

Central University of Himachal Pradesh  
School of Commerce and Management Studies  
**Department of Commerce**

**Program Outcome, Program Specific Outcomes  
of the program**

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

**Department of Commerce**

**School of Commerce and Management Studies (SoCMS)**



**Department of Commerce**

**School of Commerce and Management Studies (SCMS)**

**Central University of Himachal Pradesh**

**Dharamshala, Kangra (Himachal Pradesh), 176215**

Name of the Program: Master of Commerce (M.Com)

Duration: 2 Years

Credit Requirements = 80

Admission Criteria: UG with 55 percent Marks

### Program Outcome (POs)

1. **PO<sub>1</sub>: Business Knowledge:** Prepare employable, socially responsible, and ethical citizens by providing them right set of business knowledge to apply the principles of business and management to evolve, develop, and deploy the best possible solutions for real-world business problems after assessing their economic, environmental, cultural and societal implications.
2. **PO<sub>2</sub>: Critical Thinking & Problem Analysis:** Create an enabling environment for innovative thought processes, and nurturing open-mindedness, equitability, and perseverance by grooming the students for analyzing, evaluating, and designing business solutions individually or in teams in the related business problem domains.
3. **PO<sub>3</sub>: Development of Solutions:** Groom commerce professionals to understand and identify business problems and design innovative solutions thus inculcating leadership qualities and traits.
4. **PO<sub>4</sub> : Behavioural Skills:** Provide an inclusive environment to improve communication skills, leadership skills and teamwork competencies. Ability to understand, analyze and communicate global, economic, legal, and ethical aspects of business.
5. **PO<sub>5</sub>: Technical Skills:** Sharpening ICT skills and imparting training of modern business softwares to make the students globally competitive.
6. **PO<sub>6</sub>: Ethics and Value:** Guide the commerce graduates to develop a positive attitude towards ethical and value-based learning and sensitize them regarding the impact of business solutions in societal and environmental contexts.
7. **PO<sub>7</sub>: Entrepreneurial Perspective:** Build a conducive environment that shapes the entrepreneurial intentions of the commerce students and train them to take-up their own entrepreneurial ventures.
8. **PO<sub>8</sub>: Team Dynamics and Teaching Skills:** Develop the ability to lead themselves and others in the achievement of organizational goals, contributing effectively to a team environment and teaching skills in higher education system.



The Central University of Himachal Pradesh (CUHP) has modified its Choice Based Credit System (CBCS) in accordance with National Education Policy (NEP) & the guidelines of UGC. Hence, Department of Commerce, School of Commerce& Management Studies (SoCMS) has also adopted its program structure and Courses in view of amended relevant Ordinances. Based on the availability of intellectual resources, brainstorming with the stakeholders, feedback from the students and available physical resources, the following courses have been selected for Master of Commerce (M.Com.) Programme from 2023-25 academic sessions. The students may exercise choice within the framework of CUHP- CBCS as per the NEP framework and UGC guidelines.

### Credit Requirement for M.Com Program of Study (4 Semesters)

Course Category	Percentage	Credits
1. Disciplinary/ Interdisciplinary: Major Courses	37.5%	30
2. Disciplinary/ Interdisciplinary: Minor Courses	20%	16
3. Vocational/ Skill Courses	17.5%	14
4. Indian Knowledge System (IKS) Courses	5%	04
5. Review of Literature, Research Proposal	10%	08
6. Dissertation& Viva-Voce	10%	08
<b>Total</b>	<b>100%</b>	<b>80</b>

Semester Wise Credit Distribution							
Semester	Disciplinary/ Interdisciplinary: Major Courses	Disciplinary/ Interdisciplinary: Minor Courses	Vocational / Skill	(IKS)	Review of Literature, Research Proposal	Research Wok/ Dissertation	Total
<b>I</b>	10	04	04	02	--	--	<b>20</b>
<b>II</b>	12	04	02	02	--	--	<b>20</b>
<b>III</b>	04 (Elective Specialisation)	04 (Research Methodology)	04 (Software Based Data Analysis)	--	08	--	<b>20</b>
<b>IV</b>	04 (Elective Specialisation)	02 (Theory: Academic Writing) 02 (Practical: Paper Publication/ Seminar Conference)	04 (Subject Based Data Analysis)	--	--	08 (50% Dissertation; 50% Presentation & Viva-Voce)	<b>20</b>
<b>Total</b>	<b>30</b>	<b>16</b>	<b>14</b>	<b>04</b>	<b>08</b>	<b>08</b>	<b>80</b>

Semester-I				
Sl. No.	Course Code	Course Name	Credits	Remark
<b>Disciplinary/ Interdisciplinary: Major Courses (Required Credits: 10)</b>				
1	MCO 106	Advanced Financial Accounting*	4	
2	MCO 102	Management Concepts and Organisational Behaviour	4	
3	MCO 103	Managerial Economics	2	
<b>Disciplinary/ Interdisciplinary: Minor Courses (Required Credits: 04)</b>				
6	MGT 113	Global Business Environment and International Business	4	
<b>Vocational/ Skill Courses: Interdisciplinary Courses (Required Credits: 04)</b>				
7	MCO 104	Statistical Analysis	4	
<b>Indian Knowledge System (IKS) Courses (Required Credits: 02)</b>				
9	MCO 105	Indian Knowledge System	2	

*MCO 101: Accounting for Decision making (for the batch 2023-25)*

Semester-II				
Sl. No.	Course Code	Course Name	Credits	Remark
<b>Disciplinary/ Interdisciplinary: Major Courses (Required Credits: 12)</b>				
1	MCO 201	Cost and Management Accounting	4	
2	MCO 202	Marketing Management	4	
3	MCO 203	Human Resource Management	4	
<b>Disciplinary/ Interdisciplinary: Minor Courses (Required Credits: 04)</b>				
	MCO 206	Business Taxation	4	
<b>Vocational/ Skill Courses (Required Credits: 02)</b>				
9	MCO 204	Entrepreneurship Skill Development	2	
<b>Indian Knowledge System (Required Credits: 02)</b>				
10	MCO 205	*Seminar paper on Indian Ethos & Leadership	2	Internal

*\*Seminar will be organized by a committee of not less than three teachers.*

III Semester				
Sl. No.	Course Code	Course Name	Credits	
<b>Disciplinary/ Interdisciplinary: Major Courses (Required Credits: 04)</b>				
1		(Select any Elective Group)	2	
		(Select any Elective Group)	2	
<b>Disciplinary/ Interdisciplinary: Minor Courses (Required Credits: 04*)</b>				
2	MCO 307	Project Planning and Management	2	
	MCO 308	Corporate Governance and Business Ethics	2	
<b>Vocational/ Skill Courses (Required Credits: 04*)</b>				
3	MCO 309	Business Legislations	2	
	MCO 310	Experiential Learning and Practical Training	2	Internal
<b>Review of Literature, Research Proposal Courses (Required Credits: 08*)</b>				
7	MCO 311	Research Methodology	4	
8	MCO 312	Literature Review and Research Proposal	2	Internal
9	MCO 313	Computer Applications in Commerce	2	

IV Semester				
Sl. No.	Course Code	Course Name	Credits	
<b>Disciplinary/ Interdisciplinary: Major Courses (Required Credits: 04)</b>				
1		(Select any Elective Group)	2	
		(Select any Elective Group)	2	
<b>Disciplinary/ Interdisciplinary: Minor Courses (Required Credits: 04*)</b>				
2	MCO 407	Strategic Management	4	
<b>Vocational/ Skill Courses (Required Credits: 04*)</b>				
3	MCO 408	Data Analysis using Statistical Softwares	4	
<b>Dissertation &amp; Viva-Voce (Required Credits: 08*)</b>				
7	MCO 409	Business Analytics	2	
8	MCO 410	Forensic Accounting	2	
9	MCO 411	PG Dissertation & Viva-Voce	4	

<b>Elective Group-III Semester</b>				
<b>Sl. No.</b>	<b>Course Code</b>	<b>Course Name</b>	<b>Credits</b>	
<b>Disciplinary Elective-I (Accounting and Finance)</b>				
	MCO 301	Advanced Financial Management	2	
	MCO 302	Security Analysis & Portfolio Management	2	
<b>Disciplinary Elective-II (HRM &amp; OB)</b>				
	MCO 303	Compensation Management	2	
	MCO 304	Industrial Relations	2	
<b>Disciplinary Elective-III (Marketing)</b>				
	MCO 305	Sales and Distribution Management	2	
	MCO 306	Retail Management	2	
<b>Elective Group-IV Semester</b>				
<b>Sl. No.</b>	<b>Code</b>	<b>Course Name</b>	<b>Credits</b>	
<b>Disciplinary Elective -I (Accounting and Finance)</b>				
	MCO 401	Financial and Commodity Derivatives	2	
	MCO 402	Financial Services	2	
<b>Disciplinary Elective-II (HRM &amp; OB)</b>				
	MCO 403	Labour Laws	2	
	MCO 404	International Human Resource Management	2	
<b>Disciplinary Elective-III (Marketing)</b>				
	MCO 405	Digital and Social Media Marketing	2	
	MCO 406	Customer Relationship Management	2	

**Course Code**  
**Course Name**  
**Credits Equivalent**

**MCO 106**

**Advanced Financial Accounting**

4 Credits: (One credit is equivalent to 10 hours of lectures / organized classroom activity/contact hours; 30 hours of fieldwork / tutorial / teacher-led activity and 10 hours of other workloads such as independent individual/ group assignments, presentations, panel discussion, quizzes, local survey, etc.)

**Course Objectives**

- To Impart the Advanced Level Knowledge of Accounting.
- To understand Analysis and Interpretation of Financial Statements for decisionmaking.
- To help the students understand the techniques of valuation of goodwill, Budgetarycontrol and restructuring the corporate entities.
- To provide the student with knowledge of recent developments in financial andcorporate accounting.

**Course Outcomes(Cos)**

- **CO1:** Advanced understanding and use of accounting theories, ideas, and frameworks in a variety of business contexts.
- **CO2:**To learn skills to expertise the precisely record, classify, and summarize transactions per accounting rule and regulations, ensuring financial information reliability.
- **CO3:** Use of suitable methods to analysing and summarising financial statements, aiding stakeholders in informed decisions about organizational performance.
- **CO4:** Comprehend accounting methods for mergers, acquisitions, budget control, and goodwill valuation, crucial for accurate financial reporting and strategic decision-making.

