal: Dr. Radhika S. Nayak		
S.S. Dempo College of Commerce and Economics, IATA A TC, Cujira, Goa		
IATA Coordinator: Dr. Cheryl Venan Dias		



IATA PROFILE REPORT 2021-22

IATA Department Profile

The PG Department of tourism studies nurtures the International Air Transport Association (IATA) Authorised Training Center, headed by Dr. Cheryl Venan Dias. The international diploma courses offered by IATA are globally recognized by all airlines, travel agencies, online travel agencies, travel aggregators, global distribution systems, accommodation sector, and travel subsidiaries. IATA Certification was recognised by the Ministry of Civil Aviation (MoCA), Government of India. In 2019 the MTTM department offered industry-oriented optional subjects to the Post Graduate students which included Airport Operations, this allows the students to twin with IATA Airport Operations Fundamentals and earn an international diploma certificate from IATA through our ATC. The department has IATA-qualified and experienced instructors who have worked with reputed airlines and travel agencies. One of the first initiatives, the college introduced Online Remote Examination Systems (OERS) for our students opting for IATA Courses on the college premises. This means the students no longer have to go to Mumbai to answer their paper-based exams, it is remotely monitored and the results are given instantly after the submission of answers. A pilot of nine students successfully passed in the first attempt and also had a minimal wait period for certificates to arrive from IATA Training and Development Institute, Montreal Canada.

Hearty Congratulations to the students who successfully passed the closed book Proctored IATA Examination, Percentage required to pass this exam is 60%.

BATCH 2021

**IATA Foundation in Travel and Tourism Examinations Conducted by
IATA Montreal, Canada in September 2021**



Hashvaine Fernandes
(DTTF)

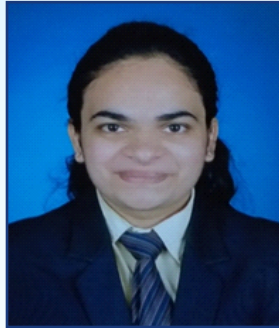


Roswyn Mascarenhas
(DTTF)

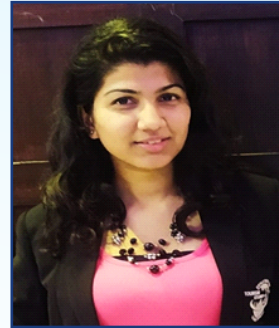


BATCH 2021

IATA AIRPORT OPERATIONS FUNDAMENTALS Conducted by
IATA Montreal, Canada in November 2021



Ms. Tanaya Tulaskar



Ms. Vanya Rangel

BATCH 2022 LENESSA FERNANDES (DTTF)

(DTTF) IATA Foundation in Travel and Tourism Examinations
Conducted by IATA Montreal, Canada in March 2022



Mariah Martin (DTTF)



Ryanda Martin (DTTF)



Lenessa Fernandes (DTTF)

BATCH 2022

IATA Foundation in Travel and Tourism Examinations Conducted
by IATA Montreal, Canada in May 2022



Vikitha P. V. (DTTF)

STUDENT IDENTITY CARD FORM

*(Please use only Capital letters to fill this form.)

*Note: If the information filled in this form is wrong, un-readable or illegible, we are not responsible for it in the ID Card.

Name: _____	Affix Photograph here (Do not Staple)
MiddleName: _____	
Surname: _____	
Class: _____ Division: _____	
Roll No: _____ Date of Birth: _____	
Residential Address: _____	

Blood Group: _____ Mobile No: _____

Residence Tel No: _____

Emergency Contact No: _____

Email id: _____

Signature of Student

Please sign inside the box only, Signature outside the box will not be accepted.

Declaration: I hereby declare that the information given above is true to the best of my knowledge.

Date: _____

**UNDERTAKING BY THE STUDENT
(ANTI-RAGGING)**

I, _____ s/o /d/o

Mr./Mrs./Ms _____

having been admitted to S.S. Dempo College of Commerce & Economics, Panaji, have been made aware of the UGC regulation on curbing the menace of ragging in higher educational institutions, 2009, (hereinafter called the "Regulation") carefully read and fully understood the provisions contained in the said regulation.

- 1) I have, in particular, perused clause 3 of the regulation and am aware as to what constitutes ragging.
- 2) I have also, in particular, perused clause 7 and clause 9.1 of the regulation and am fully aware of the penal and administrative action that is liable to be taken against me in case I am found guilty of or abetting ragging, actively or passively, or being part of a conspiracy to promote ragging.
- 3) I hereby solemnly aver and undertake that:
 - a. I will not indulge in any behavior or act that may be constituted as ragging under clause 3 of regulations.
 - b. I will not participate in or abet or propagate through any act of commission or omission that may be constituted as ragging under clause 3 of regulation.
- 4) I hereby affirm that, if found guilty of ragging, I am liable for a punishment according to clause 9.1 of regulations, without prejudice to any other criminal action that might be taken against me under any penal law or any law for the time being in force.
- 5) I hereby declare that I have not been expelled or debarred from admission in any institution in the country on account of being found guilty of, abetting or being part of a conspiracy to promote, ragging; and further affirm that, in case the declaration is found to be untrue, I am aware that my admission is liable to be cancelled.

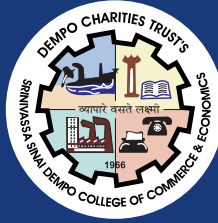
Declared on this _____ day of _____ month of _____ year.

Signature of student

Name:

Signature of Parent / Guardian

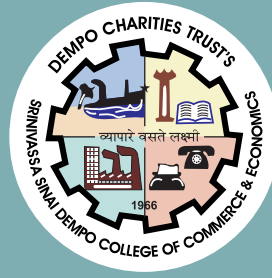
Name:



**DEMPO CHARITIES TRUST'S
S. S. DEMPO COLLEGE OF
COMMERCE & ECONOMICS**



M. COM STUDENTS BATCH 2021-22



MASTER OF COMMERCE (M.COM.)

A Self-Financing Program Affiliated To Goa University

DEMPO CHARITIES TRUST'S **S. S. DEMPO COLLEGE OF COMMERCE & ECONOMICS**

REACCREDITED BY NAAC AT THE 'A' GRADE (WITH A CGPA OF 3.30 ON A SEVEN POINT SCALE)

Pandit Deen Dayal Upadhyaya Vidya Sankul, Cujira, Bambolim - Goa 403202

Ph.: 0832 2976649/47/46 Fax: 2976648

Email: office@dempocollege.edu.in | Website: www.dempocollege.edu.in

follow us on : MCom Department-S S Dempo College of Commerce & Economics

Ms. Namrata S. Wagle (Programme Co-ordinator): +91 9850095475