



**Goa University**  
**P.O. Goa University, Taleigao Plateau, Goa 403 206, India**

**Syllabus of M.Com Program offered under OA 18A**  
**w.e.f the Academic Year 2020-21**

Course Structure of M.Com. Programme Offered in Commerce, Goa Business School and Affiliated Colleges under OA 18A from the Batch Admitted in the Academic Year 2020-21 onwards.

**A BRIEF DESCRIPTION OF THE PROGRAMME**

The 2-year Master of Commerce course which to be conducted under semester CBCS System, 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.

**PRE-REQUISITES**

To seek admission to M. Com Programme a candidate must have passed B. Com Programme with at least 40%. The admission to the M. Com Programme is based on the Common Entrance Examination conducted by the Goa University. The candidates admitted are expected to possess the basic knowledge in the area of all the Commerce Courses covered at B. Com level.

**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, 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 (THEORY, TUTORIAL, PRACTICAL)**

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 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 classes will be conducted on both Offline and Online Mode. The Faculty member engaging the concerned Courses may decide which component of the syllabus to be offered on Off-line / Online Mode, and the required resources for each of the Courses are provided at the end of the Syllabus of each of the Courses.

**LIST OF IDENTIFIED COURSES IN M. Com SEMESTER - I**

Code No	Name of the Course	Credits	Page No
COC120	Cost and Management Accounting	4	06
COC121	Advanced Financial Management	4	08
COC122	Business Statistics and Research Methodology	4	10
COC123	Business Environment & International Business	4	12

**LIST OF IDENTIFIED COURSES IN M. Com SEMESTER - II**

Code No	Name of the Course	Credits	Page No
COC220	Advanced Corporate Accounting	4	14
COC221	Human Resource Management	4	16
COC222	Marketing Management	4	18
COC223	Banking and Financial Institutions	4	20

**M.COM SEMESTER III & IV –ACCOUNTING AND FINANCE SPECIALISATION**

Code No	Name of the Course	Credits	Page No
<b>Specialization Courses in Semester III</b>			
COO330	Financial Derivatives Market	4	22
COO331	International Financial Management	4	26
COO332	Corporate Mergers and Acquisitions	4	28
COO333	Financial Services	4	31
COO334	Capital Markets and Stock Exchange Operations	4	34
COO335	Corporate Valuations	4	36
COO336	Cost Management and Control	4	39
COO337	Accounting Standards and Financial Reporting	4	41
COO338	Basic Financial Econometrics	4	43
COO339	Direct Taxes	4	46
<b>Specialization Courses in Semester IV</b>			
COO430	Security Analysis and Portfolio Management	4	48
COO431	Treasury and Foreign Exchange Management	4	50
COO432	Corporate Governance and Social Responsibility	4	52
COO433	Commodity Derivatives	4	54
COO434	Management of Mutual Funds	4	57
COO435	Venture Capital and Private Equity	4	60
COO436	Insurance Management	4	62
COO437	Goods and Service Tax	4	64
COO438	Advanced Econometrics	4	66
COO439	Financial Research Analytics	4	69
<b>Field Based Optional Course [Dissertation]</b>			
COO450	Dissertation	8	

**M.COM SEMESTER III & IV –BUSINESS MANAGEMENT SPECIALISATION**

Code No.	Name of the Course	Credits	Page No
<b>Specialization Courses in Semester III</b>			
COO340	Advertising and Sales Management	4	72
COO341	Consumer Behavior and Marketing Research	4	75
COO342	Training and Development	4	77
COO343	Performance and Compensation Management	4	79
COO344	Human Resource Development	4	81
COO345	Basic Econometrics	4	83
COO346	Customer Relationship Management	4	86
COO347	Entrepreneurship Management	4	88
COO348	Tourism and Travel Management	4	90
COO349	Marketing Research Analytics	4	92
<b>Specialization Courses in Semester IV</b>			
COO440	Retail Marketing	4	94
COO441	Services Marketing	4	96
COO442	Industrial and Rural Marketing	4	98
COO443	International Marketing	4	100
COO444	Enterprises Resource Planning	4	103
COO445	Industrial Relations and Labour Laws	4	105
COO446	International Trade and Environment	4	107
COO447	Advanced Statistical Analytical Models	4	109
COO448	Digital Marketing and Social Media Management	4	112
COO449	Organizational Behavior	4	114
<b>Field Based Optional Course [Dissertation]</b>			
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.

### Recommended distribution of courses Semester – Wise

<b>SEMESTER – I</b>	<b>No of Courses</b>	<b>SEMESTER – II</b>	<b>No of Courses</b>
	<b>CORE - I</b>		<b>CORE - I</b>
	<b>CORE - II</b>		<b>CORE - II</b>
	<b>CORE - III</b>		<b>CORE - III</b>
	<b>CORE - IV</b>		<b>CORE - IV</b>

<b>SEMESTER – III</b> <b>(including</b> <b>Dissertation)</b>	<b>No of Courses</b>	<b>SEMESTER – IV</b> <b>(Including</b> <b>Dissertation)</b>	<b>No of Courses</b>
	<b>OPTIONAL - I</b>		<b>OPTIONAL - I</b>
	<b>OPTIONAL - II</b>		<b>OPTIONAL - II</b>
	<b>OPTIONAL - III</b>		<b>OPTIONAL - III</b>
	<b>OPTIONAL - IV</b>		<b>OPTIONAL - IV</b>

### 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	: <b>COC120</b>
Course Title	: <b>Cost and Management Accounting</b>
Number of Credits	: 3
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 Flow and Cash Flow Statement
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 and Budgetary Control	14 Hours
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) 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)

<b>Unit 3</b>	<b>: Preparation and Interpretation of Financial Statements</b>	<b>11 Hours</b>
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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)

<b>Unit 4</b>	<b>: Fund Flow and Cash Flow Statement</b>	<b>13 Hours</b>
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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)

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 assignments, end of chapter questions and in some occasion's assigned cases.</p>
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Reference/Readings	<p>Advanced Cost &amp; Management Accounting, Saxena, V/ Vashist, C. 4th edition Sultan Chand &amp; Sons Advanced Cost Accounting, Jain, S/ Narang, K. 9th edition Kalyani Cost &amp; Management Accounting, Inamdar, S. M. 14th edition Everest Cost &amp; Management Accounting Kishore, R. M. 4th edition Taxman Allied Service Principles &amp; Practice of Cost Accounting, Bhattacharyya, A. K. 3rd edition PHI</p>
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Course Outcome	<p>Upon Completion of the course the students will be able to: <b>CO1</b> Apply Cost Accounting concepts and techniques in the decision-making process. <b>CO2</b> Make decisions such as pricing, special order pricing, make-or-buy and elimination of a part of the company or replacement of equipment. <b>CO3</b> Understand the relevance of different types of costs in the decision-making process such as relevant costs, sunk costs or controllable costs. <b>CO4</b> Understand fundamental concepts in Financial, Cost &amp; Management Accounting. <b>CO5</b> Develop analytical skills associated with the preparation and interpretation of Financial Statement</p>
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Programme : M COM  
 Course Code : COC 121  
 Course Title : **Advanced Financial Management**  
 Number of Credits : 03  
 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	: 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



- 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].

<b>Unit 4</b>	<b>:Business Valuation and Earnings Management</b>	<b>10 hours</b>
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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

Pedagogy	: 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.
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Reference/Readings	: 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
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Course Outcome	<b>CO1</b> Gain expert knowledge of principles and concepts used in finance; <b>CO2</b> be able to find out the best course of action among several financial options; <b>CO3</b> gain the understanding to apply financial concepts and principles in overall management of an enterprise; <b>CO4</b> learn to manage short-term resources of a business firm; and <b>CO5</b> have an idea as to how financial management decisions are taken in the Public sector undertakings <b>CO6</b> gain understanding of the concept of Earnings management.
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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 globalised 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, organising, 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"> <li>1. To understand the significance of research.</li> <li>2. To develop research questions, objective and related hypothesis.</li> <li>3. To learn how to process the data and interpret results.</li> </ol>

#### 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 and Pre-tests).		
Unit 2	: Data Analysis - I	16 Hours
Uni / Bi / Multi Variate Data – Organizing sample data (Tabulation and Graphs). [ <i>self-study of reading relevant research papers</i> ] [ <i>Includes practical problems on testing Cross Tabulation</i> ]. Describe the nature of sampling distribution – How to assess Performance, Reliability, Symmetry and Normality. [ <i>self-study of reading relevant research papers</i> ] [ <i>Includes practical problems</i> ]. 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. [ <i>self-study of reading relevant research papers</i> ] [ <i>Includes practical problems</i> ]. Application of probability, Mathematical Expectation and probability distributions (Binomial / Poisson / Normal). [ <i>Includes practical problems</i> ].		
Unit 3	: Data Analysis - II	18 Hours
Importance of Theory of Estimation and Testing of Hypothesis (Large and Small Sample Testing, Non-Parametric Testing). [ <i>includes practical problems</i> ] Basics of Multi-variate data analysis using Exploratory Factor Analysis (EFA), Confirmatory Factor Analysis (CFA) and Structural Equation Modelling (SEM). [ <i>Self-study of reading relevant research papers</i> ].		
Unit 4	: Report writing	6 Hours

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 Dishonesty).

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: <b>CO1:</b> Successfully carryout Content Analysis. <b>CO2:</b> Identify and collect relevant data and use appropriate tool for analysing the data. <b>CO3:</b> 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 : 3  
 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 Course	This course will cover all the aspect which are important for the survival and growth of the business	
Objectives of the Course	To develop ability to understand and scan Business Environment. To understand the various economic factors and policy. To equip with knowledge of social and cultural factor. To enable the learning on international factors.	
<b>Course Content</b>		
<b>Unit 1</b>	<b>Theoretical Framework of Business Environment</b>	<b>12 Hours</b>
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.		
<b>Unit 2</b>	<b>:Economic Environment</b>	<b>12 Hours</b>
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.		
<b>Unit 3</b>	<b>:Demographical Environment (Socio-Cultural)</b>	<b>12 Hours</b>
Nature of Indian Society and Ethos; Social Interest, Institutions and Values Vis-a-visIndustrial 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.		
<b>Unit 4</b>	<b>International Business Environment :</b>	<b>12 Hours</b>
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.

Pedagogy	: The methodology used in the class will combine lectures applications and case discussions.
Reference/Readings	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)
Course Outcome	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.

## SEMESTER – II – SYLLABUS

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

Need of the Course	Success of any organisation is depending on the how well they organised the corporate information and how good they are in complin 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.	
<b>Course Content</b>		
<b>Unit 1</b>	<b>:Preparation of Final accounts</b>	<b>12 Hours</b>
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 – Introductionto Insurance Company Accounts – Life Insurance and General Insurance – Preparation of Revenue Accounts – Statement of Profit and Loss – Balance Sheet		
<b>Unit 2</b>	<b>:Amalgamation of companies</b>	<b>12 Hours</b>
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 reconstructionof companies – meaning – accounting entries for absorption – practical problems –Reconstruction of companies – external reconstruction – internal reconstruction – meaning– procedure – accounting entries		
<b>Unit 3</b>	<b>:Winding up of companies</b>	<b>12 Hours</b>
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.		
<b>Unit 4</b>	<b>:Holding Company Accounts</b>	<b>12 Hours</b>
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	Shukla M.C. &T.S.Grewal, <i>Advanced Accounting</i> , S.Chand& Sons, New Delhi 2014 Edition Gupta R.L. and Radhasamy, <i>Advanced Accounting</i> , Sultan Chand & Sons, New Delhi, 2015 edition Jain &Narang, <i>Advanced Accounting</i> , Kalyani Publication, 2014 Arulanandam and Raman, <i>Advanced Accounting</i> , Himalaya Publishing	

	<p>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 &amp; 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>
Course Outcome	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 : 3  
 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 :	<p>To understand the basic concepts of Human Resource Management (HRM).</p> <p>To explain what Human Resource Management is and how it relates to the Management process.</p> <p>To provide an overview of functions of HRM.</p> <p>To describe how the major roles of HR Management are being transformed.</p>

#### Course Content

Unit 1	: Introduction to HRM and Recent Trends	11Hours
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 , Job Analysis and Human Resource Planning	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>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>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, Human Resource Management, Excel Books, PHI Learning. Uday Kumar Haldar, Juthika Sarkar. Human Resource management. Oxford.</p>
<p>Course Outcome</p>	<p>Upon completion of the course the students will be able to: <b>CO1:</b> Understand the basic concepts of Human Resource Management (HRM). <b>CO2:</b> Contribute to the development, implementation, and evaluation of employee recruitment, selection, and retention plans and processes. <b>CO3:</b> Administer and contribute to the design and evaluation of the performance management program. <b>CO4:</b> Develop, implement, and evaluate employee orientation, training, and development programs.</p>

Programme : M. Com  
 Course Code : COC222  
 Course Title : **Marketing Management**  
 Number of Credits : 3  
 Effective from AY : 2020-21

Need of the Course :	To familiarize students with the meaning, role and importance Marketing management in the present globalised world. Basically understanding how the potential consumer demand is transformed into 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 behaviour in marketing.
Objectives of the Course :	<ol style="list-style-type: none"> <li>1. To understand the significance of marketing mix.</li> <li>2. To assess how segmentation, targeting and positioning is done.</li> <li>3. To identify the ways of influencing consumer behaviour.</li> <li>4. To learn about the latest developments in the field of marketing.</li> </ol>

### 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 motives – Factors influencing consumer behavior – Basic model of consumer decision making – 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	12Hours
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		
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 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.
Reference/Readings	<p>Kotler, P T; Armstrong G and Agnihotri P; <i>Principles of Marketing: Basic Concepts of Marketing</i>, Pearson, 2018.</p> <p>Saxena, R; <i>Marketing Management</i>, McGraw Hill, 2017.</p> <p>Karunakaran, K, <i>Marketing Management, Text and Cases in Indian Context</i>, Himalaya Publishing House, 2017.</p> <p>Sherlekar S A and Krishnamoorthy R, <i>Marketing Management: Concepts and Cases</i>, Himalaya Publishing House, 2017.</p> <p>Gopal, R and Manjrekar, P, <i>Marketing Strategies and Applications</i>, Himalaya Publishing House, 2017.</p>
Course Outcome	<p>Upon completion of the course the students will be able to:</p> <p><b>CO1:</b> Understand the significance of Marketing Mix.</p> <p><b>CO2:</b> Perform market segmentation, targeting and positioning based on consumer profiling.</p> <p><b>CO3:</b> 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	: 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	12Hours
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	12Hours
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
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.		
Unit 4	: Financial Institutions	12 Hours
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.		

Pedagogy	: Lectures/ Class room Discussions/Assignments/Seminar/ Presentations.
Reference/Readings	<p>Rao, P: Management of Banking and Financial Institutions, Deep Publications, 2002.</p> <p>M. Y. Khan : Indian Financial System, McGraw Hill, 2001</p> <p>Smith, Gary : Money and Banking: Financial Markets and Institutions, London Addison-Wesley Publishing Company.</p> <p>Deva V. E-Banking, New Delhi, Commonwealth. 2005.</p> <p>Varshney P. N.: Banking Law &amp; Practice, New Delhi, Sultan Chand &amp; Sons, 21e, 2006.</p> <p>Burton M. &amp;Lombra R.: The Financial System and the Economy: Principles of Money and Banking, Australia: South-Western College, 2002.</p> <p>ICFAI : Commercial Banking, Hyderabad, ICFAI, 2003</p> <p>Justin P. &amp;Padmalatha S.: Management of Banking &amp; Financial Services, New Delhi, Pearson. 2007.</p> <p>R Glenn Hubbard: Money Banking and the Financial System, Pearson India, 2019.</p> <p>NSE, NCFM Banking Sector Intermediate Module.</p>
Course Outcome	<p>After Completion of these course Students will able to :</p> <p><b>CO1:</b> Understand the role of Banking in the Economy.</p> <p><b>CO2:</b> Understand the Risk management of the Banking Sector and gain in-depth knowledge of banking services.</p> <p><b>CO3:</b> Understand the Economic Role of Financial Intermediaries and will gain knowledge of other Non-Financial Institutions.</p>

## SEMESTER III & IV –ACCOUNTING AND FINANCE SYLLABUS

Programme : M.Com  
 Course Code : COO330  
 Course Title : **Financial Derivatives Market**  
 Number of Credits : 4  
 Effective from AY : 2020-21

Need of the Course:	<p>There has been an enormous growth in the markets for futures and options on real and financial assets. These markets are used by individuals and institutions to meet a variety of objectives, such as hedging, speculation, and even investment. The derivatives markets were built on a considerable development of methodologies and tools in the academic and financial communities for analyzing futures and options. As demonstrated by the recent financial crisis, the risk embedded in many complex derivatives securities can be multi-dimensional and new sources of risk may emerge in a rapidly changing market environment. Thus, this course stresses the importance of understanding the economic underpinnings of various derivative pricing frameworks rather than the mechanical pricing formulas.</p> <p>The course is structured in two parts. The first part provides students with the necessary economic models and quantitative skills for understanding and valuing derivative securities. This part of the course follows the textbook closely. The second part uses commodity futures markets as a laboratory for understanding how derivatives are used in practice for investment, risk management and speculation purposes. The lectures are based on class notes and assigned research articles, which will be distributed on blackboard. This part of the class will engage students in extensive discussion about policy debates and research papers.</p>	
Description of the Course:	<p>(1) Analyzing Various Derivative Contract Specifications from Exchanges (2) Mark to Market Margin Calculation on Real time data from Exchanges (3) Understanding the trading and settlement process and other documentary requirements at Brokers' office to pen the trading account (4) Calculating the futures and options price with cost of carry, binomial and BS Models on real time data from Exchange &amp; analyzing them with current market price (5) Forming of different futures and options trading strategies with the real time data from Exchange (6) Forming of hedging with real time data from commodities and currency Exchanges.</p>	
Objectives of the Course:	<p>To understand the derivative markets and the trading mechanism in India.          To learn the risk management techniques in derivative markets.          To understand possibility of exploring the arbitrage possibilities with an integration of stock and derivatives markets.          To learn the logical and analytical skills to understand the applications of risk management techniques in the field of derivatives markets.</p>	
<b>Course Content</b>		
<b>Unit 1</b>	: Introduction of Derivatives Markets (Theory)	<b>12 hours</b>



Derivatives – Features of a Financial Derivative – Types of Financial Derivatives – Basic Financial derivatives – History of Derivatives Markets – Uses of Derivatives – Critiques of Derivatives – Financial Derivatives Market in India – Need for Derivatives – Evolution of Derivatives in India – Major Recommendations of Dr. L.C. Gupta Committee – Equity Derivatives – Strengthening of Cash Market – Benefits of Derivatives in India – Categories of Derivatives Traded in India – Derivatives Trading at NSE/BSE Eligibility of Stocks – Emerging Structure of Derivatives Markets in India -Regulation of Financial Derivatives in India – Structure of the Market – Trading systems – Badla system in Indian Stock Market – Regulatory Instruments.

<b>Unit 2</b>	<b>: Forward and Futures Derivatives (Theory and Problems)</b>	<b>12 hours</b>
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Forward Market: Trading Mechanism Forward Contract concept Forward Trading Mechanism - Futures Market – Financial Futures Contracts – Types of Financial Futures Contract –Traders in Futures Market in India – Futures Market Trading Mechanism – Specification of the Future Contract – Pricing of Futures - Cost of Carry and Reverse Cost of Carry Pricing Models – Risk Management – Arbitrage – Hedging – Speculation. Hedging and Stock Index Futures – Concepts – Perfect Hedging Model – Basic Long and Short Hedges – Cross Hedging – Basis Risk and Hedging – Basis Risk Vs Price Risk – Hedging Effectiveness –Concept of Stock Index – Stock Index Futures – Stock Index Futures as a Portfolio management Tool –Speculation and Stock Index Futures – Stock Index Futures Trading in Indian Stock Market.

<b>Unit 3</b>	<b>: Options Derivatives (Theory and Problems)</b>	<b>12 hours</b>
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Options and Swaps – Concept of Options – Types of options – Payoff and Moneyness of Options - Option Valuation – Option Positions Naked and Covered Option – Underlying Assets in Exchange-traded Options – Determinants of Option Prices – Binomial Option Pricing Model – Black-Scholes Option Pricing – Basic Principles of Option Trading Strategies – Greek Letters of Options - Risk Management – Arbitrage – Hedging – Speculation.

<b>Unit 4</b>	<b>:INTEREST RATE FUTURES AND FORWARD RATE</b>	<b>12 hours</b>
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AGREEMENTS: (Theory and Problems)  
Introduction – short term Interest Rate Futures – Contract Specifications and Settlement – Pricing Interest Rate Futures – Arbitrage with Interest Rate Futures – Cash and Carry – Reverse Cash and Carry – Long-term Interest Rate Futures – Hedging – Forward Rate Agreement (FRA) – Quotes of FRA – FRA's in Hedging. **SWAP**: Concept, Evaluation and Features of Swap – Types of Financial Swaps – Interest Rate Swaps – Currency Swap – Debt/Equity Swap.

Pedagogy	ICT enabled Classroom teaching Case study Practical / live assignment Interactive class room discussions
Reference/Readings	N.D.Vohra and B.R.Bagri, Futures and Options, Tata McGraw Hill, New Delhi. John C Hull, Fundamentals of Futures and Options market, Pearson Education, New Delhi Robert W Kolb, Understanding Futures Markets, PHI, New Delhi Franklin R Edwards, Futures and Options, Tata McGraw Hill, New Delhi V K Bhalla, Financial Derivatives and Risk Management, S Chand, New Delhi

	<p>Chance, Introduction to Derivatives and Risk management, Thomson Learning  D C Patwari, Options and Futures in an Indian Perspective, Jaico Publishers  I.M, Pandey, Advanced Financial Management, Vikas Publishing House, New Delhi.  William F. Sharpe, Gordon J Alexander and Jeffery V Bailey, Investments, Prentice Hall New Delhi  R.Mahajan, Futures and Options, Vision Books Pvt Ltd, New Delhi.  Prafulla Kumar Swain, Fundamentals of Derivatives, HPH  Business Dailies</p> <p><b>List of Journals/Periodicals/Magazines/Newspapers/Web resources, etc.</b>  Indian Journal of Finance / International Journal of Financial Markets and Derivatives / Business Standard / The Economic Times / Financial Express / NSE &amp; BSE, SEBI, FMC, RBI Websites / ICFAI journal of Derivative Market / Business Today / Business India / Business World / Finance India / Treasury Management / Financial Risk Management</p>
Course Outcome	<p><b>CO1:</b> Demonstrate an understanding of the risk management approaches and techniques.  <b>CO2:</b> Describe and explain the fundamental features of arrange of key financial derivatives instruments.  <b>CO3:</b> Ability to solve problems requiring pricing derivative instruments and hedge market risk based on numerical data and current market trends.  <b>CO4:</b> Ability to devise risk management strategies and solutions based on a detailed analysis of risk assessment and associated factors.  <b>CO5:</b> Ability to understand the risk management needs of clients and effectively communicate solutions comprising financial derivatives.  <b>CO6:</b> Ability to work independently or as part of a team to develop optimal investment strategies integrating financial derivative instruments</p>
Online Resources	<p>Indian Journal of Finance- <a href="http://www.indianjournaloffinance.co.in/">http://www.indianjournaloffinance.co.in/</a>  International Journal of Financial Markets and Derivatives- <a href="https://www.inderscience.com/jhome.php?jcode=ijfmd">https://www.inderscience.com/jhome.php?jcode=ijfmd</a>  Business Standard- <a href="https://www.business-standard.com/">https://www.business-standard.com/</a>  The Economic Times <a href="https://economictimes.indiatimes.com/defaultinterstitial.cms">https://economictimes.indiatimes.com/defaultinterstitial.cms</a>  Financial Express- <a href="https://www.financialexpress.com/">https://www.financialexpress.com/</a>  NSE- <a href="https://www.nseindia.com/">https://www.nseindia.com/</a>  BSE- <a href="https://www.bseindia.com/">https://www.bseindia.com/</a>  SEBI- <a href="https://www.sebi.gov.in/">https://www.sebi.gov.in/</a>  FMC- <a href="https://www.fmc.com/en">https://www.fmc.com/en</a>  RBI - <a href="https://www.rbi.org.in/">https://www.rbi.org.in/</a>  ICFAI journal of Derivative Market- <a href="https://www.worldcat.org/title/icfai-journal-of-derivatives-markets/oclc/243600392">https://www.worldcat.org/title/icfai-journal-of-derivatives-markets/oclc/243600392</a>  Business Today - <a href="https://www.businesstoday.in/">https://www.businesstoday.in/</a>  Business India - <a href="https://businessindia.co/">https://businessindia.co/</a>  Business World- <a href="https://www.businessworld.in/">https://www.businessworld.in/</a>  Finance India- <a href="https://www.financeindia.org/">https://www.financeindia.org/</a></p>

	Treasury Management- <a href="https://www.fvcbank.com/what-is-treasurymanagement/">https://www.fvcbank.com/what-is-treasurymanagement/</a> Financial Risk Management - <a href="https://www.investopedia.com/terms/r/riskmanagement.asp">https://www.investopedia.com/terms/r/riskmanagement.asp</a>
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Programme	:	M. Com
Course Code	:	COO331
Course Title	:	<b>International Financial Management</b>
Number of Credits	:	4
Effective from AY	:	2020-21