**Attendance**

Students are expected to attend all lectures in order to be able to fully benefit from the course. A minimum of 75% attendance is a must, failing which a student may not be permitted to appear in the examination.

**Evaluation Criteria**

- a. Mid Term Examination: 20% (20Marks)
- b. End Term Examination: 60% (60Marks)
- c. Continuous Internal Assessment: 20% (20Marks)
  - a. Attendance- 5%
  - b. Quiz- 5%
  - c. Case study- 5%
- d. Presentation and problem-solving- 5%

MCO106 Advanced Financial Accounting														
Program Outcomes/Program Specific Outcomes														
CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	1	-	-	2	2	-	1		1	2		1	-	-
CO2	1	-	-	3	2	-	1		2	3	2	1	-	-
CO3	2	3	3	2	3	-	2	1	1	2	2	1	-	-
CO4	2	3	1	2	2	-	2	1	2	2	2	1	-	-



Unit	Course Contents	Hours
<b>I</b>	<p><b>Theoretical Framework of Accounting:</b></p> <ul style="list-style-type: none"> <li>• Meaning, Scope &amp; functions, accounting concepts, assumptions and principles. Principles of Double Entry System, Classification of accounts.</li> <li>• Accounting Cycle &amp; Process: Introduction to Journalizing and its rules, rules &amp; process of Ledger posting, preparation of Trial balance &amp; its format.</li> </ul>	<b>08</b>
<b>II</b>	<p><b>Analysis of Financial Statements</b></p> <ul style="list-style-type: none"> <li>• Company Final Accounts: Provisions of the Companies Act, 2013 - Preparation of Final Accounts – Adjustments Relating to Preparation of Final Accounts – Profit and Loss Account and Balance Sheet – (including problems with simple adjustments).</li> <li>• Ratio Analysis: Use and significance of ratio analysis, Classification of ratios, Limitations of ratio analysis-Liquidity ratios, profitability ratios, Solvency ratios,</li> <li>• <b>Case Study:</b> Analysis of a company's Financial Statements.</li> </ul>	<b>08</b>
<b>III</b>	<p><b>Special companies and Investment Accounts</b></p> <ul style="list-style-type: none"> <li>• Accounting Systems and Preparation of Final Statements of Banking and Insurance Companies.</li> <li>• Investments Accounts: Meaning of investment accounts, cum-interest, ex-interest, cum- dividend, ex-dividend, accounting for fixed interest earning securities, and variable earning securities, bonus shares and right shares.</li> </ul>	<b>08</b>
<b>IV</b>	<p><b>Valuation of goodwill and Budgetary Control</b></p> <ul style="list-style-type: none"> <li>• Methods - Average Profit Method, Super Profits Method – Capitalization Method and Annuity Method</li> <li>• Budgetary control: Concept of budgeting, objectives, merits &amp; limitations. Budget administration. Financial budget. Fixed and flexible budget, zero based budgeting. Programme &amp; performance budgeting.</li> </ul>	<b>08</b>
<b>V</b>	<p><b>Accounting For Amalgamation and Internal reconstruction</b></p> <ul style="list-style-type: none"> <li>• Forms of amalgamation and its motive, Types of Amalgamation, Methods Of amalgamation</li> <li>• Internal reconstruction and its accounting treatment, Difference between internal and external reconstruction</li> </ul>	<b>08</b>

	<p><b>Prescribed Text Books:</b></p> <ol style="list-style-type: none"> <li>1. Maheswari S.N. and Maheswari, S., (2018). A Text book of Accounting for Management. Vikas Publication, New Delhi.</li> <li>2. Gauba. S Lal., Jawahar (2018) Financial Reporting and Analysis, Himalayan Publishing House</li> <li>3. CA Parveen Sharma, Ca Kapileshwar Bhalla (2019), Taxmann's Financial Reporting, Taxman</li> <li>4. Charles Gibson (2012) Financial Reporting and Analysis, 3<sup>rd</sup> Edition), Cengage ISBN978-1-133-18876-6</li> <li>5. Eugene E. Comiskey and Charles W. Mulford, (2000), Guide to Financial Reporting and Analysis, Wiley</li> <li>6. Bergeron, B. (2003). Essentials of XBRL: Financial Reporting in the 21st Century. (1st Ed.). New Jersey: John Wiley &amp; Sons.</li> </ol>
	<ol style="list-style-type: none"> <li>7. Mathur Satish B. (2011). Accounting For Management. Tata McGraw Hill Education Pvt. Limited, India.</li> <li>8. Gupta Ambrish, (2012). Financial Accounting for Management: An Analytical Perspective. Pearson India.</li> <li>9. Dam, B. B., &amp; Gautam, H. C. (2019). Corporate Accounting. Guwahati: Gayatri Publications.</li> <li>10. Goyal, V. K., &amp; Goyal, R. (2012). Corporate Accounting. (3rd Ed.). New Delhi: PHI Learning.</li> </ol>
	<p><b>Suggested Extra Readings</b></p> <ol style="list-style-type: none"> <li>1. Khan, Jain, (2010). Management Accounting: Text, Problems and Cases. Tata Mc Grawa Hill Education Pvt.Limited, India.</li> <li>2. Hugh Coombs, Ellis Jenkins and David Hobbs, (2007). Management accounting: Principles and Applications. Sage South Asia Edition.</li> <li>3. Anthony A. Atkinson, G. Arunkumar, Robert S. Kaplan Ella Mae Matsumura, S. Mark Young, (2009).Management Accounting. Pearson Education.</li> <li>4. Jain, S. P., &amp; Narang, K. L. (2015). Corporate Accounting. New Delhi: Kalyani Publishers.</li> <li>5. Kumar, A. (2021). Corporate Accounting. (7th Ed.). New Delhi: Singhal Publications.</li> <li>6. Monga, J. R. &amp; Bahadur, R. (2022). Fundamentals of Corporate Accounting. (27th Ed.). New Delhi: Scholar Tech Press.</li> </ol>

<b>Course Code</b>	<b>MCO 102</b>
<b>Course Name</b>	<b>Management Concepts and Organizational Behavior</b>
<b>Credits Equivalent</b>	4 Credits: (One credit is equivalent to 10 hours of lectures / organized classroom activity/contact hours; 5 hours of fieldwork / Tutorial / teacher-led activity and 15 hours of other workloads such as independent individual/ group assignments, presentations, panel discussion, quizzes, local survey, etc.)
<b>Course Objectives</b>	<p>The course is designed to-</p> <ul style="list-style-type: none"> <li>• provide a basic understanding of fundamental concepts and principles of management.</li> <li>• familiarize students with the concepts, processes and practices of organizational behaviour.</li> <li>• To show how concepts and theories can and have been put into practice in a variety of organizations</li> <li>• Train students to apply the knowledge of organizational behaviour in organizations to bring organizational effectiveness.</li> </ul>
<b>Course Outcome (Cos)</b>	<ol style="list-style-type: none"> <li>1. CO1: Understanding of basic roles, skills and functions of management and applying them in organizations.</li> <li>2. CO2: To understand the conceptual framework of the discipline of OB and to critically analyze various theories that contribute to the overall understanding of the discipline.</li> <li>3. CO3: To acquaint students with experiential learning through case studies and classroom activities to enable them in problem solving and decision making in the organizational set up.</li> <li>4. CO4: To understand group dynamics and leadership traits required for working in social groups and teams in organizations.</li> </ol>
<b>Attendance</b>	Students are expected to attend all lectures in order to be able to fully benefit from the course. A minimum of 75% attendance is a must, failing which a student may not be permitted to appear in the examination.
<b>Evaluation Criteria</b>	<ol style="list-style-type: none"> <li>1. Mid Term Examination: 20%</li> <li>2. End Term Examination: 60%</li> <li>3. Continuous Internal Assessment: 20% <ol style="list-style-type: none"> <li>a. Class participation= 5%</li> </ol> </li> </ol> <p>(Note: Below 75%=0, 75-80%=1, Above 80- 85%=2, Above 85-90%=3, Above 90-95%=4, Above 95%=5)</p> <ol style="list-style-type: none"> <li>b. Assignments/Presentation = 10%</li> <li>c. Case studies/Field Survey = 5%</li> </ol>

Course Articulation Matrix of MCO 102 Management Concepts and Organizational Behaviour														
Program Outcomes									Program Specific Outcomes					
CO	PO <sup>1</sup>	PO <sup>2</sup>	PO <sup>3</sup>	PO <sup>4</sup>	PO <sup>5</sup>	PO <sup>6</sup>	PO <sup>7</sup>	PO <sup>8</sup>	PSO <sup>1</sup>	PSO <sup>2</sup>	PSO <sup>3</sup>	PSO <sup>4</sup>	PSO <sup>5</sup>	PSO <sup>6</sup>
CO1	--	1	--	--	1	--	--	--	--	1	--	--	1	--
CO2	--	--	2	--	--	1	--	2	--	2	--	--	--	--
CO3	--	1	3	--	1	--	--	--	--	2	--	1	--	--
CO4	1	2	--	--	--	--	--	--	2	3	--	--	1	--

Unit	Course Contents	Hours
<b>I</b>	<p><b>Management thoughts and approaches to management</b></p> <p>Early Classical Approaches- Scientific Management (F. W. Taylor's Principles of Scientific Management), Administrative Management (Henry Fayol's Principles of Management), Bureaucratic Management (Max Weber's Theory of Impersonal Management)</p> <p>Behavioral Approach- Early advocates of Behavioral Approach (Robert Owen, Hugo Munsterburg, Mary Parker Follett, Chester Barnard, Abraham Maslow, Douglas McGregor, Fredrick Herzberg)</p> <p>Modern Approaches: Quantitative Approach, Systems Approach, Contingency Approach</p>	<b>8</b>
<b>II</b>	<p><b>Managerial Roles, Skills and Functions</b></p> <p>Mintzberg's Managerial Roles</p> <p>Managerial Skills- Conceptual, Human and Technical Skills</p> <p>Planning: Concept, Significance, Types of Plans, Steps in Effective Planning</p> <p>Organizing: Process and Principles of organizing; Types of Organizations</p> <p>Directing and Controlling Functions of Management</p>	<b>8</b>
<b>III</b>	<p><b>The Concepts of OB: Understanding and managing individual behavior</b></p> <p>Concepts, Determinants, Challenges and Opportunities of OB</p> <p>Contributing disciplines to the field of OB</p> <p>Perception- Concepts of Perception, Factors affecting Perception, Perceptual Process</p> <p>Attitude - Components of Attitude; Factors in Attitude Formation, Effects of Employee Attitudes</p> <p>Personality-Type A, Type B, Type C, The Big Five Personality Model</p> <p>Learning- Components of the Learning Process, Factors affecting Learning, Learning Theories-Classical, Operant and Social Learning</p>	<b>8</b>
<b>IV</b>	<p><b>Understanding and managing group behavior</b></p> <p>Stages of Group Development; Interpersonal and group dynamics- Group Norms, Group Cohesiveness, Group Think, Group Shift</p> <p>Communication: Process, Formal and Informal Communication, Verbal and Non-verbal Communication</p> <p>Power and Politics- Concept of Power, Bases of Power, Contingency Approach to Power, Tactics to Use Power; Concept of Politics, Reasons for Organizational Politics, Consequences of Political Behaviour</p>	<b>8</b>
<b>V</b>	<p><b>Leadership, Motivation and Organizational Effectiveness</b></p> <p>Approaches of Leadership (Traits, Behavioral and Contingency)</p> <p>Theories of Motivation: (Maslow's Hierarchy of Needs, Herzberg's Two-Factor Theory, McClelland's Three Needs Theory, McGregor's Theory X and Y)</p> <p>The Concept of Organizational Effectiveness- Efficiency and Effectiveness; Approaches to Measure Effectiveness (Goal Approach, Behavioral Approach, System Resource Approach, Strategic Constituencies Approach); Criteria for Organizational Effectiveness</p>	<b>8</b>

	<p><b>Prescribed Text Books:</b></p> <ol style="list-style-type: none"> <li>1. Prasad, L.M. “Organizational Behaviour “Sultan Chand and Sons, New Delhi.</li> <li>2. P C Tripathi &amp; P N Reddy (2021), Principles of Management, 7<sup>th</sup> Edition, Tata McGraw Hill Education Private Limited, New Delhi.</li> </ol>
	<p><b>Suggested Extra Readings</b></p> <ol style="list-style-type: none"> <li>1. Stephens P. Robbins, David A. Decenzo, Sanghamitra Bhattacharyya &amp; Madhushree Nanda Agarwal (2021), Fundamentals of Management, Edition, Pearson Education, New Delhi</li> <li>2. Robbins, P.; Judge, A. and Vohra, N. , Organizational Behaviour, 18th Edition, Pearsons Publication 2022. James A. F. Stoner, R. Edward Freeman &amp; Daniel R. Gilbert, JR (2022), Management, 12th Edition, Pearson Education, New Delhi</li> <li>3. Nelson,D.;Quick, James; Khandelwal (2012). ORGB. Cengage Learning. Second Edition</li> <li>4. Luthan, F.Organizational Behaviour.McGraw Hills.1995</li> <li>5. Ashwathapa, K.. “Organizational Behaviour”Himalyan Publishing House.</li> <li>6. Pareek, U.“Understanding Organizational Behaviour”. Orford University Press. Second Edition</li> </ol>

<b>Course Code</b>	<b>MCO 103</b>
<b>Course Name</b>	<b>Managerial Economics</b>
<b>Credits Equivalent</b>	2 Credits: (One credit is equivalent to 10 hours of lectures / organized classroom activity/contact hours; 5 hours of fieldwork / Tutorial / teacher-led activity and 15 hours of other workloads such as independent individual/ group assignments, presentations, panel discussion, quizzes, local survey, etc.)
<b>Course Objectives</b>	The course is designed to: <ul style="list-style-type: none"> <li>• Enable students to understand basics of microeconomics.</li> <li>• Analyze and Interpret Economic Data.</li> <li>• Apply Microeconomic Theories to Real-World Scenarios</li> </ul>
<b>Course Outcome (Cos)</b>	CO1: Students will be able to understand the concept of Demand and supply and its impact. CO2: Students will familiar with the concept of cost and revenue. CO3: Students will be able to identify the various market structure and their roles. CO4: Students will be able to identify and recognize the Production Function concept and Cost Analysis.
<b>Attendance</b>	Students are expected to attend all lectures in order to be able to fully benefit from the course. A minimum of 75% attendance is a must failing which a student may not be permitted to appear in the examination.
<b>Evaluation Criteria</b>	Mid Term Examination: 20% End Term Examination: 60% Continuous Internal Assessment : 20% <ul style="list-style-type: none"> <li>a. Class participation = 5%</li> </ul> (Note: Below 75%=0, 75-80%=1, Above 80- 85%=2, Above 85-90%=3, Above 90-95%=4, Above 95%=5) <ul style="list-style-type: none"> <li>b. Assignments/Presentation = 10%</li> <li>c. Case studies/Field Survey = 5%</li> </ul>

Course Articulation Matrix of MCO 102 Management Concepts and Organizational Behaviour														
CO	Program Outcomes								Program Specific Outcomes					
	PO <sup>1</sup>	PO <sup>2</sup>	PO <sup>3</sup>	PO <sup>4</sup>	PO <sup>5</sup>	PO <sup>6</sup>	PO <sup>7</sup>	PO <sup>8</sup>	PSO <sup>1</sup>	PSO <sup>2</sup>	PSO <sup>3</sup>	PSO <sup>4</sup>	PSO <sup>5</sup>	PSO <sup>6</sup>
CO1	--	1	--	--	1	--	--	--	--	1	--	--	1	--
CO2	--	--	--	--	--	1	--	2	--	1	--	--	--	--
CO3	--	1	--	--	1	--	--	--	--	--	--	1	--	--
CO4	1	2	--	--	--	--	--	--	2	1	--	--	1	--

Unit	Course Contents	Hours
<b>I</b>	<b>Introduction to Microeconomics (Demand and Supply)</b> Nature of Economics and Economic Theory, Basic economic problems; Law of Demand, Factors affecting demand; Elasticity of demand; Types of elasticity of demand, price elasticity, income elasticity, substitution and cross elasticity of demand; Law of Supply & Supply schedule, factors affecting supply, elasticity of supply.	<b>04</b>
<b>II</b>	<b>Utility analysis:</b> Law of diminishing marginal utility and equi-marginal utility; Ordinal Utility Approach (Indifference curve approach); properties of indifference curve, Budget Line or Price Line, price effect, income effect and substitution effect, Separation of Income effect and substitution effect from price effect; derivation of demand curve using indifference curve, Consumer Surplus.	<b>04</b>
<b>III</b>	<b>Cost Concepts:</b> Short run cost curves (average fixed cost, average variable cost, average cost and marginal cost). Long run cost concepts: Average and marginal cost, opportunity cost. Revenue curves: total revenue, average revenue and marginal revenue. Relationship between AR, MR and Price Elasticity of Demand.	<b>04</b>
<b>IV</b>	<b>Theory of Production and Introduction to Market Structure</b> Production decision of a firm, Production function, short run and long run, average and marginal products, Law of diminishing returns, Isoquants, Returns to scale. Producers' equilibrium	<b>04</b>
<b>V</b>	<b>Introduction to market structure:</b> Essential features and price and output determination in perfect competition, monopolistic competition, oligopoly and monopoly.	<b>04</b>
<b>Prescribed Text Books:</b> <ul style="list-style-type: none"> <li>• S.P.S. Chauhan –Micro Economics Theory and Applications –PHI Learning Private Limited.</li> <li>• Dwivedi, D.N., Managerial Economics, Vikas Publication, New Delhi.</li> <li>• Ahuja, H.L. Busienss Economics, S. Chand &amp; Co., New Delhi</li> <li>• Dwivedi D.N. Microeconomics: Theory and Applications, Vikas Publishing.</li> <li>• Paul Samuelson and William D Nordhaus (2010), Economics, McGraw Hil, New Delhi</li> <li>• Robert S. Pindyck, Daniel L. Rubinfeld and Prem Lal Mehta (2009), Microeconomics, Pearson, New Delhi.</li> <li>• Ferguson, P.R. Rothschilds, R. Ferguson G.J., Business Economics, Palgrave Macmillan.</li> </ul>		

<b>Course Name</b>	<b>Global Business Environment and International Business</b>
<b>Course Code</b>	MGT 113
<b>Credits Equivalent</b>	4 Credits
<b>Course Objectives</b>	The course is designed to: To understand various types of Business Environment To know various government policies related with business To know basics of International business To know about various international organization with role To know about trends and mode of Foreign Direct Investment.
<b>Course Outcome (Cos)</b>	To gain knowledge of business environment  To gain knowledge of global business  To gain Legal Aspects of Business  To gain knowledge about various global financial institution.
<b>Attendance</b>	Students are expected to attend all lectures in order to be able to fully benefit from the course. A minimum of 75% attendance is a must failing which a student may not be permitted to appear in the examination.
<b>Evaluation Criteria</b>	1. Mid Term Examination: 20% 2. End Term Examination: 60% 3. Continuous Internal Assessment : 20% a. Class participation = 5% (Note: Below 75%=0, 75-80%=1, Above 80- 85%=2, Above 85-90%=3, Above 90-95%=4, Above 95%=5) b. Assignments/Presentation = 10% c. Case studies/Field Survey = 5%

MGT 113 Global Business Environment and International Business														
Program Outcomes									Program Specific Outcomes					
CO	PO <sup>1</sup>	PO <sup>2</sup>	PO <sup>3</sup>	PO <sup>4</sup>	PO <sup>5</sup>	PO <sup>6</sup>	PO <sup>7</sup>	PO <sup>8</sup>	PSO <sup>1</sup>	PSO <sup>2</sup>	PSO <sup>3</sup>	PSO <sup>4</sup>	PSO <sup>5</sup>	PSO <sup>6</sup>
CO1	3								3	3				
CO2	2									2				
CO3				3									2	
CO4							1							2



**Course Name** Global Business Environment and International Business

**Course Code** MGT 113

**Credits Equivalent** 4 Credits

**Course Objectives** The course is designed to:  
To understand various types of Business Environment  
To know various government policies related with business  
To know basics of International business  
To know about various international organization with role  
To know about trends and mode of Foreign Direct Investment.

**Course Outcome (Cos)** To gain knowledge of business environment

To gain knowledge of global business

To gain Legal Aspects of Business

To gain knowledge about various global financial institution.

**Attendance** Students are expected to attend all lectures in order to be able to fully benefit from the course. A minimum of 75% attendance is a must failing which a student may not be permitted to appear in the examination.