Need of the Course:	This course is designed to familiarize the students with coverage of various topic in International Financial Management. This course will help the students to understand how global financial markets works, foreign exchange market and risk associated with it. This course also provides with the knowledge of MNCs financing and investment decision making.
Description of the course:	This course is designed to understand the structure of international monetary system and international financial institutions. This course also covers the finance management by MNCs in global environment. Also, foreign exchange market and various risk management instruments are discussed in this course.
Objectives of the course:	The main objectives of the course are: <ol style="list-style-type: none"> <li>1. To understand the overview of International financial management</li> <li>2. To evaluate the Financing and Investment decision of Multinational companies</li> <li>3. To understand the mechanism to manage the exchange risk by using various instruments</li> <li>4. To understand the hedging and speculation strategies to manage and measure foreign exchange exposure</li> </ol>

<b>Course Content</b>		
<b>Unit 1</b>	<b>Introduction to International Finance</b>	<b>12 Hours</b>
Introduction, Meaning, Objectives, Need and Scope of International Finance, Domestic Financial Management and International Financial Management, Growth of International Finance, International Monetary System – Gold Standard, Gold Exchange Standard, Bretton Wood system, Flexible and Fixed Exchange rate system, The role of IMF and World Bank in International Finance. Financial Instruments – GDR, ADR, Foreign currency convertible bonds, Euro issue, Major Currencies.		
<b>Unit 2</b>	<b>Financial Management of MNCs</b>	<b>12 Hours</b>
Introduction, Foreign Direct Investment, Cross Border Mergers and Acquisitions, <b>Capital Budgeting</b> for foreign investment – selecting projects, Adjusted Present Value Model, Risk Adjustment in Capital Budgeting, Complexities in budgeting the foreign projects, <b>Cash Management</b> – objectives, Investment and borrowings choices with transaction costs, Advantages and Disadvantages of centralised cash management in MNCs, Cost of Capital and International Capital Asset pricing, Capital Structure of Parent and Subsidiary Company- equity financing, bond financing, bank financing.		
<b>Unit 3</b>	<b>Foreign Exchange Market and Rate Mechanism</b>	<b>12 Hours</b>
<b>Foreign Exchange market</b> – Features, Participants, Currency derivatives – Spot, Futures, Forwards, Options, Types of Trading in Foreign Exchange Market – Hedging Speculations, Arbitrage, Covered Interest Rate Arbitrage, Borrowings and Investing Markets, Tax implications, Clearing and Settlement of forex transactions, Developments in Indian Foreign Exchange Markets. <b>Rate Mechanism</b> – Quotation, Types of Quotation, Factors influencing Exchange rate, Theories of Exchange Rates – Law of one price, Purchasing Power Parity, Interest Rate Parity, Fishers Effect (Including Problems)		
<b>Unit 4</b>	<b>Measuring and Management of Foreign Exchange Exposure</b>	<b>12 Hours</b>
<b>Measurement of Foreign Exchange Exposure</b> – Meaning, Types of foreign Exchange exposure – Transaction Exposure, Operating Exposure, Accounting Exposure. <b>Management of Foreign Exchange Exposure</b> – Need, Hedging of Transaction Exposure, Hedging Operating Exposure, Management of		

Accounting Exposure (Including Problems).	
Pedagogy	The pedagogy for this course constitutes a mixture of Lectures, Case study, Assignment and Group Discussions
Reference/ Readings	<ol style="list-style-type: none"> <li>1. P.G Apte, SanjeevanKapshe, International Financial Management, Tata McGraw Hill Publication, 2020, 8<sup>th</sup> edition</li> <li>2. Cheol S. Eun, Bruce G. Resnick, International Financial Management, Tata McGraw Hill Publication, 2017, 7<sup>th</sup> edition</li> <li>3. Maurice D. Levi: International Finance, Routledge Taylor &amp; Francis Group, 2005</li> <li>4. Jeff Madura, International Financial Management, 6<sup>th</sup> Edition, south-western, 2000</li> <li>5. Avadhani V.A, International Finance, Mumbai, Himalaya publishing House, 2006</li> <li>6. M. Y. Khan, Indian Financial System, Tata McGraw Hill. 2016</li> <li>7. Alan C. Shapiro, Multinational Financial Management. Prentice Hall of India Pvt. Ltd. New Delhi,</li> <li>8. Sharan, V. International Financial Management, Prentice Hall of India Pvt. Ltd. New Delhi, 2001</li> <li>9. Dudley Lockett, Money and Banking, McGraw Hill. 2016</li> </ol> <p><i>Reference Website</i></p> <ol style="list-style-type: none"> <li>1. <a href="http://www.worldbank.org">www.worldbank.org</a></li> <li>2. <a href="http://www.imf.org">www.imf.org</a></li> <li>3. <a href="http://www.wto.org">www.wto.org</a></li> </ol>
Course Outcome	<p>After completion of this course the students will</p> <p><b>CO1.</b> Understand the International Monetary system, basics of currency markets and foreign exchange markets</p> <p><b>CO2.</b> Understand the wide range of issues from global financial markets</p> <p><b>CO3.</b> Understand several products used for managing exchange rate and interest rate risk by MNCs</p>
Online Resources	<ol style="list-style-type: none"> <li>1. <a href="https://dde.svu.edu.in/study-material/SLM/MCOM_104_International%20Financial%20Management.pdf">https://dde.svu.edu.in/study-material/SLM/MCOM_104_International%20Financial%20Management.pdf</a></li> <li>2. <a href="https://www.pdfdrive.com/international-financial-management-9th-edn-e33407995.html">https://www.pdfdrive.com/international-financial-management-9th-edn-e33407995.html</a></li> <li>3. <a href="https://www.pdfdrive.com/international-financial-management-e175970236.html">https://www.pdfdrive.com/international-financial-management-e175970236.html</a></li> </ol>

Programme : M. Com  
 Course Code : COO332  
 Course Title : Corporate Mergers and Acquisitions  
 Number of Credits : 4  
 Effective from AY : 2020-21

Need of the Course:	<p>Mergers and acquisitions in recent years have become one of the notable trends of Indian economy. Dynamics of M &amp; A market in India is one of the catalysts of high rates of economic growth. Although the crisis of Financial Markets has declined significantly the volume and value of deals in Mergers and Acquisitions, they are still regarded as one of the most effective strategies for the development of Companies. Hence course of “Corporate Mergers and Acquisitions “has been designed to facilitate the candidates in preparing for Certification Examination of Merger and Acquisitions and make their career in Corporate Mergers and Acquisitions which is growing at a fast pace.</p>
Description of the Course:	<p>This course covers all essential topics that will enhance the knowledge of students in “Corporate Mergers and Acquisitions”. It covers topics related to the basics of Various Forms of Corporate Restructuring, Restructuring Underlying Issues – Growing need for Corporate Restructuring in Recent times in India, Theories of Mergers, Types of Mergers&amp; Mergers and Acquisitions Process and Takeover Defenses. It will be immensely useful to all those who want to have a better understanding of Corporate Mergers and Acquisitions</p>
Objectives of the Course:	<ol style="list-style-type: none"> <li>1. To understand the Mergers and Acquisitions, Various Forms of Corporate Restructuring and Corporate Restructuring in Recent times in India</li> <li>2. To understand Theories of Mergers, Types of Mergers &amp; Mergers and Acquisitions Process.</li> <li>3. To acquire knowledge and understanding of Takeover defenses.</li> </ol>

### Course Content

Unit 1	: Mergers and Acquisitions - An Overview.	10Hours
<p><b>An overview-</b> Various Forms of Corporate Restructuring- Expansion Mergers and Acquisitions – Amalgamation – Absorption- Tender Offers - Asset Acquisition- Joint Venture–Contraction- Spin-offs- Split-offs – Split-ups– Divestiture- Equity Carve-out- Asset Sale - Corporate Control- Takeover Defenses- Share Repurchase -Exchange Offers- Proxy Contests - Changes in Ownership Structure-Leverage Buyout- Going Private – ESOP – MLPs -Restructuring: Underlying Issues – Growing need for Corporate Restructuring in Recent times in India.</p>		
Unit 2	:Theories of Mergers	12 Hours
<p><b>Efficiency Theories</b> – Information and Signaling – Agency Problems and Managerialism – Free Cash Flow Hypothesis – Market Power – Taxes and their Impact on Merger Decisions – Hubris Hypothesis.</p>		
Unit 3	:Types of Mergers & Acquisitions and Acquisition Process	14 Hours

**Types of Mergers** - Horizontal Mergers - Vertical Mergers - Conglomerate Mergers - Financial Conglomerate mergers - Product Extension Mergers - Geographic Market extension and Pure Conglomerate Mergers - Merger and Acquisition Process– Participants in the Restructuring Activities - Post-Merger Management/Horizontal Mergers - Vertical Mergers - Conglomerate Mergers- Financial Conglomerate mergers - Product Extension Mergers - Geographic Market extension and Pure Conglomerate Mergers - Merger and Acquisition Process– Participants in the Restructuring Activities - Post-Merger Management.

<b>Unit 4</b>	<b>:Takeover Defenses</b>	<b>12Hours</b>
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**Takeover Defenses** - Friendly vs. Hostile Takeovers – Bear Hug – Proxy Contests –Impact of shareholder’s value- Proxy Fight Process- Tender offers – Two tiered tender offers –Any–or–all–offers- Partial Offers- Open market Operations- Street Sweeps- Dawn raid – Saturday Night special - Alternative Takeover Tactics – Takeover Defenses – Preventive Anti-Takeover Measures – Active Antitakeover.

Pedagogy	<p>The following methods and forms of study are used in the course</p> <p>The methodology used in the class will combine lectures, applications and case discussion.</p> <p>Lectures will address the assigned reading materials. The required readings, lecture notes, and the assigned home works that are intended to support learning objectives and will prepare the students adequately for the examinations.</p> <p>In addition to the lectures, review sessions will be scheduled to address assignments, end of chapter questions and in some occasion’s assigned cases.</p>
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Reference/Readings	<ol style="list-style-type: none"> <li>1. Weston, Chung, Hoag, Mergers, Restructuring and Corporate Control, PHI, 2011.</li> <li>2. S.Shiva Ramu, Corporate Growth through Mergers &amp; Acquisitions, SAGE Publications Pvt. Ltd; 1st Edition 1998.</li> <li>3. John Humphrey, Kaplinsky and Saraph, Corporate Restructuring, SAGE Publications Pvt. Ltd; 1st Edition 1998.</li> <li>4. Sudarshan, The Essence of mergers and acquisitions Pearson P T R; 1st Edition,1995.</li> <li>5. Weston, Takeovers, Restructuring and Corporate Governance, Pearson; 4<sup>th</sup>Edition, 2003.</li> <li>6. T.P Ghosh, Buyback of shares, Taxmann, 1999.</li> <li>7. Ranjit Kumar Mandal, Corporate Mergers in India: Objectives and Effectiveness,Kanishka Publishers, Distributors, 1995.</li> <li>8. Vijay Kumar Kaushal, Corporate Takeovers in India Sarup &amp; Sons, 1995.</li> </ol>
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Course Outcome	<p>On successful completion of Course, the candidate will be prepared with a</p> <p><b>CO1:</b> Comprehensive and in-depth knowledge about Mergers and Acquisitions. And comprehensive and broad-based knowledge about various forms of re-Organizations,</p> <p><b>CO2:</b> Learn the Theories of Mergers, Types of Mergers, Mergers and Acquisitions Process and Takeover Defenses.</p>
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## Online Resources

<https://www.wtamu.edu/~jowens/FIN6320/MERGER%20WAVES.htm>  
<https://archive.mbda.gov/news/blog/2012/04/5-types-company-mergers.html>  
<https://corporatefinanceinstitute.com/resources/knowledge/strategy/corporate-reorganizationclause/>  
<https://cleartax.in/s/corporate-restructuring>  
<https://ibusinessmotivation.com/corporate-restructuring-meaning/>  
<https://theintactone.com/2018/04/23/mac-r-u1-topic-5-hubris-hypothesis-of-takeovers/#:~:text=Hubris%20hypothesis%20suggests%20that%20the,ability%20to%20make%20good%20decisions.>  
<https://www.slideshare.net/saurangpatel1/corporate-restructuring>  
<https://www.icsi.edu/media/webmodules/publications/3.%20Corporate%20Restructuring,%20Valuation%20and%20Insolvency.pdf>  
<http://egyankosh.ac.in/handle/123456789/6742>  
<http://egyankosh.ac.in/handle/123456789/6280>  
<http://epgp.inflibnet.ac.in/Home>

### Online E-Books Links:

1. Mergers and Acquisitions from A to Z by Andrew J. Sherman  
<https://www.pdfdrive.com/mergers-and-acquisitions-from-a-to-z-e157133810.html>
2. Mergers, Acquisitions, and Other Restructuring Activities: An Integrated Approach to Process  
by Donald DePamphilis  
<https://www.pdfdrive.com/mergers-acquisitions-and-other-restructuring-activities-an-integrated-approach-to-process-tools-cases-and-solutions-e157351328.html>
3. Mergers, Acquisitions, and Corporate Restructurings by Patrick A. Gaughan  
<https://www.pdfdrive.com/mergers-acquisitions-and-corporate-restructurings-e49474813.html>
4. Mergers, Acquisitions and Corporate Restructuring by Vishwanath S.R. and Chandrashekar Krishnamurti  
<https://www.pdfdrive.com/mergers-acquisitions-and-corporate-restructuring-e38366324.html>

Programme : M. Com  
 Course Code : **COO333**  
 Course Title : **Financial Services**  
 Number of Credits : 4  
 Effective from AY : 2020-21

Need of the Course:	This course has been designed to facilitate the candidates in understand Financial Services and preparing for Certification Examination of Depository and make their career in Depository, Depository Participants and Stock Broking Firms, Factoring Agencies and Credit Rating Agencies as Researchers which has employment opportunities. It equips the students with the minimum knowledge benchmark of understanding of structuring of Securitization as Financial Instrument of the New Millennium.
Description of the Course:	This course of “Financial Services” covers all essential topics that will enhance the knowledge of students in Financial Services. It covers topics related to Overview of Fund based and Fee based services, understanding practices of Factoring and research work done by Credit Rating Agency with rating process and methodology. Structuring mechanism of Securitization with Legal Aspects. Efficient depository is critical to the efficient functioning of the Capital Market. This course provides deep insight into the functioning of the Depository and outlines the various Operational issues. It has been mandated by the Depository, that all branches of depository participants must have at least one person qualified in Depository Certification program.
Objectives of the Course:	<ol style="list-style-type: none"> <li>1. Student will be equipped with the knowledge of basic knowledge of financial services and Factoring.</li> <li>2. Student will learn the process and methodology of Credit rating of Credit Rating Agencies with services provided.</li> <li>3. Students will understand the working mechanism of Securitization with Legal Aspects and Depositories Operations</li> </ol>

### Course Content

<b>Unit 1</b>	<b>:Overview of Financial Services and Factoring</b>	<b>8 Hours</b>
<p><b>Overview of Financial Services</b> - Growth and Structure. Banking and Non - Banking Companies, Classification of Non –Banking Companies and NBFC’s Activities.</p> <p><b>Factoring</b> -Definition of Factoring-Meaning of Factoring- features of factoring- Activities of Factoring-Mechanism of Factoring -Various Documents involve in Factoring - Types of Factoring- International Factoring-Two Factor System- Direct Export Factoring - Direct import Factoring - Factoring agreement-Functioning of Factoring- Cost of Factoring- Impact of Factoring - Factoring v/s Forfeiting - Advantages &amp; Disadvantages of Factoring.</p>		
<b>Unit 2</b>	<b>:Credit Rating, Securitization and Legal issues in Securitization</b>	<b>16 Hours</b>
<p><b>Credit Rating:</b> Introduction - Concept of Credit Rating – Definition - Scope - Need, Types of Credit Rating - General Credit Rating Process and Methodology - Credit Rating Agencies in India Process and</p>		

Methodology for Credit Rating - Advantages & Disadvantages of Credit rating - Rating services offered by Credit Rating Agencies - Equity rating and Equity Assessment - Rating symbols of Indian Credit Agencies.

**Securitization:** Introduction to Securitization as Financial Instrument of the New Millennium – Definition – Concept - Need for Securitization - Securitization in India - Securitization asset classes - Benefits of securitization Players involved in Securitization - Securitization structure - Process of Securitization-. Pass Through Certificate and Pay Through Securities structure.

**Legal issues in Securitization** - Securitization laws- (SARFAESI) Act –Purpose – Outcome - Powers conferred on Secured Creditor under the SARFAESI Act - Banks utilize for Effective tool for bad loans (NPA) Recovery- Rights of Borrowers.

<b>Unit 3</b>	<b>:Depository Functioning and Bye- Laws</b>	<b>12 Hours</b>
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**Overview of Depository** - Key features of the depository system in India -Depository System- Depository - Bank An Analogy - Depository - Bank –The difference - Legal Framework- Depositories Act, 1996 - Securities and Exchange Board of India (Depositories & Participants) Regulations, 1996ByeLaws approved by SEBI - and Business Rules framed in accordance with the Regulations and Byelaws. - Section 4, 7, 8, 9, 10, 14, and 16.

**Internet Initiatives at Depository by NSDL** - SPEED-e- SIMPLE- SPICE Ideas-and STEADY - Eligibility Criteria for a Depository– Registration-Commencement of Business- Agreement between Depository and Issuers-Rights and Obligations of Depositories- Records to be maintained by Depository – Functions of Depository. Business Rules of Depository –Functions- Services Offered by Depository - Electronic linkage – Technology and connectivity of Depository System with Business Partners.

**Business Partners of Depository-** The eligibility criteria are prescribed by the SEBI (Depository & Participants) Regulations, 1996- Business Restrictions – Application for becoming a DP – Conditions for Grant of Registration – Steps for joining as a DP- Validity and Renewal of Registration Certificate –Pre-requisites for DPs for commencing operations -Rights and Obligations- Agreement with Beneficial Owners- Direct and Indirect benefits of Depository System.

<b>Unit 4</b>	<b>:Depository Core services</b>	<b>12Hours</b>
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**Types of Accounts-** Documents for Verification- Beneficiary Account-Procedure for opening an account. Dematerialization- International Securities Identification Number (ISIN) - Securities that can be Dematerialized- Dematerialization request form- Procedure for Dematerialization- Rejection Reason-Precautions to be taken while processing DRF. Rematerialisation- Rematerialisation Request form-Prerequisites for Rematerialisation request - Rematerialisation Process.

**Settlement of Off-Market Transactions-** Settlement of Market-Transaction. Pledge and Hypothecation- Procedure for Pledge/Hypothecation- Creation of Pledgor- Procedure for Confirmation of Creation of Pledge/Hypothecation by Pledgee – Pledge of Demat Shares-Closure of a Pledge/Hypothecation by Pledgor- Closure of a Pledge/Hypothecation by Pledgee or - Invocation of Pledge by Pledge-Invocation of Hypothecation.

Pedagogy	<p>The methodology used in the class will combine lectures, applications and case discussion.</p> <p>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.</p> <p>In addition to the lectures, review sessions will be scheduled to address</p>
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	assignments, end of chapter questions and in some occasion's reading and understanding of Reports on the CreditRating and Structuring of Securitization with Legal issues.
Reference/Readings	<p>Khan M.Y, Financial Services, McGraw Hill Education; Eight Edition, 2015.</p> <p>V.A. Avadhani, Marketing of Financial Services and Markets, HimalayaPublishing House, 1999.</p> <p>Indian Institute of Banking and Finance, Mutual Funds- Products &amp; Services,Taxmann Publications Private Limited, 2010.</p> <p>Gordan &amp; Natarajan, Financial Markets and Services, Himalaya Publishing House,Tenth Edition, 2018.</p> <p>K. Ravichandran, Merchant Banking &amp; Financial Services, Himalaya PublishingHouse, Second Edition, 2016.</p> <p>NCFM- Depositories Module</p> <p>NISM – Mutual Funds Module Series</p>
Course Outcome	<p>Upon Completion of the course the students will be able to:</p> <p><b>CO1:</b> Student will be equipped with the knowledge of basic knowledge of Financial services and Factoring.</p> <p><b>CO2:</b> Student will learn the process and methodology of Credit rating of Credit Rating Agencies etc.</p> <p><b>CO3:</b> Students will understand the working mechanism of Securitization with Legal Aspects and Depositories Operations</p>
Online Resources	<p><b>Websites:</b></p> <p><a href="https://www.prepcafe.in/nism-study-material">https://www.prepcafe.in/nism-study-material</a></p> <p><a href="https://nsdl.co.in/publications/IAPP.php">https://nsdl.co.in/publications/IAPP.php</a></p> <p><a href="https://nsdl.co.in/publications/investorguide.php">https://nsdl.co.in/publications/investorguide.php</a></p> <p><a href="https://nsdl.co.in/publications/infobrochureforinvestors.php">https://nsdl.co.in/publications/infobrochureforinvestors.php</a></p> <p><a href="http://egyankosh.ac.in/handle/123456789/16964">http://egyankosh.ac.in/handle/123456789/16964</a></p> <p><a href="https://nsdl.co.in/downloadables/Capital%20Markets%20and%20NSDL%20Overview.pdf">https://nsdl.co.in/downloadables/Capital%20Markets%20and%20NSDL%20Overview.pdf</a></p> <p><a href="https://www.intelivisto.com/certification/NISM-Series">https://www.intelivisto.com/certification/NISM-Series</a></p> <p><a href="https://www.intelivisto.com/certification/NISM-Series">VI%20Depository%20Operations%20workbook.pdf</a></p> <p><a href="https://www.spratings.com/documents/20184/760102/SPRS_Understanding-Ratings_GRE.pdf">https://www.spratings.com/documents/20184/760102/SPRS_Understanding-Ratings_GRE.pdf</a></p> <p><a href="http://docshare02.docshare.tips/files/12277/122779731.pdf">http://docshare02.docshare.tips/files/12277/122779731.pdf</a></p> <p><a href="http://vinodkothari.com/wp-content/uploads/2014/01/Credit-Rating-Agencies.pdf">http://vinodkothari.com/wp-content/uploads/2014/01/Credit-Rating-Agencies.pdf</a></p> <p><a href="https://www.fitchratings.com/products/rating-definitions#about-rating-definitions">https://www.fitchratings.com/products/rating-definitions#about-rating-definitions</a></p> <p><a href="https://legislative.gov.in/sites/default/files/A2002-54.pdf">https://legislative.gov.in/sites/default/files/A2002-54.pdf</a></p> <p><a href="http://www.igntu.ac.in/eContent/IGNTU-eContent-459913078664-B.Com-6-Prof.ShailendraSinghBhadouriaDean&amp;-FINANCIALSERVICES-All.pdf">http://www.igntu.ac.in/eContent/IGNTU-eContent-459913078664-B.Com-6-Prof.ShailendraSinghBhadouriaDean&amp;-FINANCIALSERVICES-All.pdf</a></p> <p><a href="http://docshare01.docshare.tips/files/6804/68042738.pdf">http://docshare01.docshare.tips/files/6804/68042738.pdf</a></p> <p><a href="http://epgp.inflibnet.ac.in/Home">http://epgp.inflibnet.ac.in/Home</a></p>

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		
<b>Unit 1</b>	<b>: Introduction to Capital Markets</b>	<b>15 Hours</b>
An overview of Indian Securities Market, <i>Primary Market</i> - 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. <i>Secondary Market</i> : 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 <i>Listing of Securities</i> : Meaning – Merits and Demerits – Listing requirements, procedure, fee – Listing of rights issue, bonus issue, further issue – Listing conditions of BSE and NSE – Delisting		
<b>Unit 2</b>	<b>: Trading and Settlement System in Indian Stock Exchanges</b>	<b>15 Hours</b>
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.		
<b>Unit 3</b>	<b>: Indian Stock Market Indices</b>	<b>10 Hours</b>
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 Indices – BSESectoral Indices - NSE indices – S&P CNX Nifty – Scrip selection criteria – Construction.		
<b>Unit 4</b>	<b>: Risk Management and Surveillance System in Indian Stock Exchanges</b>	<b>8 Hours</b>
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 <b>CO1:</b> To understand the theoretical background of the Indian Capital markets. <b>CO2:</b> To learn the trading and settlement system in Indian stock exchanges. <b>CO3:</b> To discuss about the Indian stock market indices and learn to calculate the same. <b>CO4:</b> To explore the risk management and surveillance system in Indian stock exchanges.
Online Resources	1. <a href="http://www.bseindia.com">www.bseindia.com</a> 2. <a href="http://www.nseindia.com">www.nseindia.com</a> 3. <a href="http://www.moneycontrol.com">www.moneycontrol.com</a> 4. <a href="http://www.economictimes.com">www.economictimes.com</a> 5. <a href="http://www.financialexpress.com">www.financialexpress.com</a> 6. <a href="http://www.equitymaster.com">www.equitymaster.com</a> 7. <a href="http://www.myiris.com">www.myiris.com</a>

Programme : M.Com.  
 Course Code : **COO335**  
 Course Title : **Corporate Valuations**  
 Number of Credits : 4  
 Effective from AY : 2020-21