**Evaluation Criteria** 1. Mid Term Examination: 20%  
2. End Term Examination: 60%  
3. Continuous Internal Assessment : 20%  
a. Class participation = 5%

(Note: Below 75%=0, 75-80%=1, Above 80- 85%=2, Above 85-90%=3, Above 90-95%=4, Above 95%=5)

b. Assignments/Presentation = 10%

c. Case studies/Field Survey = 5%

MCO 113Global Business Environment and International Business														
Program Outcomes									Program Specific Outcomes					
CO	PO <sup>1</sup>	PO <sup>2</sup>	PO <sup>3</sup>	PO <sup>4</sup>	PO <sup>5</sup>	PO <sup>6</sup>	PO <sup>7</sup>	PO <sup>8</sup>	PSO <sup>1</sup>	PSO <sup>2</sup>	PSO <sup>3</sup>	PSO <sup>4</sup>	PSO <sup>5</sup>	PSO <sup>6</sup>
CO1	3								3	3				
CO2	2									2				
CO3				3									2	
CO4							1							2

<b>Unit</b>	<b>Course Content</b>	<b>Hours</b>
<b>I</b>	<b>Business Environment &amp; Policies</b> Concepts and elements of business environment: (Economic environment, Political environment, Legal environment, Socio-cultural, Technological factors and their influence on public sector, private sector, MSME sector. Environmental Scanning Public private partnership : Challenges and Opportunities New Economic Policies Monetary policies and fiscal policies NITI Aayog, India's foreign trade policy	<b>10</b>
<b>II</b>	<b>Legislation for Social Responsibilities</b> Corporate Social responsibilities – Concept , Impact on Business Consumer protection Act-2019, Environmental protection Act -1986 Right to information Act-2005	<b>4</b>
<b>III</b>	<b>International Business</b> Scope and importance of international business; Modes of entry into international business Import- Export process and Documentation Government intervention in international trade; Tariff and non-tariff barriers; Home and Host countries barriers;	<b>10</b>
<b>IV</b>	<b>FDI and Balance of Payment :</b> Foreign direct investment (FDI) and Foreign portfolio investment (FPI); Types of FDI, benefits of FDI to home and host countries; India's FDI policy, Balance of payments (BOP), Importance and components of BOP	<b>6</b>
<b>V</b>	<b>International Institution:</b> IMF, Role of IMF, TRIMS, TRIPS, Features of TRIMS/TRPIS, International Bank for Reconstruction and Development (IBRD) - Functions South Asian Association for Regional Cooperation (SAARC)- Functions WTO, Role, Functions, Objectives , GATT ASEAN, European Union (EU), NAFTA, BRICS UNCTAD, Its Basic Principles, OCED, G20	<b>10</b>

#### **Text Book**

1. Aswathappa, K,(2021) Essentials of Business Environment(Text, cases and Exercise) , Himalaya Publishing House, New Delhi.
2. Bhalla. V K(2013) , International Business, S Chand & Company, New Delhi
3. Gupta C.B.(2020), International Business, S Chand & Company, New Delhi.

#### **Suggested Readings:**

4. Cherunilam, Francis, (30<sup>th</sup> Edition) Business Environment - Text and Cases, Himalaya Publishing House, New Delhi
5. Anant K. Sundaram & Stfwart Black (2015) Pearson Education India
6. Rao P. Subba(2019), International Business text and cases, Himalaya Publishing house, New Delhi
7. A N Agrawal (2019)- Indian Economy, New Age international pvt. Ltd., New Delhi

<b>Course Code</b>	<b>MCO 104</b>
<b>Course Name</b>	<b>Statistical Analysis</b>
<b>Credits Equivalent</b>	4 Credits: (One credit is equivalent to 10 hours of lectures / organized classroom activity/contact hours; 5 hours of fieldwork / Tutorial / teacher-led activity and 15 hours of other workloads such as independent individual/ group assignments, presentations, panel discussion, quizzes, local survey, etc.)
<b>Course Objectives</b>	<p>The course is designed to:</p> <ul style="list-style-type: none"> <li>• Develop a strong foundational knowledge of statistical concepts, including data collection, measurement levels, and central tendency measures.</li> <li>• Acquire practical skills in statistical analysis, with a focus on covariance analysis, including correlation and regression techniques.</li> <li>• Apply time series analysis and probability theory to effectively interpret and analyze time-dependent data sets.</li> <li>• Gain proficiency in sampling methods and hypothesis testing, enabling the selection and execution of appropriate statistical tests for various research scenarios.</li> </ul>
<b>Course Outcome (Cos)</b>	<p><b>CO1:</b> Students will be able to understand the different terms used in statistics.</p> <p><b>CO2:</b> Graduates will gain proficiency in analysing data through various statistical techniques.</p> <p><b>CO3:</b> Graduates will develop the skills to select appropriate sampling methods and conduct hypothesis tests like z-tests, t-tests, ANOVA, and chi-square tests.</p> <p><b>CO4:</b> Students will be able to apply the knowledge of statistics in their future studies as well as in the corporate sector.</p>
<b>Attendance</b>	Students are expected to attend all lectures in order to be able to fully benefit from the course. A minimum of 75% attendance is a must failing which a student may not be permitted to appear in the examination.
<b>Evaluation Criteria</b>	<p>1. Mid Term Examination: 20%</p> <p>2. End Term Examination: 60%</p> <p>3. Continuous Internal Assessment : 20%</p> <p style="padding-left: 40px;">a. Class participation = 5%</p> <p>(Note: Below 75%=0, 75-80%=1, Above 80- 85%=2, Above 85-90%=3, Above 90-95%=4, Above 95%=5)</p> <p style="padding-left: 40px;">b. Assignments/Presentation = 5%</p> <p style="padding-left: 40px;">c. Case analysis/ Practical = 10%</p>

MCO 104 Statistical Analysis														
Program Outcomes									Program Specific Outcomes					
CO	PO <sup>1</sup>	PO <sup>2</sup>	PO <sup>3</sup>	PO <sup>4</sup>	PO <sup>5</sup>	PO <sup>6</sup>	PO <sup>7</sup>	PO <sup>8</sup>	PSO <sup>1</sup>	PSO <sup>2</sup>	PSO <sup>3</sup>	PSO <sup>4</sup>	PSO <sup>5</sup>	PSO <sup>6</sup>
CO1	--	2	2	1	--	1	1	1	--	2	1	--	2	2
CO2	2	2	2	2	--	--	--	2	2	2	2	--	2	2
CO3	1	3	3	3	--	3	--	--	--	3	3	3	2	--
CO4	3	3	3	3	--	--	3	--	2	2	2	3	--	3

<b>Course Contents</b>		
<b>Unit</b>	<b>Topic</b>	<b>Duration</b>
<b>I</b>	<b>Introduction and Measures of central tendency</b> <ul style="list-style-type: none"> <li>Basics of Statistics, Types, Scope, uses and Limitations</li> <li>Data Presentation: Data Types &amp; Level of Measurement, Series, Tabulation, and Diagrams</li> <li>Arithmetic Mean, Geometric Mean, Harmonic Mean, Mode, Median, Quartiles and Percentiles</li> </ul>	<b>9 Hours</b>
<b>II</b>	<b>Measures of Dispersion and Shape</b> <ul style="list-style-type: none"> <li>Measures of Variability: Range, Quartile Deviation, Mean Deviation, Standard Deviation and Coefficient of Variation.</li> <li>Measures of Shape: Skewness and Kurtosis</li> </ul>	<b>7 Hours</b>
<b>III</b>	<b>Analysis of Co-Variance</b> <ul style="list-style-type: none"> <li>Correlation: Meaning, Use of Correlation, Scatter diagram, Types of correlation - Karl Pearson's correlation coefficient, Spearman's Rank correlation.</li> <li>Regression- Meaning and utility of Regression analysis, Comparison between Correlation and Regression, regression lines –X on Y, Yon X, Regression Equations and Regression Co-efficients.</li> </ul>	<b>8 Hours</b>
<b>IV</b>	<b>Time Series and Index Numbers</b> <ul style="list-style-type: none"> <li>Components of a time series and their measurements and uses.</li> <li>Meaning, Types, and Methods for measuring indices</li> <li>Adequacy of indices</li> <li>Statistical Quality Control, Control Charts</li> </ul>	<b>8 Hours</b>
<b>V</b>	<b>Probability and Theoretical Distribution (Theory Only)</b> <ul style="list-style-type: none"> <li>Probability: Introduction, addition theorem, multiplication theorem, conditional probability, Bayes Theorem.</li> <li>Theoretical probability distributions: Binomial, Poisson, Normal Distribution; their characteristics and applications.</li> </ul>	<b>8 Hours</b>
<p><b>Preferred Text Books:</b></p> <ol style="list-style-type: none"> <li>Gupta, S.P., Statistical Methods (2012), Sultan Chand &amp; Sons</li> <li>Witte, R. S., &amp; Witte, J. S. (2017). Statistics. Wiley.</li> </ol> <p><b>Other Suggested Readings</b></p> <ol style="list-style-type: none"> <li>Box, G. E. P., Jenkins, G. M., &amp; Reinsel, G. C. (2015). Time Series Analysis: Forecasting and Control. Wiley.</li> <li>Black, K. (2012). Applied Business Statistics, 7ed. Wiley.</li> <li>Meyers, L. S., Gamst, G., &amp; Guarino, A. J. (2017). Applied Multivariate Research: Design and Interpretation. Sage Publications.</li> <li>Hogg, R. V., &amp; Tanis, E. A. (2018). Probability and Statistical Inference. Pearson.</li> <li>Leedy, P. D., &amp; Ormrod, J. E. (2019). Practical Research: Planning and Design. Pearson.</li> <li>Scheaffer, R. L., Mendenhall, W., &amp; Ott, R. L. (2011). Elementary Survey Sampling. Cengage Learning.</li> <li>Ross, S. M. (2009). A First Course in Probability. Pearson.</li> <li>Alred, G. J., Brusaw, C. T., &amp; Oliu, W. E. (2009). <i>Handbook of technical writing</i>. Macmillan.</li> </ol>		

**Course Code** MCO 105  
**Course Name** Indian Knowledge System  
**Credits Equivalent** 2 Credits: (One credit is equivalent to 10 hours of lectures / organized classroom activity/contact hours; 5 hours of fieldwork / Tutorial / teacher-led activity and 15 hours of other workloads such as independent individual/ group assignments, presentations, panel discussion, quizzes, local survey, etc.)

**Course Objectives** The course is designed to:

- enrich the students with a holistic insight of the Bhāratīya knowledge system.
- augment their understanding about the rich and versatile Bhāratīya knowledge system and cultural heritage.
- enhance knowledge about invaluable knowledge in different spheres of life; e.g. aeronautics, astronomy, mathematics, life science, medical science, architecture, polity, trade, art, music, dance, literature, and drama.

**Course Outcome (Cos)**

1. O1: create awareness amongs t the youth about

the true history and rich culture of the country.

2. CO2: develop an understanding of the scientific value of the traditional knowledge of Bhārata

3. CO3: promote the youth to do research in the various fields of the Bhāratīya knowledge system.

4. CO4: convert the Bhāratīya wisdom into the applied aspect of the modern scientific paradigm

**Attendance** Students are expected to attend all lectures in order to be able to fully benefit from the course. A minimum of 75% attendance is a must failing which a student may not be permitted to appear in the examination.

**Evaluation Criteria**

1. Mid Term Examination: 20%

2. End Term Examination: 60%

3. Continuous Internal Assessment : 20%

a. Class participation = 5%

(Note: Below 75%=0, 75-80%=1, Above 80- 85%=2, Above 85-90%=3, Above 90-95%=4, Above 95%=5)

b. Assignments/Presentation = 10%

c. Case studies/Field Survey = 5%

MCO 105 Indian Knowledge System														
Program Outcomes									Program Specific Outcomes					
CO	PO <sup>1</sup>	PO <sup>2</sup>	PO <sup>3</sup>	PO <sup>4</sup>	PO <sup>5</sup>	PO <sup>6</sup>	PO <sup>7</sup>	PO <sup>8</sup>	PSO <sup>1</sup>	PSO <sup>2</sup>	PSO <sup>3</sup>	PSO <sup>4</sup>	PSO <sup>5</sup>	PSO <sup>6</sup>
CO1	1	--	--	--	--	1	--	--	--	--	--	--	1	--
CO2	1	1	--	1	--	1	--	--	--	--	--	--	1	1
CO3	1	1	1	1	1	1	--	1	1	1	--	1	1	--
CO4	1	1	1	1	--	--	--	--	--	1	--	--	1	1

Unit	Course Contents	Hours
<b>I</b>	<p><b>Bhartiya Civilization and Development of Knowledge System</b></p> <p>Genesisoftheland,Antiquityofcivilization,OntheTrailoftheLostRiver,DiscoveryoftheSaraswatī River, the Saraswatī-Sindhu Civilization, Traditional Knowledge System, The Vedas, Main Schools of Philosophy (6+3), Ancient Education System, theTakṣaśilā University, the Nālandā University, Alumni, Knowledge Export from Bhārata</p>	<b>04</b>
<b>II</b>	<p><b>Arts, Literature, and Scholars in Ancient Bharat</b></p> <p>Art, Music, and Dance,Naṭarāja– A MasterpieceofBhāratīyaArt,Literature,Lifeandworksof Agastya,Lopāmudrā,Ghoṣā,Vālmīki,Patañjali,Vedavyāsa,Yājñavalkya,Gārgī,Maitreyī, Bodhāyana,Caraka,Suśruta,Jīvaka,Nāgārjuna,Kaṇāda,Patañjali,Kauṭīlya,Pāṇini,Thiruvalluvar, Āryabhata, Varāhamihira, Ādi Śaṅkarācārya, Bhāskarācārya, Mādhavācārya</p>	<b>04</b>
<b>III</b>	<p><b>Ancient Bhartiya Contribution towards Science &amp; Mathematics</b></p> <p>ConceptofMatter,LifeandUniverse,Gravity,SageAgastya’sModelofBattery,Velocity ofLight, Vimāna: Aeronautics, Vedic Cosmology and Modern Concepts, Bhāratīya Kāla-gaṇanā, Kerala School for Mathematics and Astronomy, History and Culture of Astronomy, Sun, Earth, Moon, and Eclipses,Earth is Spherical and Rotation of Earth, Archaeoastronomy; Concepts of Zero and Pi, Number System, Pythagoras Theorem, and Vedic Mathematics</p>	<b>04</b>
<b>IV</b>	<p><b>Ancient Bhartiya Engineering, Technology &amp; Architecture</b></p> <p>Pre-Harappan and Sindhu Valley Civilization, Laboratory and Apparatus, Juices, Dyes, Paints and Cements, Glass and Pottery, Metallurgy, Engineering Science and Technology in the Vedic Age and Post-Vedic Records, Iron Pillar of Delhi, Rakhigarhi, Mehrgarh, Sindhu Valley Civilization, Marine Technology, and Bet–Dwārakā</p>	<b>04</b>
<b>V</b>	<p><b>Life, Environment, and Health</b></p> <p>Ethnic Studies, Life Science in Plants, Anatomy, Physiology, Agriculture, Ecology and Environment,Āyurveda, Integrated Approach to Healthcare,Medicine, Microbiology, Medicine,Surgery, and Yoga, etc.</p>	<b>04</b>
	<p><b>Prescribed Text Books:</b></p> <ol style="list-style-type: none"> <li>1. Text book on The Knowledge System of Bhārata by Bhag Chand Chauhan</li> <li>2. History of Science in India Volume-1, Part-I, Part-II, Volume VIII, by Sibaji Raha, et al. NationalAcademy of Sciences, India and the Ramkrishan Mission Institute of Culture, Kolkata (2014).</li> </ol>	

**Suggested Extra Readings**

1. Pride of India- A Glimpse of India's Scientific Heritage edited by Pradeep Kohle et al. Samskrit Bharati (2006).
2. Vedic Physics by Keshav Dev Verma, Motilal Banarsidass Publishers (2012).
3. India's Glorious Scientific Tradition by Suresh Soni, Ocean Books Pvt. Ltd. (2010).

<b>Course Code</b>	<b>MCO 201</b>
<b>Course Name</b>	<b>Cost and Management Accounting</b>
<b>Credits Equivalent</b>	4 Credits: (One credit is equivalent to 10 hours of lectures / organized classroom activity/contact hours; 5 hours of fieldwork / Tutorial / teacher-led activity and 15 hours of other workloads such as independent individual/ group assignments, presentations, panel discussion, quizzes, local survey, etc.)
<b>Course Objectives</b>	To provide an in-depth knowledge of the detailed procedures and documentation involved in cost ascertainment systems. To understand the concepts of management accounting and its application for managerial decision making.
<b>Course Outcome (Cos)</b>	<ol style="list-style-type: none"> <li>1. Understand the cost and management accounting techniques for evaluation, analysis and application in managerial decision making</li> <li>2. Compare and contrast marginal and absorption costing methods in respect of profit reporting</li> <li>3. Apply marginal and absorption costing approaches in job, batch and process environments</li> <li>4. Prepare and interpret budgets and standard costs and variance statements</li> </ol>
<b>Attendance</b>	Students are expected to attend all lectures in order to be able to fully benefit from the course. A minimum of 75% attendance is a must failing which a student may not be permitted to appear in the examination.
<b>Evaluation Criteria</b>	<ol style="list-style-type: none"> <li>1. Mid Term Examination: 20%</li> <li>2. End Term Examination: 60%</li> <li>3. Continuous Internal Assessment: 20% <ol style="list-style-type: none"> <li>a. Class participation = 5%</li> </ol> </li> </ol> <p>(Note: Below 75%=0, 75-80%=1, Above 80- 85%=2, Above 85-90%=3, Above 90-95%=4, Above 95%=5)</p> <ol style="list-style-type: none"> <li>b. Assignments/Presentation = 10%</li> <li>c. Case studies/Field Survey = 5%</li> </ol>

MCO 201 Cost and Management Accounting														
Program Outcomes									Program Specific Outcomes					
CO	PO <sup>1</sup>	PO <sup>2</sup>	PO <sup>3</sup>	PO <sup>4</sup>	PO <sup>5</sup>	PO <sup>6</sup>	PO <sup>7</sup>	PO <sup>8</sup>	PSO <sup>1</sup>	PSO <sup>2</sup>	PSO <sup>3</sup>	PSO <sup>4</sup>	PSO <sup>5</sup>	PSO <sup>6</sup>
CO1	1	1	1	1	--	--	--	1	--	2	2	--	2	2
CO2	3	3	1	2	--	3	--	2	2	2	2	--	2	2
CO3	3	1	1	1	1	3	--	--	--	3	3	3	2	--
CO4	3	3	3	3	--	--	3	--	2	2	2	3	--	3



<b>Unit</b>	<b>Course Contents</b>	<b>Hours</b>
<b>I</b>	<b>Basics of Cost accounting and Unit Costing.</b> <ul style="list-style-type: none"> <li>• Cost Accounting: Meaning, Objectives and Scope</li> <li>• Concepts of Costs, Classifications and Elements of Cost</li> <li>• Management Accounting: Meaning, Objectives and Scope</li> <li>• Relationship of Cost Accounting, Financial Accounting, Management Accounting.</li> <li>• Installing of a costing system</li> <li>• Unit Costing</li> </ul>	<b>08</b>
<b>II</b>	<b>Material handling and Managing Inventory (Theory only)</b> <ul style="list-style-type: none"> <li>• Principles of Material handling</li> <li>• Classification of material handling equipment's</li> <li>• Inventory Management, Objectives of Inventory Management, Techniques of Inventory Control: EOQ, ABC Analysis, Fixation of Levels, VED</li> </ul>	<b>08</b>
<b>III</b>	<b>Decision making tools</b> <ul style="list-style-type: none"> <li>• Marginal Costing: Break Even Analysis and Cost - volume - profit analysis; break-even charts and profit charts</li> <li>• Differential cost analysis</li> <li>• Stock valuation under marginal costing vs. absorption costing</li> <li>• Applications of marginal costing in decision making</li> <li>• Budgetary Control and Preparation of Functional and Master Budgeting</li> <li>• Fixed, Variable, Semi-variable Budgets</li> <li>• Zero Based Budgeting (ZBB)</li> </ul>	<b>08</b>
<b>IV</b>	<b>Responsibility Accounting and Centres.</b> <ul style="list-style-type: none"> <li>• Responsibility Accounting: Concept and significance; Organisational structure and Decentralization; cost and benefits of decentralization;</li> <li>• Responsibility Centres: Cost Centre, Revenue centre, Profit centre and Investment centre</li> </ul>	<b>08</b>
<b>V</b>	<b>Learning curve</b> <ul style="list-style-type: none"> <li>• Introduction of Learning Curve</li> <li>• Phases in Learning Curve</li> <li>• Uses of Learning Curve</li> <li>• Limitations of the usefulness of the Learning Curve</li> <li>• Factors affecting Learning Curve</li> <li>• The Experience Curve</li> <li>• Reasons for use of Learning Curve</li> <li>• Application of Learning Curve</li> </ul>	<b>08</b>
	<b>Prescribed Text Books:</b> 1. Arora, M. N. (2023). Cost and Management Accounting. Himalaya Publishing House.	
	<b>Suggested Text Books</b> <ol style="list-style-type: none"> <li>1. Hansen, D. R. (2009). Cost management accounting and control. South-Western.</li> <li>2. Drury, C. M. (2013). Management and cost accounting. Springer.</li> <li>3. Maheshwari, S. N., Maheshwari, S. K., &amp; Maheshwari, M. S. K. (2021). Principles of Management Accounting. Sultan Chand &amp; Sons.</li> <li>4. Drury, C. M. (2013). Management and Cost Accounting. Springer.</li> <li>5. Kapoor, A., &amp; Bhalla, V. K. (2018). Management accounting: Principles and practice. Sultan Chand &amp; Sons.</li> <li>6. Reddy, R. J. (2004). Management Accounting. APH Publishing.</li> <li>7. Drury, C. (2018). Cost and management accounting. Belmont, CA, USA: Cengage Learning.</li> </ol>	