Need of the Course	: Corporate Valuation is a process and a set of procedures used to estimate the economic value of an owner's interest in a business. An accurate valuation of a closely held business is an essential tool for the companies to assess both opportunities and opportunity costs as they plan for future growth and eventual transition. It provides either a point-in-time assessment of relative value for an owner, or perhaps the price a buyer would be willing to acquire the business. Thus, the need of this course is to provide a good understanding about various aspects of Corporate Valuation.	
Description of the Course	: The course outlines the topics such as Overview of Corporate Valuation, Enterprise Discounted Cash Flow valuation, Relative Valuation & Non-DCF Approaches to Valuation, and Value Enhancement which are vital elements of corporate valuation.	
Objectives of the Course	: The following are the main objectives of the course - 1. To enable students to apply the various approaches to Corporate Valuation. 2. To enable students to apply the Enterprise Discounted Cash Flow valuation techniques in companies. 3. To enable students to apply the Relative Valuation & Non-DCF- Approaches to Valuation in companies. 4. To enable students to apply Value Enhancement techniques in companies.	
<b>Course Content</b>		
<b>Unit 1</b>	<b>: Overview of Corporate Valuation</b>	<b>10 Hours</b>
Context of Valuation, Approaches to Valuation, Features of the Valuation Process: Bias in valuation, uncertainty in valuation & Valuation complexity. Corporate Valuation in Practice, Information Needed for Valuation, Judicial Review and Regulatory Oversight on Evaluation, Intrinsic Value and the Stock Market, Role of valuation.		
<b>Unit 2</b>	<b>: Enterprise Discounted Cash Flow valuation</b>	<b>16 Hours</b>
Enterprise DCF Model: Introduction, meaning, advantage & Disadvantages. Similarities and differences in valuing a firm and capital project. Steps involved in Enterprise DCF model: Analyzing Historical Performance, Estimating the Cost of Capital, Forecasting Performance, Estimating the Continuing Value, Calculating and Interpreting Results. Enterprise DCF valuation: Two Stage and Three Stage Growth Model (Includes Case Study Discussion).		
<b>Unit 3</b>	<b>:Relative Valuation&amp; Non-DCF Approaches to Valuation</b>	<b>12 hours</b>
Steps Involved in Relative Valuation, Equity Valuation Multiples, Enterprise Valuation Multiples, Choice of Multiple, Best practices Using Multiples, Assessment of Relative Valuation, Market Transaction Method, Non-DCF- Approaches: Book Value Approach, Stock and Debt Approach,		



Strategic Approach to Valuation, Guidelines for Corporate Valuation. (Includes Case Study Discussion).		
<b>Unit 4</b>	<b>: Value Enhancement</b>	<b>10 hours</b>
Discounted Cash Flow (DCF) Approach to Value Creation, Economic Value Added (EVA) Approach to Value Creation, The Challenge of Value Enhancement - Case Studies in Corporate Valuation – Cases on Banks, Investment by a Private Equity Firm, Technology Companies.		
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	<p>Allman, K. A. (2010). <i>Corporate Valuation Modeling – A Step by Step Guide</i>. John Wiley &amp; Sons, New Jersey.</p> <p>Chacko, G., &amp; Evans, C. L. (2014). <i>Valuation – Methods and Models in Applied Corporate Finance</i>. Pearson Education Ltd.</p> <p>Chandra, P. (2011). <i>Corporate Valuation and Value Creation</i>. Tata McGraw Hill Education Private Limited, New Delhi.</p> <p>Chandra, P. (2014). <i>Corporate Valuation – A Guide for Analysts, Managers, and Investors</i>. McGraw Hill Education (India) Private Limited.</p> <p>Damodaran, A. (2011). <i>Damodaran on Valuation: Security Analysis for Investment and Corporate Finance</i> (Second Edition). John Wiley &amp; Sons, New Jersey.</p> <p>De-Luca, Pasquale. (2018). <i>Corporate Valuation – Fundamental Analysis, Asset Pricing, and Company Valuation</i>. Springer Nature, Switzerland.</p> <p>Massari, M., Gianfrate, G., &amp; Zanetti, L. (2016). <i>Corporate Valuation – Measuring the Value of Companies in Tribulent Times</i>. John Wiley &amp; Sons, New Jersey.</p> <p>Monks, R. A. G., &amp; Lajoux, A. R. (2011). <i>Corporate Valuation for Portfolio Investment – Analysing Assets, Earnings, Cash Flow, Stock Price, Governance, and Special Situations</i>. John Wiley &amp; Sons, New Jersey.</p>	
Course Outcome	<p>: Upon completion of this course, students will be able to:</p> <p><b>CO1:</b> Apply the various approaches to Corporate Valuation.</p> <p><b>CO2:</b> Apply the Enterprise Discounted Cash Flow valuation techniques in companies</p> <p><b>CO3:</b> Analyse the Relative Valuation &amp; Non-DCF- Approaches to Valuation in companies</p> <p><b>CO4:</b> Apply the various aspects of Value Enhancement techniques in Companies.</p>	
Online Resources	<p>ICAI – Corporate Valuation  <a href="https://resource.cdn.icai.org/57050bos46238cp12.pdf">https://resource.cdn.icai.org/57050bos46238cp12.pdf</a></p> <p>ICMAI – Business Valuation Management  <a href="https://icmai.in/upload/Students/Syllabus-2008/StudyMaterialFinal/P-18.pdf">https://icmai.in/upload/Students/Syllabus-2008/StudyMaterialFinal/P-18.pdf</a></p>	

ICMAI – Financial Analysis and Business Valuation

[https://icmai.in/upload/Students/Syllabus-2012/Study\\_Material\\_New/Final-Paper20-Revised.pdf](https://icmai.in/upload/Students/Syllabus-2012/Study_Material_New/Final-Paper20-Revised.pdf)

ICSI – Valuations and Business Modelling

[https://www.icsi.edu/media/webmodules/FINALVALUATIONBOOK FOR UPLOADING FEB 5.pdf](https://www.icsi.edu/media/webmodules/FINALVALUATIONBOOK_FOR_UPLOADING_FEB_5.pdf)

Corporate Finance Institute

<https://corporatefinanceinstitute.com/resources/knowledge/valuation/>

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"> <li>1. To understand the basis of cost management</li> <li>2. To have an in-depth knowledge of various cost management techniques used to control costs</li> <li>3. To understand the application of learning curve and linear programming</li> <li>4. To acquire knowledge regarding how to solve problems related to transportation and assignment</li> </ol>

<b>Course Content</b>		
<b>Unit 1</b>	<b>Introduction to Cost Management</b>	<b>10 Hours</b>
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.		
<b>Unit 2</b>	<b>Cost Management Techniques and Performance Evaluation</b>	<b>12 Hours</b>
<b>Activity Based Costing</b> – 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). <b>Target Costing</b> – Meaning, Steps, Benefits of target costing, Value engineering in target costing. <b>Transfer Pricing</b> – Meaning, Objectives, Methods of transfer pricing, Transfer pricing in MNCs and Service Organisations. <b>Balanced Scorecard</b> – Balanced Scorecard perspective.		
<b>Unit 3</b>	<b>Linear Programming, Network Analysis &amp; Learning Curve</b>	<b>14 Hours</b>
<b>Linear Programming</b> – Meaning, assumptions, Applications of LP techniques in cost control, Constraints, Limitations (Including Problems). <b>Network Analysis</b> – Introduction, objectives, stages, drawing network diagram, PERT and CPM (Including Problems). <b>Learning Curve Model</b> – Phases, factors affecting learning curve, Applications of learning curve (Including Problems)		
<b>Unit 4</b>	<b>Transportation and Assignment Problems</b>	<b>12 Hours</b>

<p><b>Transportation Problems</b> – Introduction, applications of Transportation in Cost reduction and control, conditions, stages, Methods for initial basic feasible solution, Unbalanced Transportation problems (Including problems). <b>Assignment Problems</b> – 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, 5<sup>th</sup> 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, &amp; 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, 10<sup>th</sup> edition  Horngreen, Foster, &amp; Datar, <i>Cost Accounting: A Managerial Emphasis</i>, Prentice Hall. 2010  L.R. Potti, <i>Operations research</i>, Yamuna Publications</p>
Course Outcome	<p><b>CO1:</b> Understand the basics of Cost Management and elements of costs  <b>CO2:</b> Understand various techniques to be used to control the costs  <b>CO3:</b> Understand and apply cost tools for taking managerial decision  <b>CO4:</b> Able to do project planning and review of controlling techniques</p>
Online Resources	<ol style="list-style-type: none"> <li>1. <a href="https://icmai.in/upload/Students/Syllabus2016/Final/Paper-15-Oct-2020.pdf">https://icmai.in/upload/Students/Syllabus2016/Final/Paper-15-Oct-2020.pdf</a></li> <li>2. <a href="https://icmai.in/upload/Students/Syllabus2016/Inter/Paper-9-April-2021.pdf">https://icmai.in/upload/Students/Syllabus2016/Inter/Paper-9-April-2021.pdf</a></li> <li>3. <a href="https://globalcma.in/wp-content/uploads/2018/05/Final-Strategic-Cost-Management-Theory.pdf">https://globalcma.in/wp-content/uploads/2018/05/Final-Strategic-Cost-Management-Theory.pdf</a></li> </ol>

Programme : M. Com  
 Course Code : COO337  
 Course Title : Accounting Standards and Financial Reporting  
 Number of Credits : 4  
 Effective from AY : 2020-21

Need of the Course:	The students must have knowledge of Accounting standards and Financial reporting in order to prepare and present the financial statements. This course will help the students to understand the various aspects of accounting standards. It will also familiarise the students the various forms of reporting other than financial information. It is a perfect choice to understand the various Accounting standards and financial reporting aspects to shape an individual towards career opportunity.
Description of the course:	This course is designed to provide knowledge about the various accounting standards adopted by India for preparation and presentation of financial statements. This course also covers specific accounting standards which students must be aware. This course will provide the knowledge of various development in financial reporting which are followed by the corporate firms while preparing and presenting their financial statements.
Objectives of the course:	The main objectives of the course are: 1. To understand the framework for preparation and presentation of financial statements 2. To acquire ability to solve problems in practical scenarios of Accounting standards 3. To develop an understanding of various forms of reporting

Course Content		
<b>Unit 1</b>	<b>Framework for Preparation and Presentation of Financial Statements</b>	<b>10 Hours</b>
Preparation and presentation of financial statements, Framework & its Purpose, Users and their information needs, Assumptions, Qualitative characteristics of financial statements, Constraints on relevant and reliable information, Recognition and Measurement of the elements of financial statements (Including problems and cases). Disclosure of Accounting Policies as per AS-1.		
<b>Unit 2</b>	<b>Introduction to Accounting Standards and Financial Reporting</b>	<b>12 Hours</b>
<b>Accounting standards</b> – Meaning, Objectives, Benefits, International Accounting Standards Committee (IASC), International Accounting Standards Board (IASB), Accounting Standard Board of India (ASB). <b>Financial Reporting</b> – Objectives, Users, Benefits, Qualitative Characteristics of Financial reporting information, International Financial Reporting Standards (IFRS), Generally Accepted Accounting Principles (GAAP) – Indian GAAP and US GAAP, IFRS Adoption/ Convergence, Indian Accounting Standards (IND AS), Process of formulation of accounting standards in India.		
<b>Unit 3</b>	<b>Accounting Standards</b>	<b>14 Hours</b>
Accounting standards – Meaning, Significance, AS-2 (Valuation of Inventories), AS-9 (Revenue Recognition), AS-10 (Accounting for Fixed Assets), Ind AS-16 (Property Plant and Equipment), AS-18 (Related Party Disclosures), AS-22 (Accounting for Taxes on Income), AS-26 (Intangible Assets), AS-29 (Provisions, Contingent Liabilities and Contingent Assets) Ind AS- 113 (Fair Value Measurement) (Including Practical Problems as per relevant accounting standards)		
<b>Unit 4</b>	<b>Developments in Financial Reporting</b>	<b>12 Hours</b>

Sustainability Reporting – Meaning, Benefits. Triple Bottom Line – Meaning, Benefits, Implementation, Reporting. Business Responsibility Reporting, Corporate Social Responsibility – Meaning, Reporting. Interim Financial Reporting, Segment Reporting ( <b>Including practical problems</b> as per relevant accounting standards)	
Pedagogy	The pedagogy for this course constitutes a mixture of Lectures, Case study, Assignment and Group Discussions
Reference/ Readings	<p>10. Jawaharlal, Sucheta G. Financial Reporting and analysis, Himalaya Publishing House, 2018.</p> <p>11. Saini, D. &amp; Saini, R. Accounting Standards, Himalaya Publishing House, 1<sup>st</sup> edition, 2018.</p> <p>12. Sharma, D.G., Accounting Standards, Taxmann.</p> <p>13. Rawat, D.S. Students guide to accounting standards, Taxmann, 5<sup>th</sup> edition.</p> <p>14. Bhalla, K. Financial Reporting Problems &amp; Solutions, Taxmann, 2<sup>nd</sup> edition.</p> <p>15. ICAI, Corporate financial reporting module</p> <p>16. ICAI, Financial reporting module</p> <p><b>Reference Website</b></p> <p>1. <a href="http://www.icai.org.in">www.icai.org.in</a></p> <p>2. <a href="http://www.mca.gov.in">www.mca.gov.in</a></p>
Course Outcome	<p>After completion of this course the students will</p> <p><b>CO1.</b> Understand the fundamentals for preparation and presentation of Financial statements</p> <p><b>CO2.</b> Able to solve any accounting problems by using relevant accounting standards</p> <p><b>CO3.</b> Achieve desired level of technical competence</p>
Online Resources	<p>1. <a href="https://www.icai.org/post.html?post_id=16957">https://www.icai.org/post.html?post_id=16957</a></p> <p>2. <a href="https://icmai.in/upload/Students/Syllabus2016/Final/Paper-17-Feb-2021.pdf">https://icmai.in/upload/Students/Syllabus2016/Final/Paper-17-Feb-2021.pdf</a></p>

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.

<b>Unit 4</b>	<b>: Volatility and Factor Models</b>	<b>10 Hours</b>
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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
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Reference/Readings	<p>Fabozzi, F., Focardi, S., Rachev, S. and Arshanapalli, B. (2014) The Basics of Financial Econometrics: Tools, Concepts and Asset Management, Wiley.</p> <p>Asteriou Dimitriou,(2006), Applied Econometrics, Palgrave Macmillan, New York</p> <p>Cameroon Samuel (2005), Econometrics, McGraw Hill, New York.</p> <p>Davidson, J. (2000) Econometric Theory, Blackwell, USA</p> <p>Goldberger, A.S. (2000) Introductory Econometrics, Harvard University Press, Cambridge.</p> <p>Greene, W. (2004) Econometric Analysis, Prentice Hall, New York.</p> <p>Gujarati, D. (2004) Basic Econometrics, McGraw Hill, New Delhi.</p> <p>Hayashi, F (2000), Econometrics, Princeton University Press, Princeton.</p> <p>Pattreson, Kerry (2000) An Introduction to Applied Econometric: Time Series Approach, Palgrave Macmillan, New York</p> <p>Ramanathan Ramu (2002), Introductory Econometrics with applications, Thomson South Western, Singapore</p> <p>Wooldridge (2006), Introductory Econometrics, Thomson-South Western, Singapore.</p>
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Course Outcome	<p>: Upon completion of the course learners will be able to:</p> <ul style="list-style-type: none"> <li><b>CO1.</b> Apply methodology of regression analysis in developing models for data in social sciences.</li> <li><b>CO2.</b> Perform diagnostic tests on regression models and improvise their models.</li> <li><b>CO3.</b> Develop basic time series models for forecasting using ARIMA structure.</li> <li><b>CO4.</b> Apply event study methodology on time series data for research and analytical purposes.</li> <li><b>CO5.</b> Develop models with time series data for volatility forecasting.</li> <li><b>CO6.</b> Demonstrate ability to apply factor models for estimation of expected returns.</li> </ul>
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Online Resources	<p><a href="https://www.youtube.com/user/econometricsacademy">https://www.youtube.com/user/econometricsacademy</a></p> <p><a href="https://www.youtube.com/user/patobil">https://www.youtube.com/user/patobil</a></p> <p><a href="https://sites.google.com/site/econometricsacademy/home">https://sites.google.com/site/econometricsacademy/home</a></p> <p><a href="https://www.economicnetwork.ac.uk/teaching/Online%20Text%20and%20Notes/Econometrics">https://www.economicnetwork.ac.uk/teaching/Online%20Text%20and%20Notes/Econometrics</a></p> <p><a href="https://www.ssc.wisc.edu/~bhansen/econometrics/Econometrics.pdf">https://www.ssc.wisc.edu/~bhansen/econometrics/Econometrics.pdf</a></p>
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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.	
<b>Course Content</b>		
<b>Unit 1</b>	<b>: Direct Tax Laws - I</b>	<b>15 Hours</b>
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. ( <i>Includes Practical Problems</i> ), Income from House Property – chargeability – computation of income from let out and self-occupied house property ( <i>Includes Practical Problems</i> ).		
<b>Unit 2</b>	<b>: Direct Tax Laws - II</b>	<b>15 Hours</b>
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. ( <i>Includes Practical Problems</i> ), Income from Capital Gains – chargeability – computation of capital gain – capital gains exempt from tax – short term and long-term capital gains charged to tax ( <i>Includes practical problems</i> ).		
<b>Unit 3</b>	<b>: Direct Tax Laws - III</b>	<b>10 Hours</b>
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 ( <i>Includes Practical Problems</i> ) Tax Planning, Tax Avoidance, Tax Evasion and Tax Management. Filing of Income tax returns.		
<b>Unit 4</b>	<b>: Taxation of Companies</b>	<b>8 Hours</b>

<p><b>Corporate Tax Planning:</b> 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.</p> <p><b>Taxation of Companies:</b> 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 (<i>Only Theory</i>)</p>	
Pedagogy	: 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.
Reference/Readings	<ol style="list-style-type: none"> <li>1. Singhanian, V.K., Direct Taxes: Laws and Practices, Taxman Publications, New Delhi. Latest Edition.</li> <li>2. Singhanian, V. K., Students’ Guide to Income Tax, Taxmann Publications, New Delhi. Latest Edition.</li> <li>3. Singhanian, et al, Direct Taxes: Planning and Management, Taxman Publication, New Delhi. Latest Edition.</li> <li>4. Bhagwati Prasad, Direct Taxes, New Age, New Delhi. Latest Edition.</li> <li>5. Mehrotra and Goyal, Direct Taxes – Tax Planning and Management, Sahitya Bhaavan, Agra. Latest Edition.</li> </ol> <p><b>Reference Websites:</b>  <a href="http://www.incometaxindia.gov.in">www.incometaxindia.gov.in</a></p>
Course Outcome	<p>Upon completion of this course the student shall be able to:</p> <p><b>CO 1: Explain</b> the Income tax Act provisions as per the recent Finance bill.</p> <p><b>CO 2: Discuss</b> the tax provisions with reference to computing the gross total income and tax liability.</p> <p><b>CO 3: Compute</b> the gross total income and tax liability of an individual.</p> <p><b>CO 4: Discuss</b> the taxation of companies.</p>
Online Resources	<ol style="list-style-type: none"> <li>1. <a href="http://www.incometaxindia.gov.in">www.incometaxindia.gov.in</a></li> <li>2. <a href="http://www.dateyvs.com">www.dateyvs.com</a></li> <li>3. <a href="http://www.caclubindia.com">www.caclubindia.com</a></li> <li>4. <a href="http://www.india.gov.in">www.india.gov.in</a></li> <li>5. <a href="http://www.dor.gov.in/direct-tax">www.dor.gov.in/direct-tax</a></li> <li>6. <a href="http://www.moneycontrol.com">www.moneycontrol.com</a> – Personal Finance</li> </ol>

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 - 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 Model - Arbitrage Pricing Theory (Including problems)

<b>Unit 4</b>	<b>: Portfolio Performance Evaluation and Revision</b>	<b>12 Hours</b>
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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.
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Reference/Readings	<ol style="list-style-type: none"> <li>1. Chandra, P. (2017). <i>Investment Analysis and Portfolio Management</i>. McGraw-Hill Education.</li> <li>2. Fischer, D. E. &amp; Jordan, R. J. (2016). <i>Security Analysis and Portfolio Management</i>, Pearson Education India.</li> <li>3. Graham, N., &amp; Dodd, D. L. (2009). <i>Security Analysis</i> (Sixth Edition). Tata McGraw-Hill Education.</li> <li>4. Punithavathy, P. (2013). <i>Security Analysis and Portfolio Management</i> (Second Edition). Vikas Publishing House.</li> <li>5. Ranganathan, M. (2006). <i>Investment Analysis and Portfolio Management</i>. Pearson Education India.</li> <li>6. Reilly, F. K., &amp; Brown, K. C. (2012). <i>Analysis of Investment and Management of Portfolios</i>. South-Western Cengage Learning.</li> </ol>
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Course Outcome	: Upon completion of this course, students will be able to: <b>CO1: Perform</b> Return and Risk analysis of Companies. <b>CO2: Analyse</b> the Equity and Debt of companies. <b>CO3: Analyse and Select</b> a Portfolio. <b>CO4: Evaluate</b> Portfolio Performance and <b>Revise</b> the Portfolios.
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Online Resources	e-PG Pathshala – Commerce – Security Analysis and Portfolio Management <a href="https://epgp.inflibnet.ac.in/Home/ViewSubject?catid=6">https://epgp.inflibnet.ac.in/Home/ViewSubject?catid=6</a> ICAI – Security Analysis <a href="https://resource.cdn.icai.org/57041bos46238cp3.pdf">https://resource.cdn.icai.org/57041bos46238cp3.pdf</a> ICAI – Portfolio Management <a href="https://resource.cdn.icai.org/57043bos46238cp5.pdf">https://resource.cdn.icai.org/57043bos46238cp5.pdf</a> ICSI – Financial and Strategic Management <a href="https://www.icsi.edu/media/webmodules/Final_FSM_Book_DecSession.pdf">https://www.icsi.edu/media/webmodules/Final_FSM_Book_DecSession.pdf</a>
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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	: 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	
Description of the Course	: 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.	
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	
<b>Course Content</b>		
<b>Unit 1</b>	<b>: Introduction to Treasury Management</b>	<b>12 Hours</b>
Meaning, Objectives, Significance, Functions and Scope of Treasury Management, Relationship between Treasury Management and Financial Management, Present Status of Treasury Management in India.		
<b>Unit 2</b>	<b>: Treasury Organization</b>	<b>12 Hours</b>
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.		
<b>Unit 3</b>	<b>: Introduction to Forex Management</b>	<b>12 Hours</b>
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.		
<b>Unit 4</b>	<b>:Foreign Exchange Exposure Management</b>	<b>12 Hours</b>
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	1. Bharati Pathak, Indian Financial System,	

	<ol style="list-style-type: none"> <li>2. Dr. P. K. Srivastava, Banking theory and Practice, Himalaya Publishing House.</li> <li>3. Dudley Lockett, Money and Banking, McGraw Hill.</li> <li>4. Gerald Hatler, Bank Investments and Funds Management, Macmillan</li> <li>5. M. Y. Khan, Indian Financial System, Tata McGraw Hill.</li> <li>6. Principles of Banking, Indian Institute of Banking and Finance, Macmillan.</li> <li>7. Srivastava, Divya Nigam, Management of Indian Financial Institutions, Himalaya Publishing House.</li> <li>8. Stigum, Managing Bank Assets and Liabilities, Dow-Jones Irwin.</li> <li>9. Vasant Desai, Banks and institutional management, Himalaya Publishing House.</li> <li>10. Vasant Joshi, Vinay Joshi, Managing Indian Banks- Challenges Ahead”, Response Books.</li> </ol>
Course Outcome	<p>: After the completion of the course the students will be able to:</p> <p><b>CO1:</b>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><b>CO2:</b>Understand and conquer the complexities of FX and treasury management</p> <p><b>CO3:</b>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"> <li>1. <a href="https://kb.icai.org/pdfs/PDFFile5b27884a1fc143.87311237.pdf">https://kb.icai.org/pdfs/PDFFile5b27884a1fc143.87311237.pdf</a></li> <li>2. <a href="https://www.icsi.edu/media/webmodules/publications/FTFM_Final.pdf">https://www.icsi.edu/media/webmodules/publications/FTFM_Final.pdf</a></li> <li>3. <a href="http://kb.icai.org/pdfs/PDFFile5b28c9fa2b0ee6.35744547.pdf">http://kb.icai.org/pdfs/PDFFile5b28c9fa2b0ee6.35744547.pdf</a></li> </ol>



Programme : M.Com  
 Course Code : COO432  
 Course Title : **Corporate Governance and Social Responsibility**  
 Number of Credits : 4  
 Effective from AY : 2020-21

Need of the Course :	The subject will enable the students with in-depth understanding of Corporate Governance practices and Corporate Social Responsibility.
Description of the Course :	The course is designed to understand the developments in Corporate Governance ranging from its importance, theories, legislative framework, board committee, Investor Protection to CSR
Objectives of the Course :	To acquire in depth knowledge and insight the Corporate Governance framework and Corporate Social Responsibility