<b>Course Code</b>	<b>MCO 202</b>
<b>Course Name</b>	<b>Marketing Management</b>
<b>Credits Equivalent</b>	4 Credits: (One credit is equivalent to 10 hours of lectures / organized classroom activity/contact hours; 5 hours of fieldwork / Tutorial / teacher-led activity and 15 hours of other workloads such as independent individual/ group assignments, presentations, panel discussion, quizzes, local survey, etc.)
<b>Course Objectives</b>	<p>The course is designed to:</p> <ul style="list-style-type: none"> <li>• Enable the students to understand the conceptual framework of marketing and its application in decision-making under various environmental constraints.</li> <li>• Offer learners an alternative approach to understand marketing by providing students with historical, critical, and analytical skills and improve the familiarity of the students with current issues and emerging trends in marketing.</li> <li>• Enable the students to design effective marketing programs by selecting appropriate strategies for product, pricing, place and promotion related decisions.</li> </ul>
<b>Course Outcome (Cos)</b>	<p><b>CO1:</b> Understand the complexities of markets and its business operations.  <b>CO2:</b> Development of marketing strategies.  <b>CO3:</b> Application of marketing concepts in real-time situation  <b>CO4:</b> Understanding the forces that affect marketing decisions &amp; applying ethical marketing strategies</p>
<b>Attendance</b>	Students are expected to attend all lectures in order to be able to fully benefit from the course. A minimum of 75% attendance is a must failing which a student may not be permitted to appear in the examination.
<b>Evaluation Criteria</b>	<p>1. Mid Term Examination: 20%  2. End Term Examination: 60%  3. Continuous Internal Assessment : 20%</p> <p style="padding-left: 40px;">a. Class participation = 10  (Note: Below 75%=0, 75-80%=1, Above 80- 85%=2, Above 85-90%=3, Above 90-95%=4, Above 95%=5)</p> <p style="padding-left: 40px;">b. Assignments/Presentation = 20  c. Case studies/Field Survey = 10</p>

**Course Articulation Matrix of MCO-202 (Marketing Management)**

**Program Outcomes/Program Specific Outcomes**

<b>CO</b>	<b>PO<sub>1</sub></b>	<b>PO<sub>2</sub></b>	<b>PO<sub>3</sub></b>	<b>PO<sub>4</sub></b>	<b>PO<sub>5</sub></b>	<b>PO<sub>6</sub></b>	<b>PO<sub>7</sub></b>	<b>PO<sub>8</sub></b>	<b>PSO<sub>1</sub></b>	<b>PSO<sub>2</sub></b>	<b>PSO<sub>3</sub></b>	<b>PSO<sub>4</sub></b>	<b>PSO<sub>5</sub></b>	<b>PSO<sub>6</sub></b>
CO <sub>1</sub>	1								1					
CO <sub>2</sub>		2	3	2							2	3		
CO <sub>3</sub>		2										3		
CO <sub>4</sub>						3		1					3	2

Unit	Course Contents	Hours
<b>I</b>	<p><b>Introduction to Marketing</b></p> <ul style="list-style-type: none"> <li>• Marketing &amp; its role in business, Core Marketing Concepts and Philosophies</li> <li>• A history of schools of marketing thoughts</li> <li>• Marketing Management Process: An overview</li> <li>• An effective marketer and Customer-oriented Company</li> <li>• Analyzing the Marketing Environment; Needs and Trends</li> <li>• Customer Value &amp; its relevance in contemporary marketing</li> <li>• An Effective Marketing Mix</li> </ul> <p><b>Reading:</b></p> <ol style="list-style-type: none"> <li>a. Kotler, Philip, and Sidney J. Levy. "Broadening the Concept of Marketing." Journal of Marketing, vol. 33, no. 1, Jan. 1969, pp. 10–15, doi:10.1177/002224296903300103.</li> <li>b. Shaw, Eric H and D. G Brian Jones (2005). <b>A history of schools of marketing thought</b>, Marketing Theory, Vol.5 No.3, pg: 239 - 281.</li> </ol> <p><b>Case Study: Environmental Analysis (Case Studies): ITC in Rural India</b></p>	<b>08</b>
<b>II</b>	<p><b>Environmental Scanning and Information Gathering Analyzing Consumer Behaviour, Segmentation, Targeting &amp; Positioning</b></p> <ul style="list-style-type: none"> <li>• Impact of Environmental forces on marketing Decisions</li> <li>• Developing Marketing Strategies and Plans</li> <li>• The changing face of consumer markets and role of marketing</li> <li>• Buyer Roles, The Buying Decision Process and Factors Influencing the Consumer Behavior</li> <li>• Levels of Market Segmentation and Bases for Segmentation</li> <li>• Selection of Target Markets and Target Market Strategies</li> <li>• Market Positioning, Positioning Errors, positioning strategies, and repositioning</li> </ul>	<b>10</b>
<b>III</b>	<p><b>Marketing Mix-I (Product Decisions) :</b></p> <ul style="list-style-type: none"> <li>• Product Concept, Product Classification, Product Levels, Product Line and Product-Mix Decisions and product strategies</li> <li>• Product Differentiation and Brand Positioning</li> <li>• Designing and Managing Services</li> <li>• Product Life Cycle (PLC) and Marketing Strategies</li> <li>• New Product Development (NPD) Process</li> </ul>	<b>08</b>
<b>IV</b>	<p><b>Marketing Mix-II (Place. Price. Promotion)</b></p> <ul style="list-style-type: none"> <li>• Consumer Psychology and Pricing; Role, Objectives, and Relevance</li> <li>• Pricing Decisions: Determinants of Price, Pricing Process</li> <li>• Pricing Policies, Methods or Strategies</li> <li>• Effect of Internet on Pricing</li> <li>• <b>Place: Marketing channels, Levels, roles and strategies</b></li> <li>• Marketing Communication, IMC and Its Determinants</li> <li>• <b>Pricing (Case Study): Arvind Mills: Re-evaluating Profitability</b></li> <li>• <b>Advertising, Alternative and Direct Marketing (Case Study):</b></li> </ul>	<b>06</b>

	<b>Shoppers Stop – Targeting the Young</b>	
<b>V</b>	<p><b>New Trends in Marketing</b></p> <ul style="list-style-type: none"> <li>• Technology implication on Modern Marketing ( Digitization and Biotechnology implication on Marketing, Impact of Artificial Intelligence &amp; Cloud Computing on Marketing</li> <li>• Contemporary marketing practices</li> <li>• Covid Pandemic and its impact on Marketing functions</li> <li>• Ethical Issues in Marketing</li> </ul>	<b>08</b>
	<p><b>Prescribed Text Books:</b></p> <ol style="list-style-type: none"> <li>1. Clow, Kenneth E. and Donald Baack (2012). <b>Case Studies in Marketing Management</b>, Sage South Asia ed.; SAGE Publications India Pvt Ltd., New Delhi.</li> <li>2. Kotler, Philip; Kevin Lane Keller (2016). <b>Marketing Management, 15 e.</b>; Pearson Education, New Delhi.</li> <li>3. Kotler Philip; Armstrong Gary; Agnihotri Prafulla (2018). <b>Principles of Marketing, 17 e.</b>; Pearson Education, New Delhi.</li> <li>4. Kumar, S. Ramesh; ed. (2012). <b>Case Studies in Marketing Management</b>; Pearson, New Delhi.</li> </ol> <p><b>Research Articles:</b></p> <ol style="list-style-type: none"> <li>a. Anderson, Carl R., and Carl P. Zeithaml. "Stage of the product life cycle, business strategy, and business performance." <i>Academy of Management journal</i> 27.1 (1984): 5-24.</li> <li>b. Kotler, Philip, and Sidney J. Levy. "Broadening the Concept of Marketing." <i>Journal of Marketing</i>, vol. 33, no. 1, Jan. 1969, pp. 10–15, doi:10.1177/002224296903300103.</li> <li>c. Shaw, Eric H and D. G Brian Jones (2005). <b>A history of schools of marketing thought</b>, <i>Marketing Theory</i>, Vol.5 No.3, pg: 239 - 281.</li> <li>d. Webster Jr, Frederick E. "The changing role of marketing in the corporation." <i>Journal of marketing</i> 56.4 (1992): 1-17.</li> </ol>	
	<p><b>Suggested Extra Readings</b></p> <ol style="list-style-type: none"> <li>1. Ellis, Nick; James Fitchett, Matthew Higgins, Gavin Jack, Ming Lim, Michael Saren and Mark Tadajewski (2012). <b>MARKETING: A Critical Textbook</b>, Sage South Asia ed.; SAGE Publications India Pvt Ltd., New Delhi.</li> <li>2. Kumar, Nirmalya. <i>Marketing as Strategy: Understanding the CEO's Agenda for driving Growth and Innovation</i>. Harvard Business Press, 2004.</li> <li>3. Maclaran, Pauline; Michael Saren, Barbara Stern and Mark Tadajewski; ed. (2010). <b>The Sage Handbook of MARKETING THEORY</b>; SAGE Publications India Pvt Ltd., New Delhi.</li> <li>4. McClay, Renie. <i>Fortify Your Sales Force: Leading and Training Exceptional Teams</i>. John Wiley &amp; Sons, 2010.</li> <li>5. Ramaswamy; V.S. and S. Namakumari (2013). <b>Marketing Management: Global Perspective – Indian Context, 5e</b>; McGraw Hill Education (India) Pvt. Ltd., New Delhi.</li> </ol> <p><b>Articles:</b></p> <ol style="list-style-type: none"> <li>6. Wilkie, William L. and Elizabeth S Moore (2006). <b>Macromarketing as a Pillar of Marketing Thought</b>, <i>Journal of Macromarketing</i>, Vol.26 No.2, December 2006, pg: 224-232.</li> <li>7. Wilson Brown, D. B. A (1979). <b>The Family and Consumer Decision Making: A Cultural View</b>, <i>Academy of Marketing Science</i>, Vol.7 No.4, Fall 1976, pg: 335 - 345.</li> </ol>	

**Course Code** MCO 203  
**Course Name** Human Resource Management  
**Credits Equivalent** 4 Credits: (One credit is equivalent to 10 hours of lectures / organized classroom activity/contact hours; 5 hours of fieldwork / Tutorial / teacher-led activity and 15 hours of other workloads such as independent individual/ group assignments, presentations, panel discussion, quizzes, local survey, etc.)