### Course Content

Unit 1	: Overview of Corporate Governance	12 Hours
Concept of Corporate Governance, OECD Principles of Corporate Governance, Issues in Corporate Governance, Corporate Governance and Stakeholders; Shareholder Activism and Changing role of Institutional Investors, Business Ethics vis-à-vis Corporate Governance, Theories of Corporate Governance, Models of Corporate Governance, International and Indian Committees on Corporate Governance, Corporate Governance Mechanism, Legislative Framework of Corporate Governance in India: Listed Companies, Unlisted Companies, PSUs, Banks and Insurance Companies		
Unit 2	: Corporate Governance and Board Committees	14 Hours
Role of Board of Directors, Types of Directors under Companies Act 2013, Composition & Structure of Board, Selection and Appointment of Directors, Independent Directors – Functions, Duties, Separate Meetings, liabilities, Separation of Chairman and CEO, Performance Evaluation of the Board and Management, Board Committees – Audit Committee, Nomination and Remuneration Committee, Stakeholders Relation Committee, Corporate Social Responsibility Committee, Risk Management Committee ( Constitution, Powers, Duties)		
Unit 3	: Corporate Governance and Investor Protection	12 Hours
Rights of Shareholders under the Companies Act 2013, Rights of shareholders under SEBI (LODR) Regulations, 2015, Promoter / Controlling Shareholder, Role and Liabilities of Promoters, Majority and Minority Shareholders, Protection of rights of shareholders/investors In India, Investor Education & Protection Fund, Protection of Rights of Minority Shareholders, Institutional Investors and their Role in Promoting Good Corporate Governance		
Unit 4	: Corporate Social Responsibility	10 Hours
Introduction, Need for CSR, Factors Influencing CSR, Triple Bottomline approach, Corporate Citizenship – Beyond law, Global Principles and Guidelines, Corporate Sustainability, Case studies on CSR in India.		
Pedagogy	Lecture / Classroom Discussion/ Presentation/ Case Study/ Group Projects	
Reference/Readings	Corporate Governance, Principles, policies and Practices – A.C. Fernando, Pearson Education Business, Ethics and Corporate Governance - A.C. Fernando, Pearson Education	

	<p>Business Ethics- Concepts and Cases – Manuel G. Velasquez  The Art of Corporate Governance – Dr. Joffy George  SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015  C.S.V. Muthy, Business Ethics, HPH  Hartment and Chatterjee, Perspective in Business Ethics, MacMillan</p>
Course Outcome	<p>Upon completion of the course the students will:</p> <p><b>CO1:</b> Get an insight into the Corporate Governance Framework along with sector specific Corporate Governance Structure.</p> <p><b>CO2:</b> Well versed with the legislative requirement for framing the Board and other mandatory committees for the smooth implementation of Corporate Governance practices in the organization.</p> <p><b>CO3:</b> Understand the Investor Protection mechanism as well as the rights of the shareholders and stakeholders at large.</p> <p><b>CO4:</b> be able to understand the concept, applicability and reporting with respect to Corporate Social Responsibility.</p>
Online Resources	<p>1. <a href="https://www.icsi.edu/media/webmodules/GOVERNANCE_RISK_MANAGEMENT_COMPLIANCES_AND_ETHICS.pdf">https://www.icsi.edu/media/webmodules/GOVERNANCE_RISK_MANAGEMENT_COMPLIANCES_AND_ETHICS.pdf</a></p> <p>2. <a href="http://sdeuoc.ac.in/sites/default/files/sde_videos/I%20Sem.%20%20Corporate%20Governance%202019%20Admn..pdf">http://sdeuoc.ac.in/sites/default/files/sde_videos/I%20Sem.%20%20Corporate%20Governance%202019%20Admn..pdf</a></p> <p>3. <a href="https://drive.google.com/file/d/1yrKEHisOeKeFB6tLAJ9eUurVKtCMT9sw/view">https://drive.google.com/file/d/1yrKEHisOeKeFB6tLAJ9eUurVKtCMT9sw/view</a></p>

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 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 :	At the completion of this course, students should be able to: <ol style="list-style-type: none"> <li>1. have a workable knowledge of the forces that drive commodity markets</li> <li>2. apply economic analysis and critical thinking to evaluate real-world problems in commodity marketing</li> <li>3. discuss and support their opinions using economic principles and data</li> <li>4. appreciate the importance and complexity of economic analysis in commodity markets</li> <li>5. realize that economic tools are useful to organize their thoughts when analysing commodity markets, and not a set of facts to memorize</li> </ol>

#### Course Content

Unit 1	<b>: Introduction</b>	<b>12 Hours</b>
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	<b>: Commodity Futures and Hedging</b>	<b>12 Hours</b>
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	<b>: Commodity Options</b>	<b>12 Hours</b>
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"> <li>• ICT enabled Classroom teaching/ Case study/ Practical / live assignment/ Interactive class room discussions, Live terminal</li> </ul>	
Reference/Readings	<ol style="list-style-type: none"> <li>1. Chatnani, (2010), Commodity Markets, 1st edition, Tata McGraw Hill.</li> <li>2. Commodities Market Module, Workbook from NSE</li> <li>3. Hirschey, (2010), Investments: Analysis and Behaviour, 1st edition, Tata McGraw Hill.</li> <li>4. Indian Institute of Banking &amp; Finance, (2007), Commodity Derivatives, Macmillan India Ltd.</li> <li>5. J. D. Hamon, Advanced Commodity trading Techniques, Windsor books.</li> <li>6. J. R. Varma, Derivatives and Risk Management, McGraw Hill Pvt. Ltd, 1st edition</li> <li>7. John C. Hull and SankarshanBasu, Options, Futures and other Derivatives, Pearson 7th edition</li> <li>8. Kleinman, George, (2001), Commodity Futures &amp; Options, 2nd (revised, illustrated edition), Prentice Hall.</li> <li>9. NCFM Commodity Derivatives Module work book.</li> <li>10. Nick Battley, Introduction to commodity Futures, Irwin</li> <li>11. R. Parameshwaran, Futures and options, McGraw Hill Pvt. Ltd. 1st Edition</li> <li>12. Stephens, John. (2001), Managing Commodity Risk, John Wiley &amp; Sons.</li> </ol>	
Course Outcome	Upon completion of the course the students will be able to: <b>CO1:</b> understand the derivatives trading in commodities and its risk management <b>CO2:</b> understand the mechanism of commodity derivative trading	

Online Resources

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 : **COO434**  
 Course Title : **Management of Mutual Funds**  
 Number of Credits : 4  
 Effective from AY : 2020-21

Need of the Course	This course “Management of Mutual Funds” has been designed to facilitate the candidates in preparing for Certification Examination of Mutual Fund and make their career in Mutual Fund industry, which is growing at a fast pace. It equips the students with the minimum knowledge benchmark of understanding the concept of Mutual Funds, Mutual fund industry, working of Asset Management Companies as well as individuals investing in Mutual Funds.
Description of the Course	This course covers all essential topics that will enhance the knowledge of students in Mutual Fund industry. It covers topics related to the basics of Mutual Funds, their role and structure, different kinds of Mutual Fund Schemes and their features. Further, it also covers Offer Document along with investment plans. This course discusses the various services offered to present and prospective investors. It will be immensely useful to all those who want to have a better understanding of Indian Mutual Fund industry.
Objectives of the Course	<ol style="list-style-type: none"> <li>1. The basics of Mutual Funds, their role and structure, different kinds of Mutual Fund Schemes and their features</li> <li>2. Mutual funds Organization structure and role of different parties in the structure.</li> <li>3. Offer documents of different schemes and SEBI requirement on preparation on Offer documents.</li> <li>4. Suitability of Scheme Information Document (SID), Statement of Additional Information (SAI) and Key Information Memorandum (KIM)</li> <li>5. Investment plans, products and services offered to present and prospective investors in the financial market</li> <li>6. Different types of plans; Systematic Investment Plan (SIP); Systematic Transfer Plan (STP) and Systematic Withdrawal Plan (SWP)</li> </ol>

#### Course Content

<b>Unit 1</b>	<b>: The Concept, Role and Types of Mutual Funds</b>	<b>12 Hours</b>
<b>The Concept of Mutual Funds</b> - Advantages of Mutual Fund Investing - Portfolio Diversification - Professional Management - Reduction of Risk - Transaction Costs and Taxes - Liquidity and Convenience - Growth and Trends of Mutual Fund Industry in India - Types of Funds - Open-end Funds/Closed-end Funds/Fixed Term Plans - Load Funds/No Load Funds - Tax Exempt/Non-Tax-Exempt Funds - Money Market Funds - Equity Funds - Debt Funds - Hybrid funds - Commodity Funds - Real Estate Funds - Exchange traded funds -Index traded funds - Funds of Funds.		
<b>Unit 2</b>	<b>: Organisation, Management and Procedure of setting up of Mutual Funds</b>	<b>12 Hours</b>

**Structure of Mutual Funds in India** - Parties to Mutual Funds - The Fund Sponsor - Mutual Fund as a Trusts -Trustees - Rights of Trustees - Obligations of Trustees - The Asset Management Company - its appointment and functions - Obligations of AMC and Directors - Independent Directors and its Trustees - Other Fund Constituents – Custodians - Depositories - Bankers- Transfer Agents and Distributors.

<b>Unit 3</b>	<b>: The Offer Document</b>	<b>12 Hours</b>
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**The Offer Document** – What it is - Importance - Contents - Regulation and Investors Rights - Contents of the Offer Document - Standard Offer Document for Mutual Funds (SEBI format) - Summary Information - Glossary of Defined Terms - Risk Disclosures - Legal and Regulatory Compliance – Expenses - Condensed Financial Information of Schemes - Constitution of the Mutual Fund - Investment Objectives and Policies - Management of the Fund - Offer Related Information - Scheme Information Document (SID) - Statement of Additional Information (SAI) and Key Information Memorandum (KIM).

<b>Unit 4</b>	<b>: Different Investment Plans and Services for Investors.</b>	<b>12 Hours</b>
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**Accumulation Plans** - Systematic Investment Plans - Automatic Reinvestment Plans - Retirement Plans - Switching Within Family of Funds - Voluntary Withdrawal Plans - Redeeming Shares - Services Performed by Mutual Funds - Nomination Facilities - Phone Transactions/Information - Check Writing, Pass Books - Periodic Statements and Tax Information – Statutory - Others - Loans Against Units.

Pedagogy	<ul style="list-style-type: none"> <li>• The methodology used in the class will combine lectures, applications and case discussion. Lectures will address the assigned reading materials.</li> <li>• The required readings, lecture notes, and the assigned home works and cases of Offer Document and Various schemes are intended to support learning objectives and will prepare the students adequately for the examinations.</li> <li>• In addition to the lectures, review sessions will be scheduled to address assignments, end of chapter questions and in some occasions to examine Offer documents as assigned cases.</li> </ul>
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Reference/Readings	<ol style="list-style-type: none"> <li>1. National Institute of Securities Markets (NISM), Mutual Funds Foundation, Taxmann Publications Pvt. Ltd.; 2017 Edition.</li> <li>2. National Institute of Securities Markets (NISM), Mutual Funds Distributor, Taxmann Publications Pvt. Ltd.; July 2017 Edition.</li> <li>3. National Institute of Securities Markets (NISM), Mutual Funds Distributor (Level2), Taxmann; August 2017 Edition.</li> <li>4. AMFI Workbook</li> <li>5. Sanjeev Agarwal, Guide to Indian Capital Market, Bharat Law House; 1st Edition, 2000.</li> <li>6. Seema Vaid, Mutual fund operation in India, Rishi Publications, 1994.</li> <li>7. Lalit Bansal, Mutual Funds: Management and Working, Deep &amp; Deep Publications, 1993.</li> <li>8. H.R. Singh &amp; Dr. Meera Singh, Mutual fund &amp; Indian Capital Market, Kanishka Publishers Distributors, 2001.</li> <li>9. L.M. Bhole, Financial Institutions &amp; Markets, McGraw Hill Education; 5<sup>th</sup> Edition, 2009.</li> <li>10. H. Sadhak, , Mutual Funds in India, Marketing strategies &amp; Investment Practices, SAGE Response; Second Edition, 2003.</li> </ol>
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	<p>11. K.G. Sahadevan &amp; M. Thiripalraju, Mutual Funds Data, Interpretation &amp; analysis, Prentice-Hall of India Pvt. Ltd, 2006.</p> <p>Reference Websites:</p> <ol style="list-style-type: none"> <li>1. <a href="http://www.amfiindia.com">www.amfiindia.com</a></li> <li>2. <a href="http://www.mutualfundsindia.com">www.mutualfundsindia.com</a></li> <li>3. <a href="http://www.moneycontrol.com">www.moneycontrol.com</a>.</li> </ol>
Course Outcome	<p>Upon Completion of the course the students will be able to:</p> <p><b>CO1:</b> Understand the basics of mutual funds, their role and structure, different kinds of mutual fund schemes and their features.</p> <p><b>CO2:</b> Get oriented to distribution and acquainted with Offer Document – NFO, SID, SAI and KIM</p> <p><b>CO3:</b> Investing schemes as an approach to investing in Mutual Funds.</p>
Online Resources	<p><b>Website Links:</b></p> <p><a href="https://mutualfund.adityabirlacapital.com/Investor-Education/our-sections/read/beginners-guide">https://mutualfund.adityabirlacapital.com/Investor-Education/our-sections/read/beginners-guide</a>  <a href="https://www.amfiindia.com/new-fund-offer">https://www.amfiindia.com/new-fund-offer</a>  <a href="https://www.amfiindia.com/downloads">https://www.amfiindia.com/downloads</a>  <a href="https://pdfcoffee.com/download/ncfm-module-on-mutual-funds-pdf-free.html?reader=1">https://pdfcoffee.com/download/ncfm-module-on-mutual-funds-pdf-free.html?reader=1</a>  <a href="https://pdfcoffee.com/download/ncfm-mutual-fund-begginer-module-pdf-free.html?reader=1">https://pdfcoffee.com/download/ncfm-mutual-fund-begginer-module-pdf-free.html?reader=1</a>  <a href="https://www.slideshare.net/nimeshnparekh/ncfm-mutual-funds-a-beginners-module">https://www.slideshare.net/nimeshnparekh/ncfm-mutual-funds-a-beginners-module</a>  <a href="https://www.slideshare.net/TejasVahalia/ncfm-mutual-funds-advanced-module">https://www.slideshare.net/TejasVahalia/ncfm-mutual-funds-advanced-module</a>  <a href="http://egyankosh.ac.in/handle/123456789/6442">http://egyankosh.ac.in/handle/123456789/6442</a>  <a href="http://egyankosh.ac.in/handle/123456789/6374">http://egyankosh.ac.in/handle/123456789/6374</a>  <a href="http://egyankosh.ac.in/handle/123456789/30891">http://egyankosh.ac.in/handle/123456789/30891</a>  <a href="https://www.elearnmarkets.com/financial-guides/mutual-fund-investment-guide">https://www.elearnmarkets.com/financial-guides/mutual-fund-investment-guide</a>  <a href="https://groww.in/ebooks/">https://groww.in/ebooks/</a>  <a href="http://www.mutualfundsindia.com">www.mutualfundsindia.com</a>  <a href="https://www.prepcafe.in/nism-study-material">https://www.prepcafe.in/nism-study-material</a>  <a href="http://www.pbhanalytics.com/wp-content/uploads/2017/04/NISM-Series-II-A-Registrars-to-an-Issue-Share-Transfer-AgentsCorporate-Certification-Examination.pdf">http://www.pbhanalytics.com/wp-content/uploads/2017/04/NISM-Series-II-A-Registrars-to-an-Issue-Share-Transfer-AgentsCorporate-Certification-Examination.pdf</a>  <a href="http://dcomm.org/wp-content/uploads/2019/04/NISM-Series-VA-Mutual-Fund-DistributorsCertification-Examination-Workbook-June-2018.pdf">http://dcomm.org/wp-content/uploads/2019/04/NISM-Series-VA-Mutual-Fund-DistributorsCertification-Examination-Workbook-June-2018.pdf</a>  <a href="https://www.fincash.com/l/sip-vs-stp-vs-swp">https://www.fincash.com/l/sip-vs-stp-vs-swp</a>  <a href="https://scripbox.com/mf/difference-between-sip-and-stp/">https://scripbox.com/mf/difference-between-sip-and-stp/</a>  <a href="https://www.policybazaar.com/sip/types-of-sip-plans/">https://www.policybazaar.com/sip/types-of-sip-plans/</a>  <a href="https://www.principalindia.com/regular-investor-basics/sip-stp-rwp-triggers">https://www.principalindia.com/regular-investor-basics/sip-stp-rwp-triggers</a></p> <p><b>Online E-Books Links:</b></p> <ol style="list-style-type: none"> <li>1. Mutual Funds for Dummies by Tyson &amp; Eric Kevin  <a href="https://www.pdfdrive.com/mutual-funds-for-dummies-7th-edition-e200464342.html">https://www.pdfdrive.com/mutual-funds-for-dummies-7th-edition-e200464342.html</a></li> <li>2. Common Sense on Mutual Funds by John C. Bogle  <a href="https://www.pdfdrive.com/common-sense-on-mutual-funds-fully-updated-10th-anniversaryedition-e165099817.html">https://www.pdfdrive.com/common-sense-on-mutual-funds-fully-updated-10th-anniversaryedition-e165099817.html</a></li> <li>3. Morningstar Guide to Mutual Funds  <a href="https://www.pdfdrive.com/morningstar-guide-to-mutual-funds-e22124194.html">https://www.pdfdrive.com/morningstar-guide-to-mutual-funds-e22124194.html</a></li> <li>4. The Fund Industry: How Your Money is Managed by Robert Pozen &amp; Theresa Hamacher  <a href="https://www.pdfdrive.com/the-fund-industry-how-your-money-is-managed-e177791363.html">https://www.pdfdrive.com/the-fund-industry-how-your-money-is-managed-e177791363.html</a></li> <li>5. The Management of Mutual Funds by G.V. Satya Sekhar  <a href="https://www.pdfdrive.com/the-management-of-mutual-funds-e158061534.html">https://www.pdfdrive.com/the-management-of-mutual-funds-e158061534.html</a></li> </ol>

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**

<b>Unit 1</b>	<b>: Introduction to Private Equity</b>	<b>12 Hours</b>
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		
<b>Unit 2</b>	<b>: Legal Structure</b>	<b>12 Hours</b>
PE Fund - Legal structure and terms - Private equity investments and financing - Private equity funds and private equity firms - Investment features and considerations.		
<b>Unit 3</b>	<b>: Valuation Approaches</b>	<b>12 Hours</b>

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
<p>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.</p> <p>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&amp;As –open market – Secondary Market</p>		
Pedagogy	<p>The following methods and forms of study are used in the course</p> <ul style="list-style-type: none"> <li>• Lectures, Case Studies and Self-study (doing home assignments based on reading research papers in the area of venture capital financing).</li> </ul>	
Reference/Readings	<ol style="list-style-type: none"> <li>1. Chary, T. S, Venture Capital , Delhi Macmillan India, 2005</li> <li>2. Venture capital, Hyderabad The ICAI University Press, 2004.</li> <li>3. Pandey, I. M, Venture Capital: Indian experience, New Delhi Prentice-Hall of India Pvt.Ltd. 1996</li> <li>4. Verma, J. Venture Capital Finanacing in India , New Delhi Response Books 1999</li> <li>5. Caselli, Stefano Venture capital : A Euro-system approach , Berlin Springer, Verlag, 2004</li> <li>6. Vandana Panwar, Venture capital funding, Neha Publishers &amp; Distributors, 2010</li> <li>7. Stephen Bloomfield, Venture Capital Funding: A practical guide to raising finance 2nd Edition, Kogan Page Limited, 2009</li> <li>8. Josh Lerner, Felda Hardymon, Ann Leamon, Venture Capital, Private Equity, and the Financing of Entrepreneurship, John Wiley &amp; Sons, 2009</li> <li>9. Grenville Phillips, Venture Capital &amp; SME Financing: in Less Developed Countries &amp; Small Island States, Xlibris Corporation, 2010</li> </ol>	
Course Outcome	<p>Upon Completion of the course the students will be able to:</p> <p><b>CO1:</b> Understand the concept of and ways of obtaining venture capital.</p> <p><b>CO2:</b> Make calculated decision by strictly following legal formalities.</p> <p><b>CO3:</b> Value the potential business ideas and prepare a successful business plan.</p> <p><b>CO4:</b> Understand different strategies followed during the business life cycles.</p> <p><b>CO5:</b> Decide about all the possible exit strategies for smooth transition.</p>	
Online Resources	<p><a href="https://ivca.in/">https://ivca.in/</a> / <a href="https://nvca.org/">https://nvca.org/</a> / <a href="https://en.wikipedia.org/wiki/Venture_capital">https://en.wikipedia.org/wiki/Venture_capital</a>  <a href="https://www.youtube.com/channel/UCmdI-Y9DGqIUzVXGZ-o1pOQ">https://www.youtube.com/channel/UCmdI-Y9DGqIUzVXGZ-o1pOQ</a>  <a href="https://libguides.stanford.edu/venture-capital-and-private-equity">https://libguides.stanford.edu/venture-capital-and-private-equity</a>  <a href="https://medium.com/venture-evolved/resources-for-those-interested-in-venture-capital-and-private-equity-3964d0734273">https://medium.com/venture-evolved/resources-for-those-interested-in-venture-capital-and-private-equity-3964d0734273</a></p>	

Programme : M. Com  
 Course Code : **COO436**  
 Course Title : **Insurance Management**  
 Number of Credits : 4  
 Effective from AY : 2020-21

Need of the Course	This course will enable the students to understand various aspect of insurance sector. This course will also familiarise the students how insurance company operates, manages the risk and how claims are settled. It will help the students to understand the marketing strategies adopted by the insurance firm to market their product. It is a perfect choice to understand the various policies and also to shape an individual towards career opportunity.
Description of the course	This course is designed to provide knowledge about the overview of insurance industry. It covers topic related to fundamentals of insurance, risk management, various policies, premium calculation and mechanism used by insurance company to settle the claims of their clients.
Objectives of the course	<ol style="list-style-type: none"> <li>1. To understand the fundamentals of insurance management</li> <li>2. To have In-depth knowledge of Insurance company operations</li> <li>3. To evaluate various insurance policies and marketing strategies adopted by insurance company</li> </ol>

Course Content		
<b>Unit 1</b>	<b>Introduction to Insurance and Risk Management</b>	<b>12 Hours</b>
<b>Insurance Management</b> – Introduction, Meaning, Advantages and Disadvantages, Elements of Insurance Contract, Principles of Insurance, Kinds of Insurance, Insurance Intermediaries, Insurance Vs Gambling, Role of Insurance in India. <b>Risk Management</b> – Risk, Peril and Hazards, Categories of risk, Risk Management Process, Developments in Insurance industry, Globalisation of Insurance Market.		
<b>Unit 2</b>	<b>Life Insurance Business</b>	<b>12 Hours</b>
Life insurance – Concept and Definition, Features, Benefits, Types of life insurance policy – Term policy, Whole life, Endowment, Money back, Unit Link Insurance Plan (ULIP), Annuities and Pension plans, Individual and Group insurance. Documentation in Life insurance, Method of Risk Classification in Life insurance, Measurement of Risk and Mortality Table, Calculation of Premium, Life insurance Claims Management.		
<b>Unit 3</b>	<b>General Insurance Business</b>	<b>12 Hours</b>
Introduction to General Insurance, Need and Advantages, Types of general insurance – Marine insurance, Fire insurance, Motor vehicles insurance, Health insurance, Liability and Property insurance, Personal accident insurance, Travel insurance, Rural Insurance. Pricing of non-life insurance products – rate making methods in general insurance, Documentation in General Insurance, Claim settlement in general insurance business		
<b>Unit 4</b>	<b>Regulatory Framework and Insurance Marketing</b>	<b>12 Hours</b>
<b>Regulatory Framework</b> – Growth of Insurance in India, Regulatory Framework, IRDA – Objective, purpose, duties and functions, Formation of LIC/GIC, Insurance Act, Underwriting in life and non-life		

insurance, Reinsurance, Bancassurance. **Insurance Marketing** – Meaning, objective, Product innovations in Insurance, Marketing Strategies of insurance companies for life and non-life insurance, Customer Relationship Management in Insurance.