**Course Objectives**  
 The course is designed:

1. to give an overview of the theoretical foundations of key areas associated with HR development in organizations.
2. To understand the essence of human resource management and what roles and functions a human resource manager performs in an organization.
3. To comprehend that in contemporary business scenario human resource management has acquired a strategic role in the functioning of any business organization.
4. to make students be able to understand the functions, systems, policies and applications of Human Resource Management in organizations.

**Course Outcome (Cos)**

1. CO1: An understanding of the theoretical foundations of human resource management.
2. CO2: Ability to plan human resources and implement techniques of job design.
3. CO3: Learn to recruit, train, and appraise the performance of employees.
4. CO4: Ability to handle employee issues and evaluate the new trends in HRM.

**Attendance**  
 Students are expected to attend all lectures in order to be able to fully benefit from the course. A minimum of 75% attendance is a must, failing which a student may not be permitted to appear in the examination.

**Evaluation Criteria**

1. Mid Term Examination: 20%
2. End Term Examination: 60%
3. Continuous Internal Assessment : 20%
  - a. Class participation = 5%
 (Note: Below 75%=0, 75-80%=1, Above 80- 85%=2, Above 85-90%=3, Above 90-95%=4, Above 95%=5)
  - b. Assignments/Presentation = 10%
  - c. Case studies/Field Survey = 5%

MCO 203 Human Resource Management														
Program Outcomes									Program Specific Outcomes					
CO	PO <sup>1</sup>	PO <sup>2</sup>	PO <sup>3</sup>	PO <sup>4</sup>	PO <sup>5</sup>	PO <sup>6</sup>	PO <sup>7</sup>	PO <sup>8</sup>	PSO <sup>1</sup>	PSO <sup>2</sup>	PSO <sup>3</sup>	PSO <sup>4</sup>	PSO <sup>5</sup>	PSO <sup>6</sup>
CO1	1	--	2	1	--	1	1	1	--	1	1	--	1	1
CO2	--	2	2	2	--	--	--	2	2	2	2	--	2	--
CO3	2	1	1	3	--	3	--	--	--	3	2	3	3	--
CO4	1	--	2	3	--	--	--	--	2	1	--	2	--	2

Unit	Course Contents	Hours
<b>I</b>	<p><b>Introduction to Human Resource Management</b>  Human Resource Management- Nature and Importance, Objectives of HRM, Functions of HRM, Evolution- Genesis and Growth of HRM, Difference between Personnel Management and HRM, Strategic Human Resource Management, Difference between HRM and SHRM, Roles of HR Manager</p> <p><i>Case Study: Enterprise Builds on People</i></p>	<b>08</b>
<b>II</b>	<p><b>Human Resource Planning and Job Analysis</b>  Needs and Objectives of Human Resource Planning, Factors affecting Human Resource Planning, Process of Human Resource Planning; Demand Forecasting Techniques-Ratio Analysis, Trend Analysis, Work Study Techniques, Managerial Judgement, Delphi Techniques, Supply Forecasting Techniques- Markov Analysis, Replacement Chart  Job Analysis Process and Methods- Desk Audit, Interviews, Questionnaires, Participant Diary/ Log, Checklists, Critical Incidents, Recording of Video of job performance, Review of Records, Technical Conference; Job Description; Job Specification; Job Design and its Approaches- Job Rotation, Job Enlargement and Job Enrichment, Contemporary Issues in Job Design</p> <p><i>Case Study: Extreme Jobs- The Dangerous Allure of the 70-hour Workweek</i></p>	<b>08</b>
<b>III</b>	<p><b>Recruitment, Selection and Human Resource Development</b>  Meaning and Process of Recruitment, Factors influencing Recruitment Decisions, Sources of Recruitment; Selection Process, Selection Tests, Interviews and Types of Interviews; Difference between Recruitment and Selection; Concept of Induction and Orientation, Objectives and Types of Orientation Programs</p> <p><i>Case Study: Prejudices in Workplaces: Real or Perceived?</i></p> <p>Training and Development- Importance of Training and Development, Difference between Training and Development, Training Methods- On-the-Job and Off-the- Job Training; Management Development- Importance of Management Development, Management Development Programs</p> <p><i>Case Study: Travails of a Training Manager</i></p>	<b>08</b>
<b>IV</b>	<p><b>Performance Appraisal</b>  Performance Appraisal- Purpose and Benefits of Performance Appraisal, Traditional Techniques of Performance Appraisal- Ranking Method, Paired Comparison Method, Forced Distribution, Forced Choice Method, Check List Method, Critical Incident Method, Graphic Rating Scale, Essay Method, Field Review Method, Confidential Report, Annual Confidential Report; Modern Techniques of Performance Appraisal- 360°Appraisal, Assessment Centers, BARS, MBO, Human Cost Accounting Method; Bias in Performance Appraisal</p> <p><i>Case Study: Mechanist's indisciplined Behaviour</i></p>	<b>08</b>

V	<p><b>Job Evaluation and Compensation</b></p> <p>Job Evaluation-Meaning and Importance, Methods of Job Evaluation- Ranking Method, Job Grading Method, Point Rating Method, Factor Comparison Method; Compensation-Meaning and Relevance in Strategic Decision Making, Base Compensation and Supplementary Compensation, Factors affecting Employees' Compensation, Components of Compensation</p> <p><b>Case Study: Determining Pay Raise</b></p>	08
	<p><b>Prescribed Text Books:</b></p> <ul style="list-style-type: none"> <li>· Rao, S.P, 2023, Essentials of Human Resource Management and Industrial Relations; Text Cases and Games, 6<sup>th</sup> Revised Edition, Himalaya Publishing House, New Delhi</li> <li>· Aswathappa, K., 2023, Human Resource Management: Text and Cases, 10<sup>th</sup> Edition, Tata McGraw-Hill Publishing Ltd., New Delhi</li> <li>· Decenzo, D. A. &amp; Robbins, S. P., 2009, Fundamentals of Human Resource Management, 10<sup>th</sup> Edition, John Wiley &amp; Sons Inc., New Delhi</li> </ul>	
	<p><b>Suggested Extra Readings</b></p> <ol style="list-style-type: none"> <li>1. Dessler, G.,2020, Human Resource Management, 16<sup>th</sup> Edition, Pearson Education, Inc, Delhi</li> <li>2. Gannon, Martin J. (2008) Paradoxes of Culture and Globalization. Sage Publications.</li> <li>3. Trompenaars, Fons and C. H. Turner. (1998) Riding the Waves of Culture. McGraw-Hill, Second Edition.</li> <li>4. Hofstede, Geert; Gert Jan Hofstede and Michael Minkov (2010) Cultures and Organizations: Software of the Mind, McGraw-Hill, Third Edition.</li> <li>5. Jackson T. International HRM: A Cross-Cultural Approach, London: Sage.</li> <li>6. Richard Mead and Tim G Andrews. International Management: Culture and Beyond, Chichester UK: John Wiley &amp; Sons.</li> <li>7. Mead, R.: International Management-Cross Cultural Dimensions: Camb, Mass, Blackwell</li> <li>8. Dowling, P. J.: International Dimensions of Human Resource Management: Wadsworth.</li> <li>9. Biswajeet, P., 2005, Human Resource Management, Prentice Hall India, New Delhi</li> <li>10. Rao, T.V., 1995, Human Resources Development: Experiences, Interventions, Strategies, Sage Publications Pvt. Ltd., New Delhi</li> <li>11. Nair, M. and Rao, T.V. 2007, Excellence through HRD, Tata McGraw Hill Publishing Ltd., New Delhi.</li> <li>12. Schultz, D. &amp; Schultz, S.E, 2008, Psychology and Work Today, Pearson Education, Inc and Dorling Kindersley (India) Pvt. Ltd, Delhi</li> <li>13. Gupta, C.B, 1999, Human Resource Management, Sultan Chand &amp; Sons, New Delhi.</li> </ol>	

<b>Course Code</b>	MCO 206
<b>Course Name</b>	<b>Business Taxation</b>
<b>Credits Equivalent</b>	4 Credits: (One credit is equivalent to 10 hours of lectures / organized classroom activity/contact hours; 5 hours of fieldwork / Tutorial / teacher-led activity and 15 hours of other workloads such as independent individual/ group assignments, presentations, panel discussion, quizzes, local survey, etc.)
<b>Course Objectives</b>	<ul style="list-style-type: none"> <li>• To understand various Basic terms and concept of Income tax</li> <li>• To gain knowledge of assessment and computation of total income of individual</li> <li>• To gain practical knowledge of assessment and computation of tax liability of company</li> <li>• To know Basic understanding regarding the GST system in India</li> </ul>
<b>Course Outcome (Cos)</b>	<ul style="list-style-type: none"> <li>• To learn various Basic terms and concept of Income tax</li> <li>• To learn knowledge of assessment and computation of total income of individual</li> <li>• To gain practical knowledge of assessment and computation of tax liability of company</li> <li>• To know Basic &amp; Practical understanding regarding the GST system in India</li> </ul>
<b>Attendance</b>	Students are expected to attend all lectures in order to be able to fully benefit from the course. A minimum of 75% attendance is a must failing which a student may not be permitted to appear in the examination.
<b>Evaluation Criteria</b>	<ol style="list-style-type: none"> <li>1. Mid Term Examination: 20%</li> <li>2. End Term Examination: 60%</li> <li>3. Continuous Internal Assessment : 20% <ol style="list-style-type: none"> <li>a. Class participation = 5%</li> </ol> </li> </ol> <p>(Note: Below 75%=0, 75-80%=1, Above 80- 85%=2, Above 85-90%=3, Above 90-95%=4, Above 95%=5)</p> <ol style="list-style-type: none"> <li>b. Assignments/Presentation = 10%</li> <li>c. Case studies/Field Survey = 5%</li> </ol>