Pedagogy	The pedagogy for this course constitutes a mixture of Lectures, Case study, Assignment and Group Discussions
Reference/ Readings	<ol style="list-style-type: none"> <li>1. P.K. Gupta, Fundamentals of Insurance, Himalaya Publishing House</li> <li>2. Pal, K. Bodla B.S. Garg, M.C. Insurance Management, Principles and practice. Deep Publication</li> <li>3. Mishra, M.N &amp; Mishra S.B. Insurance Principles and Practice. Chand publishing</li> <li>4. M. Y. Khan: Indian Financial System, McGraw Hill</li> <li>5. Emmett J. Vaughan, Therese M. Vaughan, Fundamentals of Risk and Insurance, 11<sup>th</sup> edition, Wiley</li> <li>6. Principles and Practice of General Insurance, ICAI</li> <li>7. Principles and Practice of Life Insurance, ICAI</li> <li>8. ICSI, Insurance Law and Practice</li> <li>9. NSE, NCFM Insurance Intermediate Module</li> </ol> <p><b>Reference Website</b></p> <ol style="list-style-type: none"> <li>1. <a href="https://www.insuranceinstituteofindia.com">https://www.insuranceinstituteofindia.com</a></li> <li>2. <a href="https://licindia.in/">https://licindia.in/</a></li> <li>3. <a href="https://www.gicofindia.com/en/">https://www.gicofindia.com/en/</a></li> </ol>
Course Outcome	<p>After completion of this course the students will</p> <p><b>CO1.</b> Understand the fundamentals of Insurance sector in India</p> <p><b>CO2.</b> Gain in-depth knowledge of various insurance policy, rating mechanism and claim management</p> <p><b>CO3.</b> Understand the marketing strategies used in insurance sector</p>
Online Resources	<ol style="list-style-type: none"> <li>1. <a href="https://www.icsi.edu/media/webmodules/publications/9.3%20INSURANCE%20LAW%20AND%20PRACTICE.pdf">https://www.icsi.edu/media/webmodules/publications/9.3%20INSURANCE%20LAW%20AND%20PRACTICE.pdf</a></li> <li>2. <a href="https://www.insuranceinstituteofindia.com/web/guest/agents1">https://www.insuranceinstituteofindia.com/web/guest/agents1</a></li> <li>3. <a href="https://www.insuranceinstituteofindia.com/web/guest/insurance-marketing-firm">https://www.insuranceinstituteofindia.com/web/guest/insurance-marketing-firm</a></li> <li>4. <a href="https://www.google.co.in/books/edition/Insurance_Principles_and_Practice_22nd_E/vDRIDwAAQBAJ?hl=en&amp;gbpv=1&amp;dq=inauthor:%22Mishra+M.N.+%26+Mishra+S.B.%22&amp;printsec=frontcover">https://www.google.co.in/books/edition/Insurance_Principles_and_Practice_22nd_E/vDRIDwAAQBAJ?hl=en&amp;gbpv=1&amp;dq=inauthor:%22Mishra+M.N.+%26+Mishra+S.B.%22&amp;printsec=frontcover</a></li> </ol>

Programme : M. Com.  
 Course Code : COO437  
 Course Title : **Goods and Service Tax**  
 Number of Credits : 4  
 Effective from AY : 2020-21

Need of the Course	: Goods and Service Tax (GST) is one of the most crucial Indirect tax reforms in India since independence. GST renders numerous benefits to different parties such as business and industry, central and state governments and the ultimate consumers. Therefore, this course is designed to equip the students with the new concept of GST, the various tax provisions under GST law, relevant rules and procedures. This course would enable students to build their careers as GST tax practitioners.	
Description of the Course	: GST was implemented in India on July 1, 2017. This course is designed to develop the students with the various concepts of goods and service tax act law and procedures. The students learning this course shall understand about the persons liable to pay GST, valuation under GST, reverse charge, input tax credit, exemption from GST, composition scheme as well as the procedures of Customs duty.	
Objectives of the Course	: The purpose of this course is to gain expert knowledge of the principles of Goods and Service tax and Customs Duty, its relevant laws and provisions.	
<b>Course Content</b>		
<b>Unit 1</b>	<b>: Introduction to Indirect taxes and GST</b>	<b>10 Hours</b>
Indirect taxes – an overview – list of indirect taxes – taxation system before implementation of GST – taxes merged into GST - GST- an overview – taxable event in GST – Basic concepts under GST, GST Structure and Council, GST Act and Definitions - advantages of GST – Cascading effect under old tax regime.		
<b>Unit 2</b>	<b>: GST Provisions</b>	<b>15 Hours</b>
Exemption from GST – Rates of GST – Levy and Collection of GST - supply of goods or services or both – Composite supply and mixed supply - classification of goods and services – value of taxable supply of goods or services or both – valuation rules if value for GST is not ascertainable. Composition scheme in GST – Input Tax Credit – utilization of input tax credit – input service distributor – person liable to pay tax – reverse charge – Time and Place of supply		
<b>Unit 3</b>	<b>: Basic Procedures in GST</b>	<b>10 Hours</b>
Basic procedures in GST – Registration under GST – Tax invoice, credit and debit notes – Payment of taxes by cash and through input tax credit – returns under GST – Assessment – Demands and Recovery – Refunds		
<b>Unit 4</b>	<b>: Customs Duty</b>	<b>13 Hours</b>
Customs Act, 1962 and Customs Tariff Act, 1975: Nature of Customs duty – Territorial waters and customs waters – ‘Goods’ under Customs Act – Basic Customs Duty Customs Tariff Act (CTA) 1975 – Additional Customs Duty – Protective Duties – Countervailing Duties – Safeguard Duty – NCCD of Customs - Transaction Value at the time and place of importation – rate of exchange for customs valuation – Inclusions and exclusions from Assessable value – Methods of Valuation of Customs – Baggage – rate of Customs duty of Baggage ( <i>Includes Practical Problems</i> ).		

Pedagogy	: The teaching pedagogy of this course shall include the combination of the following: Interactive Lectures/Discussions/presentations/ individual or group projects/ assignments/Class activities /Self-study with respect to topics assigned.
Reference/Readings	<p>Latest Editions of:</p> <ol style="list-style-type: none"> <li>1. V. S. Datey : Taxmann’s Indirect Taxes Law and Practice</li> <li>2. Sandip P Bhandare &amp; Mangurish Pai Raikar : A Guide To Goa VAT, Trinity Publishers, April 2005</li> <li>3. V. S. Datey : Taxmann’s Student’s Guide to Service Tax &amp; VAT</li> <li>4. V. S. Datey : Taxmann’s GST Ready Reckoner</li> <li>5. V. B. Prabhu Verlekar : Goa GST Manual, Law Practice and Procedure.</li> </ol> <p><b>Reference Websites:</b></p> <ol style="list-style-type: none"> <li>1. <a href="http://www.dateyvs.com">www.dateyvs.com</a></li> <li>2. <a href="http://www.gstcouncil.gov.in">www.gstcouncil.gov.in</a></li> <li>3. <a href="http://www.cbic.gov.in">www.cbic.gov.in</a></li> <li>4. <a href="http://www.gst.gov.in">www.gst.gov.in</a></li> </ol>
Course Outcome	<p>Upon completion of this course the student shall be able to:</p> <p><b>CO1: Understand</b> basic concepts of Goods and Service Tax, CGST, SGCT, IGST, Classification of Goods and Valuation Rules.</p> <p><b>CO2: Discuss</b> the tax provisions with reference to Composition Scheme under GST, Exemptions under GST, Concept of Supply of goods, Nature of Supply.</p> <p><b>CO3: Learn</b> the basic procedures under GST incorporating the Registration, Filing of Returns and Payment of tax.</p> <p><b>CO4: Understand</b> the tax provisions Customs Law, Valuation and Baggage Rules.</p>
Online Resources	<p>: Websites</p> <ol style="list-style-type: none"> <li>1. <a href="http://www.gstcouncil.gov.in">www.gstcouncil.gov.in</a></li> <li>2. <a href="http://www.gst.gov.in">www.gst.gov.in</a></li> <li>3. <a href="http://www.cbic.gov.in">www.cbic.gov.in</a></li> <li>4. <a href="http://www.dateyvs.com">www.dateyvs.com</a></li> <li>5. <a href="http://www.taxmann.com">www.taxmann.com</a></li> <li>6. <a href="http://www.india.gov.in">www.india.gov.in</a></li> <li>7. <a href="http://www.caclubindia.com">www.caclubindia.com</a></li> </ol>



Programme : M.Com.  
 Course Code : **COO438**  
 Course Title : **Advanced Econometrics**  
 Number of Credits : 4  
 Effective from AY : 2020-21

Need of the Course	: A significant amount of empirical research work in finance that facilitates policy making at macroeconomic level and management of risk at individual and institutional level transactions is well supported by the discipline of econometrics. However it is important to acquire skills in using advanced tools and techniques available in the field of econometrics and hence the need for this course in advanced econometrics.
Description of the Course	: Advanced econometrics develops on the basics of financial econometrics course and extends to the study of advanced econometric models with applications in cross-section, time series and panel data. Special advanced regression models designed for limited dependent variable, advanced multivariate time series models with vector autoregression specification, models for examining long-run relationship between variables of interest are covered in this course. Similarly, advanced volatility models and panel data econometrics with detailed procedures for identifying right panel data models are also included in this course.
Objectives of the Course	: (i) To enable learners apply cross-section regression models on limited dependent variables. (ii) To enable learners acquire skills in time series modelling and forecasting with advanced analytical techniques for short term and long-term relationships in variables of interest. (iii) To enhance skills in estimation and forecasting of volatility. (iv) To provided skills in building panel data models for examining dependency relationships amongst financial variables.

#### Course Content

Unit 1	:Limited Dependent Variable Models	12 Hours
Nature – Linear Probability Model – Limitations of LPM – Logit and Probit Models: Structure and specifications, Estimation, Interpretations, Computing marginal effects – Tobit Model: estimations and specification issues.		
Unit 2	: Multivariate Time Series Analysis	12 Hours
Vector autoregressive (VAR) models – Estimation and forecasting with VAR – Forecast error variance decomposition - Impulse response function – Generalized VAR - Forecasting with VAR models - Granger causality test – VAR based Granger causality test – Johansen Co-integration test – VECM model – ARDL model.		
Unit 3	: Advanced Volatility Models	12 Hours
Multivariate GARCH and conditional correlations models – Constant and Dynamic Conditional Correlations models – BEKK GARCH model – Stochastic volatility models: Concept, structure, Kalman		

filter.

<b>Unit 4</b>	<b>: Panel Data Econometrics</b>	<b>12 Hours</b>
Panel data structure – Advantages of Panel Data –Pooled OLS Regression – Fixed Effects model – Random effects model – Properties of Various Estimators - Fixed Effects versus Random effects model – Wald test - Breush and Pagan Lagrange Multiplier Test – Hausman Test – Non-Stationary Panel - Panel unit root and cointegration tests.		
Pedagogy	: lectures/ case analysis/assignments/class room interaction/lab	
Reference/Readings	<ol style="list-style-type: none"><li>1. Fabozzi, F., Focardi, S., Rachev, S. and Arshanapalli, B. (2014) The Basics of Financial Econometrics: Tools, Concepts and Asset Management, Wiley.</li><li>2. Guidolin, M. and Pedio, M. (2018) Essentials of Time Series for Financial Applications, Academic Press, UK.</li><li>3. Asteriou Dimitrious,(2006), Applied Econometrics, Palgrave Macmillan, New York</li><li>4. Cameroon Samuel (2005), Econometrics, McGraw Hill, New York.</li><li>5. Davidson, J. (2000) Econometric Theory, Blackwell, USA</li><li>6. Goldberger, A.S. (2000) Introductory Econometrics, Harvard University Press, Cambridge.</li><li>7. Greene, W. (2004) Econometric Analysis, Prentice Hall, New York.</li><li>8. Gujarati, D. (2004) Basic Econometrics, McGraw Hill, New Delhi.</li><li>9. Hayashi, F (2000), Econometrics, Princeton University Press, Princeton.</li><li>10. Pattreson, Kerry (2000) An Introduction to Applied Econometric: Time Series Approach, Palgrave Macmillan, New York</li><li>11. Wooldridge (2006), Introductory Econometrics, Thomson-South Western, Singapore.</li></ol>	
Course Outcome	: Upon completion of the course learners will be able to: <b>CO1</b> Apply probability based models including LPM, logit and probit models to data in social sciences. <b>CO2</b> Perform forecasting by developing VAR models. <b>CO3</b> Estimate Granger causality models including the VAR framework. <b>CO4</b> Develop models for examining long-run relationship between financial variables using Johansen’s cointegration and ARDL models. <b>CO5</b> Forecast financial market volatility using advanced GARCH volatility models and Kalman filter. <b>CO6</b> Demonstrate ability to develop useful panel data models with appropriate diagnostic procedures.	

Online Resources	<a href="https://www.youtube.com/user/econometricsacademy">https://www.youtube.com/user/econometricsacademy</a> <a href="https://www.youtube.com/user/patobi1">https://www.youtube.com/user/patobi1</a> <a href="https://sites.google.com/site/econometricsacademy/home">https://sites.google.com/site/econometricsacademy/home</a> <a href="https://www.economicsnetwork.ac.uk/teaching/Online%20Text%20and%20Notes/Econometrics">https://www.economicsnetwork.ac.uk/teaching/Online%20Text%20and%20Notes/Econometrics</a> <a href="https://www.ssc.wisc.edu/~bhansen/econometrics/Econometrics.pdf">https://www.ssc.wisc.edu/~bhansen/econometrics/Econometrics.pdf</a> <a href="https://otexts.com/fpp2/arima.html">https://otexts.com/fpp2/arima.html</a> <a href="https://online.stat.psu.edu/stat510/">https://online.stat.psu.edu/stat510/</a>
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Programme : M.Com.  
 Course Code : **COO439**  
 Course Title : **Financial Research Analytics**  
 Number of Credits : 4  
 Effective from AY : 2020-21

Need of the Course	: Financial research analytics is a segment of business intelligence that facilitates business decision making through reliable analysis of financial data. It focuses on developing strategies for various business scenarios, forecast financial performance parameters under these varied scenarios and improve organizational performance. This course is needed as organizations are increasingly relying on data driven decision making. Financial research analytics is extensively data driven and therefore it is imperative to acquire analytical skills in this area to become more productive and be a problem solver in an organization.
Description of the Course	: This course introduces the domain of financial research analytics to learners and provides preliminary exposure to relevant software applications and R programming language to begin with. Subsequently the course expands to include data visualization techniques with focus on exploratory data analysis of financial data. This course also has components on developing financial models and scenarios based on accounting and financial data at firm level. The course also enables learners to acquire machine learning application usage skills for solving varied financial management problems of a firm.
Objectives of the Course	: (i) To apprise the learners about financial analytics process and provide exposure to relevant applications and programming used in financial analytics. (ii) To develop expertise in learners in using data visualization tools and techniques for obtaining business insights. (iii) To train learners in developing financial models and scenarios using financial analytical techniques in the areas of financial performance, working capital management, capital budgeting and valuation exercises. (iv) To enable learners apply machine learning techniques in financial research.

### Course Content

Unit 1	: Introduction to Financial Analytics	10 Hours
Meaning of financial analytics – Applications of Financial analytics – Process and applications of financial modelling – Descriptive analytics – Predictive analytics – Basic R programming – Basic operations in analytics software such as Excel, Tableau, Orange.		
Unit 2	: Exploratory Data Analysis in Finance	12 Hours
Meaning of EDA – Applications of EDA - Data collection and data management – Data classification – Dealing with missing data - Data visualization: Univariate visualization, Bivariate visualization, Multivariate visualization - Graphical exploratory data analysis (Box-plots, heatmap, Histograms, Scatterplots) – Building business intelligence dashboard – Mapping – Interactive data charts – Data Mining.		

<b>Unit 3</b>	<b>: Financial Modelling Using Accounting Data</b>	<b>12 Hours</b>
Forecasting financial statements – Due diligence analysis - Forecasting operating revenues – Forecasting expenses – Forecasting working capital requirements – Determining project viability - Performing discounted cash flow valuation analysis – Project appraisal simulations – Determination of value drivers - Risk analysis in valuation.		
<b>Unit 4</b>	<b>: Applications of Machine Learning in Finance</b>	<b>14 Hours</b>
Concept and applications of machine learning – Machine learning applications in stock price predictions, derivatives pricing and portfolio management – Supervised learning algorithms: Regression (Linear regression, Decision tree and Random forest) and classification (Logistic regression, Linear discriminant analysis, Random forest) - Sentiment analysis of news and social media – Prediction accuracy metrics.		
Pedagogy	: lectures/ case analysis/assignments/class room interaction/lab	
Reference/Readings	<ol style="list-style-type: none"> <li>1. Fabozzi, F., Focardi, S., Rachev, S. and Arshanapalli, B. (2014) The Basics of Financial Econometrics: Tools, Concepts and Asset Management, Wiley.</li> <li>2. Tatsat, H., Puri, S., Lookabaugh, B. (2020), Machine Learning and Data Science Blueprints for Finance, O'Reilly Media Inc., Boston, USA.</li> <li>3. Mitra G. and Mitra L. (2011), The Handbook of News Analytics in Finance, Wiley.</li> <li>4. Winston, W. (2016), Microsoft Excel Data Analysis and Business Modeling, 5th Edn., Pearson.</li> <li>5. Bennet, M. and Hugen, D. (2016), Financial Analytics with R, Cambridge University Press.</li> <li>6. Mitchelle, T. (2017), Machine Learning, McGraw Hill.</li> <li>7. Kang, M. and Choi, E. (2021), Machine Learning: Concepts, Tools and Data Visualization, World Scientific.</li> <li>8. Oluwa, S. (2019), Hands-on Financial Modelling With Microsoft Excel 2019, Packt Publishing Ltd., Mumbai.</li> <li>9. Day (2008), Mastering Financial Modelling in Microsoft Excel: A practitioner's guide to applied corporate finance, 2e, Penguin Books.</li> </ol>	
Course Outcome	: Upon completion of the course learners will be able to: <ul style="list-style-type: none"> <li><b>CO1</b> Explain the process of financial research analytics and modelling.</li> <li><b>CO2</b> Use software application to prepare data for analytical purpose and provide business insights through data visualization tools.</li> <li><b>CO3</b> Develop financial models and scenarios using software applications and accounting data at firm level.</li> <li><b>CO4</b> Apply machine learning techniques and tools in financial research.</li> </ul>	

Online Resources	<a href="https://www.visual-design.net/post/how-to-learn-data-visualization-for-free">https://www.visual-design.net/post/how-to-learn-data-visualization-for-free</a> <a href="https://guides.emich.edu/data/free-data">https://guides.emich.edu/data/free-data</a> <a href="https://www.coursera.org/specializations/jhu-data-science">https://www.coursera.org/specializations/jhu-data-science</a> <a href="https://developers.google.com/machine-learning/crash-course/ml-intro">https://developers.google.com/machine-learning/crash-course/ml-intro</a> <a href="https://nptel.ac.in/courses/111/104/111104024/">https://nptel.ac.in/courses/111/104/111104024/</a> <a href="https://www.youtube.com/results?search_query=Orange+machine+learning">https://www.youtube.com/results?search_query=Orange+machine+learning</a> <a href="https://www.wallstreetprep.com/knowledge/income-statement-forecasting/">https://www.wallstreetprep.com/knowledge/income-statement-forecasting/</a> <a href="https://www.youtube.com/watch?v=hRqchLs4mUc">https://www.youtube.com/watch?v=hRqchLs4mUc</a> <a href="https://www.youtube.com/watch?v=znmQ7oMiQrM">https://www.youtube.com/watch?v=znmQ7oMiQrM</a> <a href="https://canvas.ucsc.edu/courses">https://canvas.ucsc.edu/courses</a> <a href="https://mpira.ub.unimuenchen.de/10035/1/Risk_Analysis_in_Investment_Appraisal.pdf">https://mpira.ub.unimuenchen.de/10035/1/Risk_Analysis_in_Investment_Appraisal.pdf</a> <a href="https://www.tableau.com/solutions/finance-analytics">https://www.tableau.com/solutions/finance-analytics</a>
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## SEMESTER III & IV –BUSINESS MANAGEMENT SYLLABUS

Programme	: M. Com
Course Code	: <b>COO340</b>
Course Title	: <b>Advertising and Sales Management</b>
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"> <li>1. To ensure that students have complete clarity about the concept of Advertising Management and Media for Advertising.</li> <li>2. To understand the importance of Creativity, Copy Writing and Campaign in Advertising Management.</li> <li>3. To acquire knowledge and understanding of Sales Management, Management of Sales Force, Sales Budgeting, Sales Control and Sales Personnel Performance.</li> </ol>

### Course Content

<b>Unit 1</b>	<b>:Introduction to Advertising Management and Media for Advertising</b>	<b>12Hours</b>
<p><b>Advertising</b>–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><b>Media for Advertising</b>– 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>		
<b>Unit 2</b>	<b>:Creativity, Copy Writing and Campaign in Advertising Management</b>	<b>12 Hours</b>
<p><b>Creativity in Advertising</b>–Importance on Creativity in Advertising – Different perspectives of Advertising Creativity – Planning Creativity Strategy – Taking Creative Risk – Creative Process – Creative Strategy Development.</p> <p><b>Copy Writing in Advertising</b> - Concept of Copy - Theme and Appeal- Copy Writing and Copy Research- Message: Design and Evaluation – Advertising Appropriation.</p>		



**Advertising Campaign** - Planning an Advertising Campaign - Criteria for Choice - Evaluation of Advertising Campaign - Agency Client Relations - Preparation of The Campaign.

<b>Unit 3</b>	<b>:Sales Management and Management of Sales Force:</b>	<b>12 Hours</b>
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**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.

**Management of Sales Force** – Setting the sales objectives – Recruitment and Selection – Training of Sales Force – Sales Force compensation – Sales Force motivation – Sales Force Control.

<b>Unit 4</b>	<b>:Sales Budgeting, Control and Sales Personnel Performance</b>	<b>12Hours</b>
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**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.

Pedagogy	<p>The following methods and forms of study are used in the course:</p> <ul style="list-style-type: none"> <li>• Lectures, Case Studies and Self-study (doing home assignments based on reading and understanding in Advertising and Sales Management)</li> <li>• 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.</li> <li>• In addition to the lectures, review sessions with self-learning of advanced areas in the course with latest developments.</li> </ul>
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Reference/Readings	<ol style="list-style-type: none"> <li>1. Advertising Management; Rajeev Batra, John Myers and David Aakar; 5<sup>th</sup> Edition; Pearson Education; 2002.</li> <li>2. Advertising: An Introduction Text; S. A. Chunawalla and K.C Sethia;9<sup>th</sup> Edition;Himalayan Publishing House; 2018.</li> <li>3. Advertising and Promotion: An Integrated Marketing Communications Perspective; Belch. George and Michael Belch; 11<sup>th</sup> Edition; McGraw Hill Education; 2018.</li> <li>4. Advertising: Planning and Decision Making, Taxmann; Kavita Sharma;2011.</li> <li>5. Advertising, Sales and Promotion Management; S. A. Chunawalla; 9<sup>th</sup>Edition; Himalayan Publishing House; 2020.</li> <li>6. Management of a Sales Force; Spiro, Rosann, William J. Stanton and Gregory A. Rich; 11<sup>th</sup> Edition; McGraw Hill Education; 2003.</li> <li>7. Personal Selling and Sales Management; R. Krishnamoorthy; 1<sup>st</sup> Edition; Himalayan Publishing House; 2015.</li> <li>8. Sales Management, S. A. Chunawalla, Himalayan Publishing House; 7<sup>th</sup> Edition; Himalayan Publishing House; 2019.</li> <li>9. Sales Management: Decisions, Strategies and Cases; Still, Richard R.; 5<sup>th</sup> Edition; Pearson Education; 2007.</li> <li>10. Sales and Distribution Management; Richard R. Still, Edward W. Cundiff, Norman A. P. Govoni and Sandeep Puri; 6<sup>th</sup> Edition; Pearson Education; 2017.</li> </ol>
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Course Outcome	<p>Upon Completion of the course the students will be able to:</p> <p><b>CO1:</b> Understand the concept of Advertising and Media Planning.</p> <p><b>CO2:</b> Discuss Creativity in Advertising, Copy Writing and Advertising Campaigns.</p> <p><b>CO3:</b> Develop skills and understanding of Sales Management, Management of Sales Force, Sales Budgeting, Sales Control and Sales Personnel Performance.</p>
Online Resources	<p><b>Websites:</b></p> <p><a href="https://ebooks.lpude.in/management/bba/term_4/DMGT205_SALES_MANAGEMENT.pdf">https://ebooks.lpude.in/management/bba/term_4/DMGT205_SALES_MANAGEMENT.pdf</a></p> <p><a href="https://ebooks.lpude.in/commerce/mcom/term_2/DCOM405_DMGT408_MARKETING_MANAGEMENT_DMGT203_ESSENTIALS_OF_MARKETING.pdf">https://ebooks.lpude.in/commerce/mcom/term_2/DCOM405_DMGT408_MARKETING_MANAGEMENT_DMGT203_ESSENTIALS_OF_MARKETING.pdf</a></p> <p><a href="https://ebooks.lpude.in/management/mba/term_3/DMGT507_SALES_AND_PROMOTIONS_MANAGEMENT.pdf">https://ebooks.lpude.in/management/mba/term_3/DMGT507_SALES_AND_PROMOTIONS_MANAGEMENT.pdf</a></p> <p><a href="http://www.ddegjust.ac.in/studymaterial/mba/mmm-308.pdf">http://www.ddegjust.ac.in/studymaterial/mba/mmm-308.pdf</a></p> <p><a href="http://cloudportal.sathyabama.ac.in/coursematerial_staging/uploads/SBAA7010.pdf">http://cloudportal.sathyabama.ac.in/coursematerial_staging/uploads/SBAA7010.pdf</a></p> <p><a href="http://egyankosh.ac.in/handle/123456789/38388">http://egyankosh.ac.in/handle/123456789/38388</a></p> <p><a href="http://egyankosh.ac.in/handle/123456789/15404">http://egyankosh.ac.in/handle/123456789/15404</a></p> <p><a href="http://egyankosh.ac.in/handle/123456789/38409">http://egyankosh.ac.in/handle/123456789/38409</a></p> <p><a href="https://nptel.ac.in/courses/110/105/110105122/">https://nptel.ac.in/courses/110/105/110105122/</a></p> <p><a href="http://egyankosh.ac.in/handle/123456789/38407">http://egyankosh.ac.in/handle/123456789/38407</a></p> <p><a href="http://epgp.inflibnet.ac.in/Home">http://epgp.inflibnet.ac.in/Home</a></p> <p><b>Online E-Books Links:</b></p> <ol style="list-style-type: none"> <li>1. Advertising and Promotion by Chris Hackley <a href="https://www.pdfdrive.com/advertising-advertising-and-promotion-communicating-brands-e33486240.html">https://www.pdfdrive.com/advertising-advertising-and-promotion-communicating-brands-e33486240.html</a></li> <li>2. Advertising Management Theory and Practice by Kyle Hill <a href="https://www.pdfdrive.com/advertising-management-theory-and-practice-e53503768.html">https://www.pdfdrive.com/advertising-management-theory-and-practice-e53503768.html</a></li> <li>3. Consumer Behavior and Advertising Management by Matin A. Khan <a href="https://www.pdfdrive.com/consumer-behavior-and-advertising-management-e156849603.html">https://www.pdfdrive.com/consumer-behavior-and-advertising-management-e156849603.html</a></li> <li>4. Selling and Sales Management by David Jobber and Geoffrey Lancaster <a href="https://www.pdfdrive.com/selling-and-sales-management-8th-e11572.html">https://www.pdfdrive.com/selling-and-sales-management-8th-e11572.html</a></li> <li>5. Sales Management: With Personal Selling and Salesmanship by S. A. Chunawalla <a href="https://www.pdfdrive.com/sales-management-with-personal-selling-and-salesmanship-e54054630.html">https://www.pdfdrive.com/sales-management-with-personal-selling-and-salesmanship-e54054630.html</a></li> <li>6. Sales Management (Marketing Series: Practitioner) by CHRIS NOONAN <a href="https://www.pdfdrive.com/sales-management-marketing-series-practitioner-e159854171.html">https://www.pdfdrive.com/sales-management-marketing-series-practitioner-e159854171.html</a></li> <li>7. Sales Force Management: Leadership, Innovation, Technology by Mark W. Johnston &amp; Greg W. Marshall <a href="https://www.pdfdrive.com/sales-force-management-leadership-innovation-technology-12th-edition-e158203760.html">https://www.pdfdrive.com/sales-force-management-leadership-innovation-technology-12th-edition-e158203760.html</a></li> </ol>

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"> <li>1. Ghai P K &amp; Singh G, Consumer Behaviour – A Practical Orientation, Himalaya, 2017.</li> <li>2. Noel, H, Consumer Behaviour, AVA Publishing (UK) Ltd. 2020.</li> <li>3. Nair, Suja, Consumer Behaviour – Text and Cases, Himalaya, 2017.</li> <li>4. Naragunkar, R, Marketing Research – texts and Cases, Tata McGraw-Hill, 2017.</li> <li>5. Hauge, P, A practical Guide to Market Research, Grosvenor House Publishing Ltd, 2010.</li> </ol>	
Course Outcome	<p>Upon Completion of the course the students will be able to:</p> <p><b>CO1:</b> Understand the role and importance of carrying out successful marketing research for assessing various facets of consumer behaviour.</p> <p><b>CO2:</b> Understand, identify and also to apply appropriate qualitative and quantitative marketing research techniques depending on the research problems.</p> <p><b>CO3:</b> 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	<a href="https://www.tutorialspoint.com/consumer_behavior/online_customer_behavior.htm">https://www.tutorialspoint.com/consumer_behavior/online_customer_behavior.htm</a> <a href="https://study.sagepub.com/sethnaandblythe4e">https://study.sagepub.com/sethnaandblythe4e</a> <a href="https://en.wikipedia.org/wiki/Consumer_behaviour">https://en.wikipedia.org/wiki/Consumer_behaviour</a> <a href="https://en.wikipedia.org/wiki/Marketing_research">https://en.wikipedia.org/wiki/Marketing_research</a>	

Programme : M.Com.  
 Course Code : **COO342**  
 Course Title : **Training and Development**  
 Number of Credits : 4  
 Effective from AY : 2020-21

Need of the Course	: The employee who receives the necessary training is more able to perform in their job. The training gives the employee a greater understanding of their responsibilities within their role, and in turn build their confidence. This confidence will enhance their overall performance and this can only benefit the company. Employees who are competent and on top of changing industry standards help the company hold a position as a leader and strong competitor within the industry. Thus, the need of this course to familiarize students with the various aspects of Training and Development.
Description of the Course	: The course outlines the topics: Introduction to Employee Training and Development, Needs Assessment and Program Design, Training Evaluation, and Training and Development Methods.
Objectives of the Course	: The following are the main objectives of the course - <ol style="list-style-type: none"> <li>1. To enable students to understand the need for training and development</li> <li>2. To provide insights about various aspects of needs assessment and program design</li> <li>3. To enable students to perform evaluation of training</li> <li>4. To demonstrate training and development methods</li> </ol>

### Course Content

Unit 1	: Introduction to Employee Training and Development	12 Hours
Introduction – Training and Development: Key Components of Learning – Designing Effective Learning – Forces Influencing Working and Learning – Evolution of Training: From an Event to Learning – Learning as a Strategic Focus – Strategic Training and Development Process – Organizational characteristics that Influence Training – Training Needs in Different Strategies – Models of Organizing the Training Department – Marketing Training and Creating a Brand – Outsourcing Training		
Unit 2	: Needs Assessment and Program Design	12 Hours
Needs Assessment - Introduction – Needs of Need Assessment – Participants in Needs Assessment – Methods Used in Needs Assessment – Needs Assessment Process – Competency Models – Scope of Needs Assessment - Program Design – Introduction – Considerations in Designing Effective Programs – Using Knowledge Management for Learning and Transfer of Training		
Unit 3	: Training Evaluation	10 Hours
Introduction – Reasons for Evaluating Training – Overview of Evaluation Process – Outcomes Used in Evaluation of Training Programs – Determining Whether Outcomes are Appropriate – Evaluation Practices – Evaluation Designs – Determining Return on Investment – Measuring Human Capital and Training Activity		

Unit 4	: Training and Development Methods	14 Hours
Traditional Training Methods – Introduction – Presentation Methods – Hands-on Methods – Group Building Methods – Choosing a Training Method - Technology-Based Training Methods – Introduction – Technology’s Influence on Training and Learning – Computer-Based Training, Online Learning, Web-Based Training, and E-Learning – Developing Effective Online Learning – Social Media: Wikis, Blogs, Microblogs, and Social Networks – Blended Learning – Simulations and Games – Augmented Reality – Mobile Technology and Learning – Adaptive Learning – Distance Learning – Technologies for Training Support: Artificial Intelligence, Expert Systems, and Performance Support		
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"> <li>1. Belcourt, M., Haccoun, R. R., &amp; Saks, A. M. (2016). <i>Managing performance through training and development</i> (Seventh Edition). Nelson Education</li> <li>2. Bhatia, S. K. (2009). <i>Training and Development – Concepts and Practices</i>. Deep &amp; Deep Publications Pvt. Ltd.</li> <li>3. Lynton, R. P., &amp; Pareek, U. (2011). <i>Training for Development</i> (Third Edition). SAGE Publications India Pvt. Ltd.</li> <li>4. Noe, R. A. (2020). <i>Employee Training and Development</i> (Eighth Edition). McGraw-Hill Education, NY.</li> <li>5. Sahu, R. K. (2009). <i>Training for Development</i>. Excel Books India.</li> <li>6. Truelove, S. (1994). <i>Handbook of Training and Development</i> (Second Edition). Willey.</li> <li>7. Wilson, J. P. (2005). <i>Human Resource Development</i>. Kogan Page Publishers.</li> </ol>	
Course Outcome	: Upon completion of this course, students will be able to: <b>CO1: Discuss</b> the need for training and development <b>CO2: Perform</b> needs assessment and Developprogram design <b>CO3: Evaluate</b> training in companies. <b>CO4: Demonstratetraining</b> and development methods	
Online Resources	e-PG Pathshala – Human Resource Management – Training and Development <a href="https://epgp.inflibnet.ac.in/Home/ViewSubject?catid=1610">https://epgp.inflibnet.ac.in/Home/ViewSubject?catid=1610</a> e-PG Pathshala – Management - Human Resource Management <a href="https://epgp.inflibnet.ac.in/Home/ViewSubject?catid=23">https://epgp.inflibnet.ac.in/Home/ViewSubject?catid=23</a> National Digital Library of India <a href="https://ndl.iitkgp.ac.in/result?q={%22t%22:%22search%22,%22k%22:%22Training%20and%20Development%22,%22s%22:[],%22b%22:{%22filters%22:[]}}">https://ndl.iitkgp.ac.in/result?q={%22t%22:%22search%22,%22k%22:%22Training%20and%20Development%22,%22s%22:[],%22b%22:{%22filters%22:[]}}</a>	



Programme : M.Com.  
 Course Code : **COO343**  
 Course Title : **Performance and Compensation Management**  
 Number of Credits : 4  
 Effective from AY : 2020-21

Need of the Course	: The Compensation is a vital part of human resource management, which helps in encouraging the employees and improving organizational effectiveness. Compensation packages with good pay and advantages can help attract and retain the best employees. Thus, the need of this course is to provide insights about various aspects of performance and compensation management.
Description of the Course	: The course outlines the topics: Introduction to Performance Management, Performance Measurement and Review, Introduction to Compensation Management, and Designing Compensation Systems
Objectives of the Course	: The following are the main objectives of the course - <ol style="list-style-type: none"> <li>1. To enable students to discuss the performance management process.</li> <li>2. To provide overview of performance measurement and review.</li> <li>3. To provide overview of compensation management system.</li> <li>4. To enable students to understand the designing of compensation systems.</li> </ol>

#### Course Content

Unit 1	: Introduction to Performance Management	12 Hours
Introduction – Principles of Performance Management – Performance Management as an Integrative Process – Performance Management versus Performance Appraisal – Performance Management Process – Models – Organizational and Individual Contributions – Performance Planning – Performance Standards		
Unit 2	:Performance Measurement and Review	12 Hours
Performance Measurement Issues – Criteria for Performance Measures – Classification of Metrics – Types of Measures – Organizational Measures – Individual Measures – Conducting Performance Reviews – Performance Review Meeting – Performance Review Issues – Organizational Issues – Performance Review Skills – Preparing for Review Meetings – Conducting a Performance Review Meeting – Evaluating Performance Reviews		
Unit 3	: Introduction to Compensation Management	12 Hours
Introduction – Compensation Management – Strategic Compensation – Strategic Compensation Decisions – Compensation Systems – Stakeholders of compensation System – Overview of Employment Laws Pertinent to Compensation Practice in India – Incentive Pay – Individual Incentives –Group Incentives – Company-wide Incentives – Designing Incentive Pay Programs		
Unit 4	:Designing Compensation Systems	12 Hours



Internal Consistent Compensation systems – Internal Consistency – Job Analysis – Job Evaluation – Job Evaluation Techniques – Market Competitive Compensation Systems – Market Competitive Pay Systems - Compensation surveys – Designing Merit Pay systems – Designing Sales Incentive Compensation Plans – Designing Person Focused Programs

**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**

1. Armstrong, M. (2000). *Performance Management – Key Strategies and Practical Guidelines* (Second Edition). Kogan Page Limited.
2. Ashdown, L. (2014). *Performance Management*. Kogan Page Publishers.
3. Bhattacharya, D. K. (2009). *Compensation Management*. OUP India.
4. Cardy, R. & Leonard, B. (2014). *Performance Management: Concepts, Skills and Exercises*. Routledge.
5. Chingos, P. T. (2002). *Paying for Performance – A Guide to Compensation Management* (Second Edition). John Wiley & Sons, Inc.
6. Deb, T. (2009). *Performance Appraisal and Management*. Excel Books India.
7. Henderson, R. I. (2006). *Compensation Management in a Knowledge-based World*. Pearson Education Limited.
8. Martocchio, J. (2017). *Strategic Compensation – A Human Resource Management Approach* (Ninth Edition). Pearson Education, Inc.
9. Smither, J., & London, M. (2009). *Performance Management – Putting Research into Action*. John Wiley & Sons.

**Course Outcome** : Upon completion of this course, students will be able to:  
**CO1: Elaborate** the performance management process.  
**CO2: Discuss** the performance management and review.  
**CO3: Elaborate** the compensation management system.  
**CO4: Design** a compensation system in an organization

**Online Resources**

-PG Pathshala – Human Resource Management – Performance and Compensation Management <https://epgp.inflibnet.ac.in/Home/ViewSubject?catid=1610>  
e-PG Pathshala – Management - Human Resource Management <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:%22Performance%20and%20Compensation%20Management%22s%22:\[%22accessRights=%22open%22%22,%22educationalLevel=%22ug\\_pg%22%22\],%22b%22:{%22filters%22:\[%22\]}](https://ndl.iitkgp.ac.in/result?q={%22t%22:%22search%22,%22k%22:%22Performance%20and%20Compensation%20Management%22s%22:[%22accessRights=%22open%22%22,%22educationalLevel=%22ug_pg%22%22],%22b%22:{%22filters%22:[%22]})

Programme

: M.Com  
Course Code : **COO344**  
Course Title : **Human Resource Development**  
Number of Credits : 4  
Effective from AY : 2021-22

Need of the Course :	Human Resource Development plays a vital role in enhancing as well as sustaining the Human Resource of the organizations which plays a significant role in the success of the organization.
Description of the Course :	This course is designed to enable the students to understand the fundamentals as well as the emerging trends in the area of Human Resource Development.
Objectives of the Course :	The objective of the course is to make student aware of the concepts, techniques and practices of human resource development. This course is intended to make students capable of applying the principles and techniques as professionals for developing human resources in an organization.

#### Course Content

Unit 1	: Introduction to Human Resource Development	10 Hours
Concept of HRD, Relationship between human resource management and human resource development, HRD mechanisms, processes and outcomes, HRD matrix, HRD interventions, Roles and competencies of HRD professionals, Challenges in HRD		
Unit 2	: HRD Process and Activities	14 Hours
Assessing need for HRD; Designing and developing effective HRD programs; Implementing HRD programs; Evaluating effectiveness of HRD Programs; Employee development activities- Approaches to employee development, leadership development, action learning, assessment and development centers; Intellectual capital and HRD; HRD mechanisms for workers; Role of trade unions; Industrial relations and HRD; Influence of motivation on development activities.		
Unit 3	: HRD Applications and Trends	12 Hours
Coaching and mentoring; Career management and development; Employee counselling; Competency mapping; PCMM, Balanced Score Card, Appreciative inquiry; Integrating HRD with technology, Employer branding and other emerging trends.		
Unit 4	: HRD in Organisations	12 Hours
Cases dealing with HRD practices in government organizations, manufacturing and service industries and MNCs; International experiences of human resource development.		
Pedagogy	Lecture/ Classroom Discussion/ Presentation/ Case Study/ Group Project/ Role Play	
Reference/Readings	1. Werner J. M., DeSimone, R.L., Human resource development, South Western. 2. Nadler, L., Corporate human resources development, Van Nostrand Reinhold. 3. Mankin, D., Human resource development, Oxford University Press India.	

	<p>4. Haldar, U. K., Human resource development, Oxford University Press India.</p> <p>5. Rao, T.V., Future of HRD, Macmillan Publishers India.</p> <p>6. Rao, T.V., HRD Score Card 2500: Based on HRD audit, Response Books, SAGE Publications.</p> <p>7. Rao, T.V., Hurconomics for talent management: Making the HRD missionary business-driven, Pearson Education.</p> <p>8. Curtis, B., Hefley, W. E., Miller, S. A., The people capability maturity model: Guidelines for improving workforce, Pearson Education.</p>
Course Outcome	<p>Upon completion of the course the students will:</p> <p><b>CO1:</b> Understand the basic concepts of Human Resource Development (HRD).</p> <p><b>CO2:</b> Be able to Design and Develop effective HRD Programs &amp; Employee Development Activities</p> <p><b>CO3:</b> Well versed with latest HRD trends in the Industries</p> <p><b>CO4:</b> Practical knowledge through Case Studies</p>
Online Resources	<p>1) <a href="http://www.sasurieengg.com/e-course-material/MBA/I-Year-Sem-2/BA7204%20HUMAN_RESOURCE_MANAGEMENT.pdf">http://www.sasurieengg.com/e-course-material/MBA/I-Year-Sem-2/BA7204%20HUMAN_RESOURCE_MANAGEMENT.pdf</a></p> <p>2) <a href="https://backup.pondiuni.edu.in/sites/default/files/HRDt200813.pdf">https://backup.pondiuni.edu.in/sites/default/files/HRDt200813.pdf</a></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.
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.

**Course Content**

Unit 1	: Introduction to Econometric Methodology and Regression Analysis	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 non-stationary 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

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. Pattreson, Kerry (2000) An Introduction to Applied Econometric: Time Series Approach, Palgrave Macmillan, New York
9. Ramanathan Ramu (2002), Introductory Econometrics with applications, Thomson South Western, Singapore
10. Wooldridge (2006), Introductory Econometrics, Thomson-South Western, Singapore.

Course Outcome

Upon completion of the course learners will be able to:

- 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.** Demonstrate application of dummy variables for varied purposes in the context of cross-section data.
- CO4.** Develop basic time series models for forecasting using ARIMA structure.
- CO5.** Apply event study methodology on time series data for research and analytical purposes.

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>

Programme : M.Com  
 Course Code : **COO346**  
 Course Title : **Customer Relationship Management**  
 Number of Credits : 4  
 Effective from AY : 2020-21

Need of the Course	In today's corporate world staying competitive, efficient and effective, are key to being successful. Corporations employ best practices in the quest for excellence and the need for a student to understand and adopt the change is necessary. A student needs to get a real world understanding of customer relationship management.
Description of the Course	This course is focused on the holistic understanding of customer relationship management. It defines the CRM process, its concepts and goals. Value creation and its benefits to customers and organisations is highlighted. It finally explains CRM as a strategy and manner of implementation.
Objectives of the Course	For a student to be able to: <ol style="list-style-type: none"> <li>1. Understand and describe a customer relationship management application</li> <li>2. Understand how it has been successfully implemented in various organizations and what does it take to ensure a successful implementation</li> <li>3. To participate in an implementation of CRM by understanding the business case and importance of implementing such a system in an organization.</li> </ol>

### Course Content

Unit 1	Introduction to CRM:	8 Hours
Definition and concepts of CRM, Components of CRM, Understanding the goal of CRM and Customer Touch Points.		
Unit 2	CRM Process:	12 Hours
Introduction and Objectives of a CRM Process; The CRM cycle i.e. Assessment Phase; Planning Phase; The Executive Phase; Modules in CRM, 4C's (Elements) of CRM Process		
Unit 3	The Value Creation Process:	14 Hours
The value the customer receives: the nature of value, value proposition, value assessment. The value organisation receives: customer profitability, , customer acquisition and its economics, customer retention and it economics		
Unit 4	Developing CRM Strategy and CRM Implementation:	14 Hours
Role of CRM in business strategy, Understanding Service Quality: Technical, Functional, and dimensions of service quality, Managing Customer communications. Choosing the right CRM Solution; Framework for Implementing CRM: a Step-by-Step Process: Five Phases of CRM Projects: Development Customizations; Beta Test and Data Import; Train and Retain; Roll out and System Hand-off; Support CRM LINKS IN E-BUSINESS: E-Commerce and Customer		



Relationships on the Internet. Future of CRM.	
Pedagogy	: lectures/ case analysis/assignments/class room interaction/lab
Reference/Readings	<ol style="list-style-type: none"> <li>1. Judith W .Kincaid , Customer Relationship Management Getting it Right, Pearson Education</li> <li>2 .H.Peeru Mohamed , A Sagadevan, Custmer Relationship Management, A Step by Step Approach, Vikas Publishing House</li> <li>3. Adrian Payne, HANDBOOK OF CRM: Achieving Excellence in Customer Management, Butterworth-Heinemann is an imprint of Elsevier 2005</li> </ol>
Course Outcome	<p><b>CO1.</b> Students will gain an insight into business drivers, and what it takes to successfully implement a CRM application in a company.</p> <p><b>CO2.</b> Students will design customer relationship management strategies by understanding customers’ preferences for the long-term sustainability of the Organizations.</p>
Online Resources	<ul style="list-style-type: none"> <li>• <a href="http://www.sasurieengg.com/e-course-material/MBA/II-Year-Sem-3/BA7015%20CUSTOMER%20RELATIONSHIP%20MANAGEMENT.pdf">http://www.sasurieengg.com/e-course-material/MBA/II-Year-Sem-3/BA7015%20CUSTOMER%20RELATIONSHIP%20MANAGEMENT.pdf</a></li> <li>• <a href="https://www.businessmanagementideas.com/crm/customer-relationship-management/customer-relationship-management-crm-introduction-what-is-objectives-notes-examples/18371">https://www.businessmanagementideas.com/crm/customer-relationship-management/customer-relationship-management-crm-introduction-what-is-objectives-notes-examples/18371</a></li> <li>• <a href="https://www.brainkart.com/subject/Customer-Relationship-Management_77/">https://www.brainkart.com/subject/Customer-Relationship-Management_77/</a></li> </ul>

Programme : M.Com  
 Course Code : COO347  
 Course Title : **Entrepreneurship Management**  
 Number of Credits : 4  
 Effective from AY : 2020-21

Need of the Course :	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.
Description of the Course :	The course will inspire students and help them imbibe an entrepreneurial mindset. 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"> <li>1. The objective of this course is to develop and strengthen entrepreneurial quality and motivation amongst the students.</li> <li>2. To motivate the entrepreneurial instinct and to develop necessary knowledge and skills among the students.</li> </ol>

### Course Content

Unit 1	: Entrepreneur & Entrepreneurship	12 Hours
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 Hours
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 Hours
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).		
Unit 4	: International Entrepreneurship Opportunities	12Hours
The nature of international entrepreneurship - Importance of international business to the firm - International versus domestic entrepreneurship - Stages of economic development - Entrepreneurship entry into international business - exporting - Direct foreign investment - barriers to international trade.		
Pedagogy	The following methods and forms of study are used in the course <ul style="list-style-type: none"> <li>• Lectures/ classroom discussion/ presentation/case study/ group project/</li> </ul>	

	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"> <li>1. David holt Entrepreneurship , New Venture Creation , Prentice Hall India.</li> <li>2. S.S. Khanka ,Entrepreneurial Development S.Chand&amp; Company Ltd. New Delhi</li> <li>3. Peter F. Drucker , Innovation and Entrepreneurship</li> <li>4. Vasant Desai, Dynamics of Entrepreneurship Development ,Himalaya Publication house</li> </ol>
Course Outcome	<p>Upon completion of the course the students will be able to:</p> <p><b>CO1:</b> Develop awareness about entrepreneurship and successful entrepreneurs.</p> <p><b>CO2:</b> Develop an entrepreneurial mind-set by learning key skills such as design, personal selling, and communication.</p> <p><b>CO3:</b> 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"> <li>• <a href="https://old.mu.ac.in/wp-content/uploads/2014/04/Management-PAPER-V-ENTREPRENEURSHIP-Management-final-book.pdf">https://old.mu.ac.in/wp-content/uploads/2014/04/Management-PAPER-V-ENTREPRENEURSHIP-Management-final-book.pdf</a></li> <li>• <a href="https://news.gcase.org/2011/10/24/what-is-entrepreneurial-management/">https://news.gcase.org/2011/10/24/what-is-entrepreneurial-management/</a></li> <li>• <a href="https://www.gopalancolleges.com/gcem/course-material/ece/course-plan/sem-V/management-and-entrepreneurship-10AL51.pdf">https://www.gopalancolleges.com/gcem/course-material/ece/course-plan/sem-V/management-and-entrepreneurship-10AL51.pdf</a></li> </ul>

Programme : M.Com  
 Course Code : **COO348**  
 Course Title : **Tourism and Travel Management**  
 Number of Credits : 4  
 Effective from AY : 2020-21

**Need of the Course** | Tourism and Travel industry is one of the top ranked industries in the world responsible for transforming any economy. The role and importance of this industry enables a student to identify either the job opportunities available or start own business venture in tourism and travel related areas. Students are also encouraged to learn the double impact, positive and negative, of this industry to the local destination so that sustainability can be maintained and ensured for future generations.

**Description of the Course** | The course begins with basic understanding of tourism and travel industry clearly providing various reasons for people to travel and what constitutes tourism industry, i.e., tourism industry is in a way invisible but becomes visible in the form of a mixture of various other ancillary industries. The course provides detailed background on the demand for tourism and the related supply of tourism, so students can easily make out how to equate the demand-supply equation of tourism and travel industry. Marketing of tourism is also covered in detail by giving the importance and role of various marketing intermediaries. The course ends with providing a bird's eye view of the potential future implications of tourism and travel industry.

**Objectives of the Course** | Ensuring that the student is getting the complete clarity about the importance of tourism and travel industry, and also the significance of these two industries in transforming the economy in manifold ways by learning the multiplier effects.

**Course Content**

<b>Unit 1</b>	<b>Introduction to Tourism and Travel:</b>	<b>12 Hours</b>
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Structure and Components of the Tourism and Travel Industry – Types of tourism - Economic and other impacts of tourism – Economics of Tourism – Tourism Investments Vs Returns – Tourism Vs Balance of Payment / Employment / Socio-Economic Trade off – Social Evils of Tourism Industry – Responsible Vs Irresponsible Tourism – Sustainable Tourism.

<b>Unit 2</b>	<b>Demand for Tourism and Tourist Destination</b>	<b>12 Hours</b>
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Demand: Concepts and Definitions of Demand for Tourism – Consumer Behaviour and Tourism Demand – Determinants of Tourism Demand – Measuring the Demand for Tourism – Patterns of Demand – Assessment of Quality and Satisfaction [IPA, SERVQUAL, SERVPERF, and HOLSAT].  
 Tourist Destination: The Geography of Tourism – Patterns and Characteristics of the Supply of Tourism – The Socio-cultural and Environmental Impacts – Tourist Motivation – Skills for the Key Sectors of the Travel and Tourism Industry – The Economic Impact of Tourism – Tourism and Development Planning – Determination of Carrying Capacity.

<b>Unit 3</b>	<b>Marketing of Tourism.</b>	<b>12 Hours</b>
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Role of Government organizations and marketing of tourism – Accommodation – Transportation – Intermediaries (tourism and travel)

agents) – Attractions – Marketing for Tourism (The Historical Roots) – Marketing Management – Marketing Planning – Marketing Mix – The Future of Tourism marketing

Unit 4	<b>Future of Tourism and Travel Industry</b>	12 Hours
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The future of travel and tourism around the world – Emergence of Medical, Health and Wellness tourism as a modern trend – Space Tourism: Problems and Prospects – Virtual Tourism: Role of Social Networking Sites and impact on Destination Image – What to Look for in the Next Century.

Pedagogy	: The following methods and forms of study are used in the course: Lectures / Case studies /Self-Study (literature) and fact based assignments to better understand the importance of supply of tourism and demand for tourism.
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Reference/Readings	<ol style="list-style-type: none"> <li>1. Charles R Goeldner and J.R. Brent Ritchie, Tourism: Principles, Practices, Philosophies, Wiley India, 2011.</li> <li>2. Pran Nath Seth &amp; Sushama Seth Bhat, An Introduction to Travel and Tourism, Sterling Publishers Private Limited. 2010</li> <li>3. K. Bhatia, An Introduction to Travel and Tourism, Sterling Publishers Private Limited. 2010</li> <li>4. K. Bhatia, International Tourism, Sterling Publishers Private Limited. 2010</li> <li>5. Chris Cooper / John Fletcher / David Gilbert / Stephen Wanhill, Tourism : Principles and Practice, Pitman Publishing. 2008</li> <li>6. Rob Davison, Tourism, Pitman Publishing. 2008</li> <li>7. Melanie Smith and László Puczko, Health and Wellness Tourism, Elsevier. 2015</li> </ol>
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Course Outcome	<p>Students will be able to identify:</p> <p><b>CO1.</b> The mechanisms of demand and supply in the tourism industry.</p> <p><b>CO2.</b> How to market tourism as a quality product through different promotional mediums in a sustainable manner.</p>
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Online Resources	<ul style="list-style-type: none"> <li>• <a href="https://www.tutorialspoint.com/tourism_management/tourism_management_tutorial.pdf">https://www.tutorialspoint.com/tourism_management/tourism_management_tutorial.pdf</a></li> <li>• <a href="https://tourismnotes.com/travel-tourism/">https://tourismnotes.com/travel-tourism/</a></li> <li>• <a href="https://www.collegetutor.net/notes/Travel_and_Tourism_notes">https://www.collegetutor.net/notes/Travel_and_Tourism_notes</a></li> </ul>
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Programme : M.Com  
 Course Code : **COO349**  
 Course Title : **Marketing Research Analytics**  
 Number of Credits : 4  
 Effective from AY : 2020-21

Need of the Course	: Marketing function is increasingly becoming data driven. Organizations are now collecting data on consumer behaviour, products and other parameters from various channels and performing analysis on this data to derive conclusions on underlying trends, relationships and develop business insights to deal with marketing challenges more effectively. The course in marketing research analytics precisely develops these abilities in learners.
Description of the Course	: This course commences with emphasis on understanding marketing research process and develops into a skill oriented plan enabling learners develop expertise in applying data visualization techniques, build marketing data dashboards with the help of relevant software applications and basic R programming. Further, learners will be able to get hands-on experience on customer analysis multivariate techniques and useful forecasting and pricing analysis techniques. A special feature of this course is exposure to machine learning applications for marketing research techniques.
Objectives of the Course	(i) To apprise the learners about marketing research process and provide exposure to relevant applications and programming used in marketing analytics. (ii) To develop expertise in learners in using data visualization tools and techniques for obtaining market insights. (iii) To train learners in applying multivariate marketing analytical techniques. (iv) To enable learners apply machine learning techniques in marketing research.

### Course Content

Unit 1	: Introduction to Marketing Research and Data Analytics	12 Hours
Concept of marketing research – Classification of marketing research – Marketing research process – Role of marketing research – Defining marketing research problem – Market research designs – Marketing intelligence – Components and need - Applications of data analytics - Descriptive analytics – Predictive analytics – Basic R programming – Basic operations in analytics software such as Excel, Tableau, Orange.		
Unit 2	: Data Preparation, Visualization and Dashboards	12 Hours
Exploratory data analysis (EDA) in marketing research - Applications of EDA - Data collection and data management – Data classification – Dealing with missing data - Data visualization: Univariate visualization, Bivariate visualization, Multivariate visualization - Graphical exploratory data analysis (Example: Box-plots, heatmap, Histograms, Scatterplots) – Building business intelligence dashboard – Mapping – Interactive data charts – Data Mining.		
Unit 3	: Multivariate Data Analytics in Marketing Research	12 Hours
Discriminant analysis – Conjoint analysis – Correspondence analysis – Multidimensional scaling – Cluster analysis – Demand forecasting and pricing analysis.		

Unit 4	: Machine Learning Applications in Marketing Research	12 Hours
Concept and applications of machine learning – Supervised learning algorithms: Regression (Linear regression, Decision tree and Random forest) and classification (Logistic regression, Linear discriminant analysis, Random forest) – Text mining and sentiment analytics - Social media analytics.		
Pedagogy	: lectures/ case analysis/assignments/class room interaction/lab	
Reference/Readings	<ol style="list-style-type: none"> <li>1. Malhotra, N. and Dash, S. (2013), Marketing Research: An Applied Orientation, 6e, Pearson.</li> <li>2. Zikmund, W. (2010), Essentials of Marketing Research, 4/e, Cengage Learning.</li> <li>3. Winston, W. (2016), Microsoft Excel Data Analysis and Business Modeling, 5<sup>th</sup> Edn., Pearson.</li> <li>4. Tatsat, H., Puri, S., Lookabaugh, B. (2020), Machine Learning and Data Science Blueprints for Finance, O’Reilly Media Inc., Boston, USA.</li> <li>5. Mitchelle, T. (2017), Machine Learning, McGraw Hill.</li> <li>6. Kang, M. and Choi, E. (2021), Machine Learning: Concepts, Tools and Data Visualization, World Scientific.</li> </ol>	
Course Outcome	: Upon completion of the course learners will be able to: <ul style="list-style-type: none"> <li><b>CO1.</b> Explain the process of marketing research.</li> <li><b>CO2.</b> Use software application to prepare data for analytical purpose and provide marketing insights through data visualization tools.</li> <li><b>CO3.</b> Apply multivariate data analytical techniques with reference to market segmentation, customer analysis and preferences and brand positioning analysis.</li> <li><b>CO4.</b> Apply machine learning techniques and tools in marketing research.</li> </ul>	
Online Resources	<ul style="list-style-type: none"> <li>• <a href="https://www.visual-design.net/post/how-to-learn-data-visualization-for-free">https://www.visual-design.net/post/how-to-learn-data-visualization-for-free</a></li> <li>• <a href="https://guides.emich.edu/data/free-data">https://guides.emich.edu/data/free-data</a></li> <li>• <a href="https://www.coursera.org/specializations/jhu-data-science">https://www.coursera.org/specializations/jhu-data-science</a></li> <li>• <a href="https://developers.google.com/machine-learning/crash-course/ml-intro">https://developers.google.com/machine-learning/crash-course/ml-intro</a></li> <li>• <a href="https://nptel.ac.in/courses/111/104/111104024/">https://nptel.ac.in/courses/111/104/111104024/</a></li> <li>• <a href="https://www.mygreatlearning.com/blog/introduction-to-multivariate-analysis/">https://www.mygreatlearning.com/blog/introduction-to-multivariate-analysis/</a></li> <li>• <a href="https://www.greatlearning.in/academy/learn-for-free/courses/marketing-and-retail-analytics">https://www.greatlearning.in/academy/learn-for-free/courses/marketing-and-retail-analytics</a></li> <li>• <a href="https://www.youtube.com/results?search_query=Orange+machine+learning">https://www.youtube.com/results?search_query=Orange+machine+learning</a></li> </ul>	



Programme : M. Com  
 Course Code : **COO440**  
 Course Title : **Retail Marketing**  
 Number of Credits : 4  
 Effective from AY : 2020-21

Need of the Course :	Present globalised world witnessed a dynamic change in the way goods and services are marketed, and retailing is one such initiatives seen in all countries which ensures everything under one roof. The retail marketing enables equating the demand with the supply with least possible cost ensuring satisfaction, both to the buyers and sellers. How and in what way retailing marketing is taking place enables a student to understand its importance and in future may help in setting up own retail outlets for catering the needs of the consumers.
Description of the Course :	This course provides an overview of retailing, how and in what way the retailing marketing started and evolved over the years, the role of foreign players in retail marketing and impact of FDI on retail business around the world. Followed by explaining different retail marketing strategies available for successfully managing the retail business during its life cycle. The significance and importance of location and layout aspect is taken up subsequently for ensuring the establishment of a retail business. Once the retail business is setup, effective ways of merchandise planning, namely procurement and pricing strategies for ensuring effective selling is also covered at the end.
Objectives of the Course :	This paper provides students with a basic information w.r.t (1) role, importance and significance of retailing, (2) how and in what way FDI helps in developing retailing business, various retail marketing strategies for improving competitive advantage, (3) the ways in which effectively identifying the location for a retail business, the layout pattern for easy accessibility, and (4) merchandise planning w.r.t procurement and pricing.

### Course Content

Unit 1	: An Overview of Retailing	12 Hours
Introduction to Retail Industry – Growth of Retail in India – Global Retailers – Classification of retail organizations – types of ownership – merchandise offered – type of retail store – store retailing – non - store retailing – Traditional and Modern retail formats in India – Product retailing v/s Service Retailing – Role of Services in Retailing – Trends in the Indian Retail industry – Airport Retailing – Railway Retailing – Multichannel Retailing (Case Studies).  International retail marketing – FDI in Indian Retail Sector – Single Brand & multi-Brand Retail – Global scenario of FDI in retail sector – FDI Policy Initiatives (Case Studies).		
Unit 2	: Retail Marketing Strategy	12 Hours
Retail Strategy – Process of formulating retail strategy – Target Market and Retail Format – Growth strategies – diversification strategies – achieving competitive advantage and positioning – International expansion – Financial Management in retail – Sources of finance – Global growth		

opportunities (Case Studies)		
<b>Unit 3</b>	<b>: Retail Location and Layout</b>	<b>12 Hours</b>
Importance of store locations – types of locations – steps involved in choosing a retail location Country/region analysis – trade area analysis – site evaluation and selection – steps in site selection – store design and layout – exterior design and layout – interior design and layout – interior design elements – Visual merchandising – Space planning – Store Atmospherics (Case Studies)		
<b>Unit 4</b>	<b>: Merchandise Planning and Retail Marketing Mix</b>	<b>12 Hours</b>
Merchandising – Merchandise planning – process of merchandise planning – Develop sales forecast – factors affecting merchandise function – functions of merchandise manager – Assortment Planning – Merchandise Budget – methods of determining inventory valuation - Merchandise buying – Branding Strategies – Private label brands – national brands – Process of merchandise procurement – Global sourcing – vendor relations - Merchandise Pricing – Retail price – Setting retail price – elements – Price adjustments – pricing strategy – external influences on retail pricing strategy – retail pricing objectives - Analyzing merchandise performance (Case Studies)		
Pedagogy	The following methods and forms of study are used in the course	
	<ul style="list-style-type: none"> <li>Lectures, Case Studies and Self-study (doing home assignments based on reading research papers in the area of Retail Marketing).</li> </ul>	
Reference/Readings	<ol style="list-style-type: none"> <li>Michael Levy, Barton Weiz &amp; Ajay Pandit : Retailing Management (6<sup>th</sup> Edition), Tata Mc Graw Publishing Co., New Delhi</li> <li>Chetan Bajaj, Rajnish Tuli &amp; Nidhi Srivastava : Retail Management, Oxford University Press</li> <li>K V S Madaan : Fundamentals of Retailing, Tata Mc Graw Publishing Co., New Delhi</li> <li>Swapna Pradhan : Retailing Management – Text and Cases , Tata Mc Graw Publishing Co., New Delhi</li> </ol>	
Course Outcome	<p>Upon Completion of the course the students will be able to:</p> <p><b>CO1</b> Understand the significance of retail marketing in the present globalised business world.</p> <p><b>CO2</b> Understand, identify and also to apply various strategic options available for making effective retail marketing plans.</p> <p><b>CO3</b> Identify appropriate location for establishing retail business units, and to make out proper layout for easy accessibility of goods for the consumers, and adopt appropriate promotional strategies.</p> <p><b>CO4</b> Carryout efficient and effective merchandise planning w.r.t procurement and pricing of goods for equating the supply with the potential demand.</p>	
Online Resources	<a href="https://en.wikipedia.org/wiki/Retail_marketing">https://en.wikipedia.org/wiki/Retail_marketing</a> <a href="https://www.open.edu/openlearn/money-business/business-strategy-studies/retail-marketing/content-section-0?active-tab=description-tab">https://www.open.edu/openlearn/money-business/business-strategy-studies/retail-marketing/content-section-0?active-tab=description-tab</a>	

Programme : M. Com  
 Course Code : **COO441**  
 Course Title : **Services Marketing**  
 Number of Credits : 4  
 Effective from AY : 2020-21

Need of the Course :	<p>Though the three-sector economic model divides economies into primary (extraction of raw materials), secondary (manufacturing) and tertiary (service industries), service industries which exists to facilitate the transport, distribution and sale of goods are gaining prominence around the world in general and India witnessed a tremendous growth in service industries during the last few decades.</p> <p>In the present globalised business world, understanding the significance of service industries helps in identifying either a job profile or starting own business in service sector.</p>
Description of the Course :	<p>The course provides basics about what constitutes a service, its role, importance and significance. How and in what way the marketing mix is applied in services industries is covered next. Importance of maintaining effective customer relationship and also ensuring high quality standard for ultimate customer satisfaction is discussed subsequently. Various categories of services industries are discussed at the end so that the students will get the idea of variety of job opportunities available.</p>
Objectives of the Course :	<p>This paper provides students with a basic information w.r.t (1) role, importance and significance of services and service marketing, (2) how and in what way marketing mix concept can be applied to services marketing, (3) importance of maintaining efficient customer relationship and also ensuring good service quality, and (4) different types of service industries presently existing and their role and importance in transforming the economy.</p>

### Course Content

Unit 1	: Introduction to Services Marketing	12 Hours
Meaning, Importance, and Significance of Services – Why Services Marketing? – Service and Technology – Distinctive Aspects of Service Management – Customer Involvement in Service Process – Managing Service Encounters		
Unit 2	: Service Marketing Mix	12 Hours
Customer Expectations and Perceptions of Service – Customer Behaviour in Service Setting – Targeting Customers, Managing Relationships, Services Market Segmentation – Positioning and Differentiation of Services. Positioning a Service in Marketplace – Creating the Service Product and Adding Value – Pricing Strategies for Services		
Unit 3	: CRM & Service Quality	12 Hours

Customer Relationship Management (CRM) - Customer Education and Service Promotion – Customer-Defined Service Standards. E services – online Consumer Behaviour – Self-service technologies

Service Quality in Service Marketing – Service Encounter -Role of HR & Internal Marketing - Monitoring and Measuring customer satisfaction –SERVQUAL & GAP model - Handling complaints effectively - Service Failure – Recovery

<b>Unit 4</b>	<b>: Application of Service Marketing</b>	<b>12 Hours</b>
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Bank Marketing – Insurance Marketing – Transport Marketing – Tourism Marketing – Hotel Marketing – Consultancy Marketing – Personal Care Marketing – Education Marketing – Hospital Marketing – Marketing Mix of Select Services (Courier Services, Entertainment Services, Electricity Services, Telecommunications Services, Automobile Services).

Pedagogy	The following methods and forms of study are used in the course <ul style="list-style-type: none"> <li>• Lectures, Case Studies and Self-study (doing home assignments based on reading research papers in the area of Service Marketing).</li> </ul>
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Reference/Readings	<ol style="list-style-type: none"> <li>1. Zeithaml, Valarie A and Bitner, Mary Jo; Services Marketing: Integrating Customer Focus Across the Firm; McGraw-Hill, 2017.</li> <li>2. Lovelock, Christopher; Services Marketing: People, Technology, Strategy; Pearson Education Asia.2011</li> <li>3. Rajendra Nargundkar, Services Marketing, Tata McGraw - Hill Education,2010</li> <li>4. Govind Apte, Services Marketing, Oxford University Press, 2004</li> <li>5. Vinnie Jauhari, Kirti Dutta, Services: Marketing, Operations, and Management 01 Edition, Oxford University Press,2009</li> </ol>
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Course Outcome	<p>Upon Completion of the course the students will be able to:</p> <p><b>CO1:</b> Understand the significance of services and services marketing in the present globalised business world.</p> <p><b>CO2:</b> Understand, identify and also to apply appropriate effective marketing mix in service industries.</p> <p><b>CO3:</b> Identify the role of maintaining good customer relationships by maintaining high quality standard in the services offered.</p> <p><b>CO4:</b> Apply the knowledge gained in various service industries for improving the performance and ensuring competitive advantage.</p>
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Online Resources	<p><a href="https://en.wikipedia.org/wiki/Services_marketing">https://en.wikipedia.org/wiki/Services_marketing</a></p> <p><a href="https://www.economicdiscussion.net/marketing-2/what-is-service-marketing/31875">https://www.economicdiscussion.net/marketing-2/what-is-service-marketing/31875</a></p>
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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 -  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"> <li>1. Havaladar, K. K. (2005). <i>Industrial Marketing – Text and Cases</i> (Second Edition). Tata McGraw-Hill Publishing Company Limited.</li> <li>2. Kashyap, P. (2016). <i>Rural Marketing</i> (Third Edition). Pearson Education Limited.</li> <li>3. Krishnamacharyulu, C. S. G. (2011). <i>Rural Marketing – Text and Cases</i> (Second Edition). Pearson Education Limited.</li> <li>4. Lee, D. D. (1984). <i>Industrial Marketing Research – Techniques and Practices</i> (Second Edition). Van Nostrand Reinhold Company.</li> <li>5. McTavish, R., &amp; Maitland, A. (1980). <i>Industrial Marketing</i>. The MacMillan Press Ltd.</li> <li>6. Mukerjee, H. S. (2009). <i>Industrial Marketing</i>. Excel Books.</li> <li>7. Singh, A. K., &amp; Pandey, S. (2005). <i>Rural Marketing – Indian Perspective</i>. New Age International (P) Limited.</li> <li>8. Velayudhan, S. K. (2007). <i>Rural Marketing – Targeting the Non-urban Consumer</i> (Second Edition). Sage Publication Inc.</li> </ol>	
Course Outcome	: Upon completion of this course, students will be able to: <b>CO1: Discuss</b> various aspects of Industrial Marketing. <b>CO2:Discuss</b> about Industrial Marketing Channel Management, Pricing, and Sales Promotion <b>CO3: Discuss</b> various aspects of Rural Marketing. <b>CO4: Develop</b> Rural Marketing Strategies.	
Online Resources	National Digital Library of India – Industrial Marketing <a href="https://ndl.iitkgp.ac.in/result?q={%22t%22:%22search%22,%22k%22:%22industrial%20marketing%22,%22s%22:[],%22b%22:{%22filters%22:[ ]}}">https://ndl.iitkgp.ac.in/result?q={%22t%22:%22search%22,%22k%22:%22industrial%20marketing%22,%22s%22:[],%22b%22:{%22filters%22:[ ]}}</a>  National Digital Library of India – Rural Marketing <a href="https://ndl.iitkgp.ac.in/result?q={%22t%22:%22search%22,%22k%22:%22Rural%20marketing%22,%22s%22:[],%22b%22:{%22filters%22:[ ]}}">https://ndl.iitkgp.ac.in/result?q={%22t%22:%22search%22,%22k%22:%22Rural%20marketing%22,%22s%22:[],%22b%22:{%22filters%22:[ ]}}</a>  e-PG Pathshala – Rural Marketing <a href="https://www.youtube.com/watch?v=Z24sfq59R5U">https://www.youtube.com/watch?v=Z24sfq59R5U</a>	



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 ' <b>International Marketing</b> ' 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"> <li>1. To understand International Marketing and Global marketing environment.</li> <li>2. To understand the Product strategy, Branding and Pricing of products.</li> <li>3. To acquire knowledge and understanding of International marketing research, Global E-marketing, communicating and negotiating with customers.</li> </ol>

#### Course Content

Unit 1	: Introduction to International Marketing and Global Marketing Environment	12 Hours
<p><b>Introduction to International Marketing</b> – 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><b>Global Marketing Environment</b> – 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><b>International Products</b> - 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><b>Branding Issues</b> – 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><b>Pricing Decisions</b> - Factors affecting International Pricing Strategies - Factors affecting Pricing Decisions - Pricing Approaches - Pricing Issues in International Marketing.</p> <p><b>Communication in Marketing</b> - 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**

**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.

**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).

**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).

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 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

1. Global Marketing Management; Kiefer Lee and Steve Carter; 3<sup>rd</sup> 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; 4<sup>th</sup> Edition, Excel Books, 2010.
6. International Marketing and Export Management; Gerald Albaum, Edwin Duerr and Alexander Josiassen; 8<sup>th</sup> 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><b>CO1:</b> Evaluate the International marketing environment.</p> <p><b>CO2:</b> Understand and learn New product development ideas, product marketing strategies and branding issues.</p> <p><b>CO3:</b> Realize pricing decisions, strategies and communication decisions in International marketing.</p> <p><b>CO4:</b> Develop skills for International marketing research and negotiating with customers.</p>
Online Resources	<p><b>Website Links:</b></p> <p><a href="https://www.tutorialspoint.com/advertisement_and_marketing_communications/marketing_communications_introduction.htm">https://www.tutorialspoint.com/advertisement_and_marketing_communications/marketing_communications_introduction.htm</a></p> <p><a href="https://www.linkedin.com/pulse/difference-between-swot-pest-steep-steep-analysis-mohammadpourfard/">https://www.linkedin.com/pulse/difference-between-swot-pest-steep-steep-analysis-mohammadpourfard/</a></p> <p><a href="https://www.business-to-you.com/scanning-the-environment-pestel-analysis/">https://www.business-to-you.com/scanning-the-environment-pestel-analysis/</a></p> <p><a href="https://strategicmanagementinsight.com/tools/pest-pestel-analysis.html">https://strategicmanagementinsight.com/tools/pest-pestel-analysis.html</a></p> <p><a href="http://epgp.inflibnet.ac.in/Home">http://epgp.inflibnet.ac.in/Home</a></p> <p><a href="https://nptel.ac.in/courses/110/104/110104068/">https://nptel.ac.in/courses/110/104/110104068/</a></p> <p><a href="http://egyankosh.ac.in/handle/123456789/3159">http://egyankosh.ac.in/handle/123456789/3159</a></p> <p><a href="http://egyankosh.ac.in/handle/123456789/3143">http://egyankosh.ac.in/handle/123456789/3143</a></p> <p><a href="http://egyankosh.ac.in/handle/123456789/15879">http://egyankosh.ac.in/handle/123456789/15879</a></p> <p><a href="http://egyankosh.ac.in/handle/123456789/17435">http://egyankosh.ac.in/handle/123456789/17435</a></p> <p><a href="https://www.youtube.com/watch?v=sP2sDw5waEU">https://www.youtube.com/watch?v=sP2sDw5waEU</a></p> <p><a href="https://www.slideshare.net/">https://www.slideshare.net/</a></p> <p><b>Online E-Books Links:</b></p> <p>1. International Marketing: Analysis and Strategy By John Shaw, Sak Onkvisit  <a href="https://www.pdfdrive.com/international-marketing-analysis-and-strategy-fourth-edition-e18760455.html">https://www.pdfdrive.com/international-marketing-analysis-and-strategy-fourth-edition-e18760455.html</a></p> <p>2. INTERNATIONAL MARKETING by Francis Cherunilam  <a href="https://www.pdfdrive.com/international-marketing-e53714846.html">https://www.pdfdrive.com/international-marketing-e53714846.html</a></p> <p>3. International Marketing &amp; Export Management by Gerald Albaum &amp; Edwin Duerr  <a href="https://www.pdfdrive.com/international-marketing-export-management-e188290586.html">https://www.pdfdrive.com/international-marketing-export-management-e188290586.html</a></p>

Programme : M.Com.  
 Course Code : **COO444**  
 Course Title : **Enterprises Resource Planning**  
 Number of Credits : 4  
 Effective from AY : 2020-21

Need of the Course	: The Enterprise Resource Planning is a business management software that allows an organization to leverage a suite of integrated applications to streamline and automate processes, creating a leaner, more accurate and efficient operation. ERP provides complete visibility into core business processes and optimizes systems through superior resource tracking and reporting, database management and data sharing and overall improved information systems. ERP systems can allow the business to expand without the addition of IT or staffing costs. ERP systems enable business growth. The need of this course is to provide a good understanding about various aspects of ERP which are vital in today's corporate world.
Description of the Course	: The course outlines the topics: Introduction to Enterprise Resource Planning (ERP), ERP Modules and Software Selection, ERP Implementation, and ERP Project Management
Objectives of the Course	: The following are the main objectives of the course - <ol style="list-style-type: none"> <li>1. To familiarise students the need for Enterprise Resource Planning in an Organization</li> <li>2. To enable students to understand the ERP Modules and selection of software.</li> <li>3. To provide overview of Implementation of Enterprise Resource Planning in an Organization</li> <li>4. To enable students to understand the ERP Project Management.</li> </ol>

### Course Content

Unit 1	: Introduction to Enterprise Resource Planning (ERP)	12 Hours
Introduction – Definition of ERP – Need for an ERP – Benefits of an ERP System – Limitations of the ERP System – Evolution of ERP – Manufacturing Strategies – Material Requirements Planning (MRP) – Manufacturing Resource Planning (MRP II) – Conceptual Framework of ERP – Emerging Trends of ERP and Enterprise Applications		
Unit 2	: ERP Modules and Software Selection	12 Hours
Human Resource Management Module – Materials Management Module – Sales and Distribution Module – Issues in ERP Software Selection – ERP Software Selection Criteria – Methods in ERP Software Selection – Cost Benefit Analysis – ERP Software Selection Process		
Unit 3	: ERP Implementation	12 Hours
Approaches to Study ERP Implementation – Different Perspectives in ERP Implementation – Minimizing Customization – Characteristics of ERP Systems – Critical Success Factors for ERP		

Implementation – ERP Implementation Strategy – Phases in ERP Implementation – Benefits Realization in ERP Implementation – Change Management Issues

<b>Unit 4</b>	<b>: ERP Project Management</b>	<b>12 Hours</b>
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Project Organisation Structure – Roles and Responsibilities of Different Project Team Members – Core Team Selection – Consultant Selection – Project Scoping – ERP Implementation Project Plan – Resource Plan – Project Procedures and Standards for Governance – Project Charter – Project Risk Management

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.
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Reference/Readings	<ol style="list-style-type: none"> <li>1. Ganesh, K., Mohapatra, S., Anbuudayasankar, S. P., &amp; Sivakumar, P. (2014). <i>Enterprise Resource Planning</i>. Springer.</li> <li>2. Garg, V. K., &amp; Venkitakrishnan, N. K. (2003). <i>Enterprise Resource Planning: Concepts and Practice</i>. PHI Learning Pvt. Ltd.</li> <li>3. Leon, A. (2008). <i>Enterprise Resource Planning</i>. Tata McGraw-Hill Education.</li> <li>4. Monk, E., &amp; Wagner, B. (2013). <i>Concepts in Enterprise Resource Planning</i> (Fourth Edition). Course Technology CENGAGE Learning</li> <li>5. O’Leary, D. E. (2000). <i>Enterprise Resource Planning Systems: Systems, Life Cycle, Electronic Commerce, and Risk</i>. Cambridge University Press.</li> <li>6. Parthasarathy, S. (2007). <i>Enterprise Resource Planning (ERP) – A Managerial and Technical Perspective</i>. New Age International (P) Limited, New Delhi.</li> <li>7. Ray, R. (2011). <i>Enterprise Resource Planning</i>. Tata McGraw Hill Education Private Limited, New Delhi.</li> <li>8. Summer, M. (2014). <i>Enterprise Resource Planning</i>. Pearson Education Limited.</li> </ol>
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Course Outcome	: Upon completion of this course, students will be able to: <b>CO1: Elaborate</b> the need for Enterprise Resource Planning in an Organization <b>CO2: Discuss</b> the ERP Modules and selection of software. <b>CO3: Evaluate</b> the Implementation of Enterprise Resource Planning in an Organization <b>CO4: Discuss</b> the ERP Project Management.
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Online Resources	<p>e-PG Pathshala – Management – Management Information System – Management Information System and Information Resource Management  <a href="https://epgp.inflibnet.ac.in/Home/ViewSubject?catid=23">https://epgp.inflibnet.ac.in/Home/ViewSubject?catid=23</a></p> <p>National Digital Library of India  <a href="https://ndl.iitkgp.ac.in/result?q={%22t%22:%22search%22,%22k%22:%22enterprise%20resource%20planning%22,%22s%22:[],%22b%22:{%22filters%22:[]}}">https://ndl.iitkgp.ac.in/result?q={%22t%22:%22search%22,%22k%22:%22enterprise%20resource%20planning%22,%22s%22:[],%22b%22:{%22filters%22:[]}}</a></p>
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Programme : M.Com.  
 Course Code : **COO445**  
 Course Title : **Industrial Relations and Labour Laws**  
 Number of Credits : 4  
 Effective from AY : 2021-22

Need of the Course :	The course is designed to make the students aware about the dynamics of Industrial Relations and Labour laws.
Description of the Course :	When one works in an industry understanding trade unions, collective bargaining and industrial conflict becomes inevitable. The course focuses on the managerial perspectives needed to understand industrial relation issues, labour laws and generate alternative decision making.
Objectives of the Course :	This course intends to build in depth understanding of the various aspects, issues and implications of Industrial relations and labour laws

### Course Content

Unit 1	: Introduction to Industrial Relations	10 Hours
Introduction, Overview of Industrial Relations, Composition of Industrial Relations, Importance of Industrial Relations, Perspectives of Industrial Relations, The Dynamic Context of Industrial Relations: Globalization and the National Economy, Role of Trade Union in Industrial Relations. Grievance Handling: Introduction, Grievance, Needs for Grievance Redressal, Steps in Grievance Redressal Procedure, Essential Pre-requisites of Grievance Procedure, Grievance Interview, Precautions in Grievance Handling, Conflict Resolution		
Unit 2	: Legal Framework of Industrial Relations	14 Hours
Settlement Machinery for Industrial Disputes: Conciliation, Arbitration & Adjudication, Legislation: The Trade Unions Act 1926, The Industrial Dispute Act 1947, The Factory's Act 1948, the Workman's Compensation Act, 1923 – the Employees State Insurance Act 1948 – the Employees Provident Funds and Miscellaneous Provisions Act, 1952. The Maternity Benefits Act 1961.		
Unit 3	: Outcomes in Industrial Relations and Emerging Scenario	12 Hours
Employee Involvement and Participation: Concept, Objectives and Forms, Ethical Codes, Collective Bargaining: Importance, Forms, Process of Negotiation, Recent Trends in Collective Bargaining, Industrial Relations and Technological Change, International Labour Organization (ILO): Objectives, Structure. Managing without Unions, The future Direction of Industrial Relations		
Unit 4	: Law and procedure for employee discipline	12 Hours
Meaning and significance of employee discipline, service rules and standing orders, misconduct, suspension and subsistence allowance, show cause notice, investigation, enquiry and charge sheet, principles of natural justice and enquiry procedure. Sections 11A, 17B, 33 and schedule 5 of Industrial Disputes Act and Section 10A of Industrial Employment standing orders Act, Prevention of Sexual Harassment at Workplace.		
Pedagogy	Lecture / Classroom Discussion/ Presentation/ Case Study/ Group Project/ Role Play	
Reference/Readings	1) Essentials of Human Resource Management and Industrial Relations – P. Subbarao Himalaya.	

	<p>2) Personnel management &amp; Industrial Relation – P.C. Tripathi.</p> <p>3) The Dynamics of Employee Relations – P. Blyton &amp; Turnbull</p> <p>4) Understanding Work &amp; Employment: Industrial Relations in Transition – P. Ackers &amp; A. Wilkinson</p>
Course Outcome	<p>Upon completion of the course the students will:</p> <p><b>CO1:</b> be able to elaborate the concept of Industrial Relations and also effective handling of Industrial Grievances.</p> <p><b>CO2:</b> well versed with the legal framework revolving around the Industrial Relations.</p> <p><b>CO3:</b> equipped to the recent scenario in Industrial relations at National as well as International Level</p> <p><b>CO4:</b> understand in detail the concept of employee discipline.</p>
Online Resources	<ul style="list-style-type: none"> <li>• <a href="https://www.icsi.edu/media/webmodules/publications/7.%20Industrial,%20Labour%20and%20General%20Laws.pdf">https://www.icsi.edu/media/webmodules/publications/7.%20Industrial,%20Labour%20and%20General%20Laws.pdf</a></li> <li>• <a href="https://www.icsi.edu/media/webmodules/Labour_Laws&amp;_Practice.pdf">https://www.icsi.edu/media/webmodules/Labour_Laws&amp;_Practice.pdf</a></li> </ul>

Programme : M.Com.  
 Course Code : **COO446**  
 Course Title : **International Trade and Environment**  
 Number of Credits : 4  
 Effective from AY : 2020-21

Need of the Course	: 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.
Description of the Course	: 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
Objectives of the Course	: The following are the main objectives of the course - <ol style="list-style-type: none"> <li>1. To enable students to understand the significance of International Trade.</li> <li>2. To provide insights about various Theories of International Trade</li> <li>3. To provide overview of International Business Environment.</li> <li>4. To enable students to discuss about Globalization, its Challenges, and Changes in International Business Environment.</li> </ol>

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

Programme : M.Com.  
 Course Code : **COO447**  
 Course Title : **Advanced Statistical Analytical Models**  
 Number of Credits : 4  
 Effective from AY : 2020-21

Need of the Course	: Certain business problems are too complex involving varied factors, assumptions and analytical goals. The data sets that are used in resolving such complex business problems require skills in application of advanced statistical modelling techniques. The course in Advanced Statistical Analytical Models provides an opportunity to learners to acquire these skills and develop expertise in resolving distinct and complex business problems.
Description of the Course	: This course provides training in advanced regression models including ridge regressions, ordinal and multinomial logit regression models that are used in understanding distinct and significant marketing problems. Further, it covers path modelling based on partial least squares which is emerging as a significant format of structural equation modelling. Mixed effects modelling that address the modelling needs of hierarchical data. The advanced risk analysis models including survival analysis are also included in this course. Learners can acquire skills in using software applications for optimization problems through linear programming.
Objectives of the Course	: (i) To enable learners understand estimation and interpretation of advanced regression models. (ii) To enable learners in acquiring skills in structural equation modelling using partial least squares methodology. (iii) To develop skills in learners on modelling of hierarchical data. (iv) To facilitate estimation of risk analysis and optimization models using modern software applications.

#### Course Content

Unit 1	:Advanced Regression Models	14 Hours
Ridge regression – Regression models for counts and proportions – Ordinal regression models – Multinomial logit model.		
Unit 2	: Path Modelling	14 Hours
Partial Least Squares path modelling – PLS regression and PLS SEM models – Path diagrams – Reflective and formative models – Inner and outer models – Confirmatory Tetrad Analysis - Validity testing in PLS-SEM – Importance Performance Map Analysis - Estimation with blindfolding - Mediation – Moderation – Partitioning – Bootstrapped significance output – Multi group analysis.		
Unit 3	: Mixed Effects Modelling	12 Hours
Nature of hierarchical data – Concept and need for mixed effects models – Crossed and nested designs – Fixed and random effects – Preparing data for mixed effects modeling – Fitting fixed effects model –		

Mixed effects modeling procedure - Model fit – Custom hypothesis tests - Multilevel analysis – Mixed model ANOVA.

<b>Unit 4</b>	<b>: Risk Analysis and Optimization Models</b>	<b>12 Hours</b>
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Concept of risk analysis – Meaning and applications of Survival Analysis – Semi-Parametric survival models: Kaplan-Meier Curves (Logrank tests) – Life-table analysis – Cumulative incidence analysis – Cox regression – Parametric survival regression - Linear programming models.

Pedagogy	: lectures/ case analysis/assignments/class room interaction/lab
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Reference/Readings	<ol style="list-style-type: none"> <li>1. Malhotra, N. and Dash, S. (2013), Marketing Research: An Applied Orientation, 6e, Pearson.</li> <li>2. Hutcheson, G. and Moutinho, L. (2008), Statistical Modeling for Management, Sage Publications.</li> <li>3. Garson, G. (2016), Partial Least Squares: Regression and Structural Equation Models, Statistical Publishing Associates, USA.</li> <li>4. Hair, J., Hult, G, Ringle C. and Sarstedt, M. (2014), A Primer on Partial Least Squares Structural Equation Modeling, Sage Publishing.</li> <li>5. Gujarati, D. (2011), Econometrics by Example, Palgrave MacMillan.</li> <li>6. Hosmer, D., Lemeshow, S., May, S. (2008), Applied Survival Analysis: Regression Modelling of Time-to-Event Data, 2<sup>nd</sup> Edn., Wiley.</li> <li>7. Galwey, N. (2007), Introduction to Mixed Modelling: Beyond Regression and Analysis of Variance, Wiley.</li> <li>8. Saleh, A., Arashi, M., Kibria, B. (2019), Theory of Ridge Regression Estimation with Applications, Wiley.</li> <li>9. Stevens, J. (2009), Applied Multivariate Statistics for the Social Sciences, 5<sup>th</sup> Edn., Routledge.</li> </ol>
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Course Outcome	<p>: Upon completion of the course learners will be able to:</p> <p>CO1 Estimate and interpret advanced regression models for special circumstances and limited dependent variable.</p> <p>CO2 Develop path models using partial least squares estimations.</p> <p>CO3 Demonstrate application of mixed effects models for modelling hierarchical data.</p> <p>CO4 Apply advanced risk analysis models including survival analysis and Cox regressions in business decision making.</p> <p>CO5 Demonstrate usage of software applications in resolving optimization issues.</p>
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Online Resources

- <https://www.statisticshowto.com/ridge-regression/>
- <https://www.smartpls.com/documentation/getting-started/pls-sem-academy>
- <https://stats.idre.ucla.edu/other/mult-pkg/introduction-to-linear-mixed-models/>
- <https://towardsdatascience.com/using-mixed-effects-models-for-linear-regression-7b7941d249b>
- <https://ademos.people.uic.edu/Chapter17.html>
- <https://ourcodingclub.github.io/tutorials/mixed-models/>
- <https://www.mygreatlearning.com/blog/kaplan-meier-curve-explained/>
- [http://www.ru.ac.bd/wp-content/uploads/sites/25/2019/03/402\\_08\\_-Elandt-Johnson-Survival-Models-and-Data-Analysis-1980.pdf](http://www.ru.ac.bd/wp-content/uploads/sites/25/2019/03/402_08_-Elandt-Johnson-Survival-Models-and-Data-Analysis-1980.pdf)

Programme : **M. Com.**  
 Course Code : **COO448**  
 Course Title : **Digital Marketing and Social Media Management**  
 Number of Credits : 4  
 Effective from AY : 2020-21

Need of the Course	Digital marketing has changed the way how we interact and communicate with each other. The social media companies and platforms were not existing some years back have become the integral part of life. This course is essential for the students to learn the essential principles and practices in the digital economy. Learning this course will open up the vast opportunities for making career in digital marketing.	
Description of the Course	This course equips the students with an understanding of how digital marketing works. It exposes the students to the new dimensions of digital marketing which incorporates SMS Marketing, Mobile Marketing, E-mail Marketing and Social media marketing.	
Objectives of the Course	The objective of this course is to familiarise the students with the basic knowledge of digital marketing those who wish to pursue the advanced studies in digital marketing and social media marketing.	
<b>Course Content</b>		
<b>Unit 1</b>	<b>: Evolution of Marketing – Going Digital</b>	<b>15 Hours</b>
Introduction to Digital Marketing and its Significance, Traditional Marketing Vs Digital Marketing, Digital Marketing Process, Understanding the digital consumer, Defining digital marketing strategy. Case studies on digital marketing strategies.		
<b>Unit 2</b>	<b>: SMS Marketing and Mobile Marketing</b>	<b>10 Hours</b>
Introduction to SMS Marketing, Why SMS Marketing, Kinds of SMS - Promotional SMS, Transactional SMS How to Integrate SMS on Software. What is Mobile Marketing? Methods of Mobile Marketing, How to create a mobile website?, Why Focus on Smartphone Apps, Advertising on Mobile App, Importance and Future Scope. Case studies.		
<b>Unit 3</b>	<b>: E-mail Marketing</b>	<b>10 Hours</b>
Email Marketing- Introduction and Significance, Benefits of E-mail marketing, designing e-mail marketing campaigns, Building E-mail List and Signup Forms, Email Marketing Strategy and Monitoring, E-mail marketing tools, How to write effective content and subject line, Managing engagement and conversation through email-marketing.		
<b>Unit 4</b>	<b>: Social Media and Online Consumer Engagement</b>	<b>8 Hours</b>
Meaning of Social media, different forms of social media, promoting business through online channels, Setting up Facebook Advertising Account, Understanding Facebook Audience and its Types, Designing Facebook Advertising Campaigns, Twitter Marketing Basics, Designing Twitter Advertising Campaigns, Introduction to LinkedIn Marketing, Developing digital marketing strategy in Integration form. Case studies.		

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	<ol style="list-style-type: none"> <li>1. The Art of Digital Marketing: The Definitive Guide to Creating Strategic, Targeted, and Measurable Online Campaigns by Ian Dodson, Wiley; 1st edition (2016)</li> <li>2. Digital Marketing for Dummies by Ryan Deiss and Russ Henneberry, For Dummies.</li> <li>3. Digital Marketing: Cases from India by Rajendra Nargundkar and Romi Sainy, Notion Press, Inc</li> <li>4. Understanding Digital Marketing: Marketing Strategies for Engaging the Digital Generation by Damian Ryan, Kogan Page Publisher</li> <li>5. Marketing 4.0: Moving from Traditional to Digital by Philip Kotler, Publisher Wiley</li> <li>6. Digital Marketing by Seema Gupta, McGraw Hill Education</li> <li>7. Fundamentals of Digital Marketing by Punit Singh Bhatia, Pearson</li> <li>8. The Art of Digital Marketing: The Definitive Guide to Creating Strategic, Targeted, and Measurable Online Campaigns by Ian Dodson, Wiley Publisher.</li> </ol>
Course Outcome	<p>Upon the completion of this course the student shall be able</p> <p><b>CO1:</b> To understand the concept of digital marketing and other aspects related to it.</p> <p><b>CO2:</b> To understand and use SMS and Mobile marketing.</p> <p><b>CO3:</b> To apply and interpret the strategies of E-mail marketing.</p> <p><b>CO4:</b> To learn social media marketing strategies.</p>
Online Resources	<p><b>Websites</b></p> <ul style="list-style-type: none"> <li>• <a href="http://www.clickz.com">www.clickz.com</a></li> <li>• <a href="https://blog.hubspot.com/marketing/social-media-marketing#">https://blog.hubspot.com/marketing/social-media-marketing#</a></li> <li>• <a href="https://sproutsocial.com/insights/social-media-marketing-strategy/">https://sproutsocial.com/insights/social-media-marketing-strategy/</a></li> <li>• <a href="https://www.digitalmarketing.org/blog/the-importance-of-social-media-marketing">https://www.digitalmarketing.org/blog/the-importance-of-social-media-marketing</a></li> <li>• <a href="https://www.lyfemarketing.com/blog/how-to-do-social-media-marketing/">https://www.lyfemarketing.com/blog/how-to-do-social-media-marketing/</a></li> <li>• <a href="https://www.digitalvidya.com/blog/what-is-digital-marketing/">https://www.digitalvidya.com/blog/what-is-digital-marketing/</a></li> <li>• <a href="https://www.marketo.com/digital-marketing/">https://www.marketo.com/digital-marketing/</a></li> <li>• <a href="https://mailchimp.com/marketing-glossary/digital-marketing/">https://mailchimp.com/marketing-glossary/digital-marketing/</a></li> <li>• <a href="https://neilpatel.com/what-is-digital-marketing/">https://neilpatel.com/what-is-digital-marketing/</a></li> <li>• <a href="https://www.digitalmarketer.com/digital-marketing/">https://www.digitalmarketer.com/digital-marketing/</a></li> </ul>

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"> <li>• The course is designed to bring an understanding among the students about the behaviour of individual and group in an organization.</li> <li>• 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.</li> <li>• 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</li> </ul>

### Course Content

<b>Unit 1</b>	<b>: Organizational Behaviour – Understanding Self.</b>	<b>12 Hours</b>
<b>Organisational Behaviour</b> – 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.		
<b>Unit 2</b>	<b>: Conflict Management and Stress Management.</b>	<b>12 Hours</b>
<b>Conflict Management</b> – 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.		
<b>Stress Management</b> – Concept – Extreme Products of Stress – Causes and Symptoms of Stress – Job		



Related Causes of Stress – Frustration – Stress and Job Performance – Stress and Employee Health – Stress Vulnerability – Approaches to Stress Management.

<b>Unit 3</b>	<b>: Group Behaviour and Power and Organisational Politics</b>	<b>12 Hours</b>
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**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.

**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.

<b>Unit 4</b>	<b>: Counselling and Change Management.</b>	<b>12 Hours</b>
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**Counselling** – Meaning – Characteristics of Counselling – Managers Counselling role – Need for Counselling – Types of Counselling – Directive – Non-Directive – Participative – A Contingent view.

**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.

Pedagogy	<p>The following methods and forms of study are used in the course</p> <ul style="list-style-type: none"> <li>• The methodology used in the class will combine lectures, applications and case discussion.</li> <li>• 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.</li> <li>• In addition to the lectures, review sessions will be scheduled to address assignments, end of chapter questions and in some occasion’s assigned cases.</li> </ul>
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Reference/Readings	<ol style="list-style-type: none"> <li>1. Aswathappa K., ‘Organisational Behaviour’, Himalaya Publishing House, New Delhi, 2015.</li> <li>2. Fred Luthans- ‘Organisational Behavior’, McGraw Hill Publishing Company, New York, 2015.</li> <li>3. Gene Burton &amp; Manab Thakur, ‘Management Today-Principles Practice’, Tata McGraw Hill Public Company Ltd., New Delhi, 2015.</li> <li>4. Heinz Wehrich and Harold Koontz, Management - A Global Perspective, Tata McGraw- Hill Publishing Company Limited, 2010.</li> <li>5. James A.F. Stoner, R. Edward Freedom and Daniel R. Gilbert - ‘Management’, Prentice Hill Inc., New Jersey 2014</li> <li>6. JitS.Chandan, ‘Organisational Behaviour’, Vikas Publishing House, New Delhi, 2000.</li> <li>7. John W. Newstrom, Organisational Behaviour, Tata McGraw- Hill</li> </ol>
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	Publishing Company Limited 2013
Course Outcome	<p>Upon Completion of the course the students will be able to:</p> <p><b>CO1:</b> To understand how Human Behaviour affects workplace dynamics.</p> <p><b>CO2:</b> To apply the principles of taking a human approach to Corporate i.e using the Human Relations approach to maximize Individual and Corporate Goals.</p>
Online Resources	<p><b>Website Links:</b></p> <ul style="list-style-type: none"> <li>• <a href="https://www.businessmanagementideas.com/notes/management-notes/organizational-behaviour">https://www.businessmanagementideas.com/notes/management-notes/organizational-behaviour</a></li> <li>• <a href="https://www.businessmanagementideas.com/notes/management-notes/12614">notes/12614</a></li> <li>• <a href="https://www.slideshare.net/YaminiKahaliya/organisation-behavior-introduction-of-organisation">https://www.slideshare.net/YaminiKahaliya/organisation-behavior-introduction-of-organisation</a></li> <li>• <a href="https://www.slideshare.net/YaminiKahaliya/organisation-behavior-introduction-of-organisation-behavior-for-bbabcom-students">behavior-for-bbabcom-students</a></li> <li>• <a href="https://nptel.ac.in/courses/110/105/110105034/">https://nptel.ac.in/courses/110/105/110105034/</a></li> <li>• <a href="https://nptel.ac.in/courses/121/105/121105009/">https://nptel.ac.in/courses/121/105/121105009/</a></li> <li>• <a href="http://egyankosh.ac.in/handle/123456789/3155">http://egyankosh.ac.in/handle/123456789/3155</a></li> <li>• <a href="http://egyankosh.ac.in/handle/123456789/15889">http://egyankosh.ac.in/handle/123456789/15889</a></li> <li>• <a href="http://egyankosh.ac.in/handle/123456789/17282">http://egyankosh.ac.in/handle/123456789/17282</a></li> <li>• <a href="https://onlinecourses.swayam2.ac.in/cec21_ge20/preview">https://onlinecourses.swayam2.ac.in/cec21_ge20/preview</a></li> <li>• <a href="http://epgp.inflibnet.ac.in/Home">http://epgp.inflibnet.ac.in/Home</a></li> </ul> <p><b>Online E-Books Links:</b></p> <ol style="list-style-type: none"> <li>1. Essentials of Organizational Behaviour by Stephen P. Robbins &amp; Timothy A. Judge &amp; Katherine Breward <a href="https://www.pdfdrive.com/essentials-of-organizational-behaviour-e176364014.html">https://www.pdfdrive.com/essentials-of-organizational-behaviour-e176364014.html</a></li> <li>2. Organizational behaviour by David A. Buchanan &amp; Andrzej A. Huczynski <a href="https://www.pdfdrive.com/organizational-behaviour-9th-edition-e185313171.html">https://www.pdfdrive.com/organizational-behaviour-9th-edition-e185313171.html</a></li> <li>3. Organizational Behavior by Champoux, Joseph E. <a href="https://www.pdfdrive.com/organizational-behavior-e39632799.html">https://www.pdfdrive.com/organizational-behavior-e39632799.html</a></li> <li>4. Handbook of Principles of Organizational Behavior by Edwin Locke <a href="https://www.pdfdrive.com/handbook-of-principles-of-organizational-behavior-e33456714.html">https://www.pdfdrive.com/handbook-of-principles-of-organizational-behavior-e33456714.html</a></li> <li>5. Organizational Behavior by Stephen Robbins <a href="https://www.pdfdrive.com/organizational-behavior-stephen-robbins-e18717987.html">https://www.pdfdrive.com/organizational-behavior-stephen-robbins-e18717987.html</a></li> <li>6. Organizational Behaviour by V.G. Kondalkar <a href="https://www.pdfdrive.com/organizational-behaviour-e33408492.html">https://www.pdfdrive.com/organizational-behaviour-e33408492.html</a></li> </ol>