MCO 206 Business Taxation														
Program Outcomes									Program Specific Outcomes					
CO	PO <sup>1</sup>	PO <sup>2</sup>	PO <sup>3</sup>	PO <sup>4</sup>	PO <sup>5</sup>	PO <sup>6</sup>	PO <sup>7</sup>	PO <sup>8</sup>	PSO <sup>1</sup>	PSO <sup>2</sup>	PSO <sup>3</sup>	PSO <sup>4</sup>	PSO <sup>5</sup>	PSO <sup>6</sup>
CO1	2									2				
CO2		1									2			
CO3			1	3										
CO4	2	2										3		



<b>Course Content</b>		
<b>Unit</b>	<b>Contents</b>	<b>Duration (hours)</b>
<b>I</b>	Income-tax: History, Basic concepts; Residential status and tax incidence; Exempted incomes; Agricultural income; Computation of taxable income under various heads <b>(Theory Only)</b>	<b>8</b>
<b>II</b>	Deductions from Gross total income; Assessment of Individuals; Clubbing of incomes, set off and carry forward losses, rebate able income, Deduction and collection of tax at source; Advance payment of tax; E-filing of income-tax returns <b>(Theory Only)</b>	<b>8</b>
<b>III</b>	Assessment of a Company :Provisions of Residence for Companies, income from other Sources with special reference to companies, deductions, set off and carry forward losses, and Minimum Alternative Tax (MAT)	<b>8</b>
<b>IV</b>	<b>Corporate Tax Planning:</b> Concepts and significance of corporate tax planning; Tax avoidance versus tax evasion; Techniques of corporate tax planning; Tax considerations in specific business situations: Make or buy decisions; Own or lease an asset; Retain; Renewal or replacement of asset; Shut down or continue operations, Capital Structure, Investment, Dividend	<b>10</b>
<b>V</b>	<b>Goods and Services Tax (GST):</b> Objectives and main provisions; Benefits of GST; Implementation mechanism; Working of dual GST. International Taxation: Double taxation and its avoidance mechanism; Transfer pricing, Avoidance of Double Taxation Agreements	<b>6</b>

**Prescribed Text Books:**

1. Mehrotra H.C. and Goyal S.P., *Corporate Tax Planning and Management*, Sahitya Bhavan Publications, Agra (India).
2. Mehrotra H.C. and Goyal S.P., *Problem and Solution in Income Tax*, Sahitya Bhavan Publications, Agra (India).
3. Mehrotra H.C. and V.P. Agarwal, *Goods and Service tax* Sahitya Bhavan Publications, Agra (India).

**Suggested Additional Readings:**

4. Jayakumar A. & C. Dhanapal - *Income Tax Theory, Law and Practice* – Learnetech Press, Trichy

5. Singhania V.K., and Singhania K. ,*Direct Taxes: Law and Practice*, Taxman Publications (P.) Ltd., New Delhi (India)
6. Girish Ahuja and Ravi Gupta *Corporate Tax Planning & Management*, Bharat Law House,
7. Narang D.B. and Gaur V.P., *Income Tax Law & Practice Assessment Year Kalyani* Publishers, New Delhi, (India)
8. Bloomsbury: Goods & Services Tax Laws, Concepts & Input Analysis.
9. Duggal M., *Corporate Tax planning*, R.B.S.A. Publication, Jaipur (India)
10. Singhania V.K., and Singhania K., *Direct Tax Planning and Management*, Taxmann Publications (P.) Ltd., New Delhi (India).
11. Singhania V.K., *Taxman's students guide to income tax*, Taxmann Publications (P.) Ltd., New Delhi (India).
12. Lakhotia, R.N.: *Corporate Tax Planning*, Vision Publications, Delhi
13. The Central Goods and Services Tax, 2017

#### **E-resources**

1. [incometaxindiaefiling.gov.in/](http://incometaxindiaefiling.gov.in/)
2. <http://www.incometaxindia.gov.in/pages/acts/income-tax-act.aspx>
3. <https://www.taxmanagementindia.com/>
4. <http://www.lncofirm.com/pdf/income-tax-handbook.pdf>

<b>Course Code</b>	<b>MCO 204</b>
<b>Course Name</b>	<b>Entrepreneurship Skill Development</b>
<b>Credits Equivalent</b>	2 Credits: (One credit is equivalent to 10 hours of lectures / organized classroom activity/contact hours; 15 hours of class lectures/fieldwork / Tutorial / teacher-led activity and 05 hours of other workloads such as independent individual/ group assignments, presentations, panel discussion, quizzes, local survey, etc.)
<b>Course Objectives</b>	<p>The course is designed to:</p> <ul style="list-style-type: none"> <li>• Develop entrepreneurial skills among students to take up the role of an entrepreneur.</li> <li>• Enable the students to prepare business plan, successfully launch and subsequently manage their enterprises.</li> <li>• Make students familiar with different policy initiatives of the government and financial institutions which support entrepreneurship development.</li> </ul>
<b>Course Outcome (Cos)</b>	<p><b>CO1:</b> Understand the issues of entrepreneurship development  <b>CO2:</b> Develop the skills to establish and manage the resulting enterprise  <b>CO3:</b> Application of entrepreneurial concepts in real time situations  <b>CO4:</b> Formulate the business plan to establish the venture</p>
<b>Attendance</b>	Students are expected to attend all lectures in order to be able to fully benefit from the course. A minimum of 75% attendance is a must failing which a student may not be permitted to appear in the examination.
<b>Evaluation Criteria</b>	<p>1. Mid Term Examination: 20%  2. End Term Examination: 60%  3. Continuous Internal Assessment: 20%</p> <p style="margin-left: 40px;">a. Class participation = 5</p> <p>(Note: Below 75%=0, 75-80%=1, Above 80- 85%=2, Above 85-90%=3, Above 90-95%=4, Above 95%=5)</p> <p style="margin-left: 40px;">b. Business plan development = 15</p>

**Course Articulation Matrix of MCO204 (Entrepreneurship Skill Development)**

**Program Outcomes/Program Specific Outcomes**

<b>CO</b>	<b>PO<sub>1</sub></b>	<b>PO<sub>2</sub></b>	<b>PO<sub>3</sub></b>	<b>PO<sub>4</sub></b>	<b>PO<sub>5</sub></b>	<b>PO<sub>6</sub></b>	<b>PO<sub>7</sub></b>	<b>PO<sub>8</sub></b>	<b>PSO<sub>1</sub></b>	<b>PSO<sub>2</sub></b>	<b>PSO<sub>3</sub></b>	<b>PSO<sub>4</sub></b>	<b>PSO<sub>5</sub></b>	<b>PSO<sub>6</sub></b>
CO <sub>1</sub>	3	1	2	2	-	-	3	-	3	2	3	2	-	-
CO <sub>2</sub>	1	1	1	3	-	2	-	-	2	2	-	2	-	-
CO <sub>3</sub>	1	1	3	1	-	-	2	-	1	3	-	1	-	-
CO <sub>4</sub>	2	1	1	2	-	-	2	-	3	2	-	3	-	-

Unit	Course Contents	Hours
<b>I</b>	<b>World of Entrepreneurship</b> <ul style="list-style-type: none"> <li>• Concept of Entrepreneur and Entrepreneurship</li> <li>• Entrepreneur Versus Manager</li> <li>• Relevance of Entrepreneurship</li> <li>• Theories of Entrepreneurship</li> <li>• Classification of Entrepreneurs/Entrepreneurship</li> <li>• <b>Practical:</b> <i>Survey of Entrepreneurs</i></li> </ul>	<b>05</b>
<b>II</b>	<b>Requisites of Entrepreneurial Development</b> <ul style="list-style-type: none"> <li>• Factors Influencing Entrepreneurial Development &amp; Models of Entrepreneurship</li> <li>• Entrepreneurship Development Programmes (EDPs)</li> <li>• Entrepreneurial Competencies: Mapping &amp; Interventions</li> <li>• Skill Requirements for Entrepreneurship</li> <li>• <b>Case Study:</b> <i>Kakinada Experiment</i></li> </ul>	<b>04</b>
<b>III</b>	<b>Entrepreneurial Support &amp; Support Institutions</b> <ul style="list-style-type: none"> <li>• MSME Development Act, Entrepreneurial Policies in India</li> <li>• Startup India Initiative, Incubation Centers (AICs)</li> <li>• Institutional Support to Entrepreneurs</li> <li>• Cluster Development Approach for Entrepreneurs</li> <li>• <b>Virtual Visit:</b> <i>AICs &amp; MSMEs</i></li> </ul>	<b>03</b>
<b>IV</b>	<b>Entrepreneurial Skill Development</b> <ul style="list-style-type: none"> <li>• Creativity and Business Idea Development.</li> <li>• Intellectual Property Rights (IPRs); Types, Issues, and Benefits</li> <li>• Feasibility Analysis of Business Idea</li> <li>• Developing the Business Plan</li> <li>• <b>Case Studies:</b> <i>Small-yet-unique IPRs</i></li> </ul>	<b>04</b>
<b>V</b>	<b>Entrepreneurship Management</b> <ul style="list-style-type: none"> <li>• Selection of types of ownership</li> <li>• Strategies for the Growth of entrepreneurship</li> <li>• Entrepreneurial Sickness &amp; Rehabilitation</li> <li>• Case Study</li> </ul>	<b>04</b>
	<b>Prescribed Text Books:</b> <ol style="list-style-type: none"> <li>1. Hisrich, R.D., Peters, M.P. &amp; Shepherd, D.A., (2008), Entrepreneurship, Sixth Edition, Tata McGraw-Hill, New Delhi.</li> <li>2. Khanka, S.S., (2012), Entrepreneurial Development, First Edition(Revised). S. Chand &amp; Company Ltd., New Delhi.</li> <li>3. Roy, Rajiv., (2011), Entrepreneurship, Second Edition, Oxford University Press.</li> <li>4. Charantimath P.M., (2008), Entrepreneurship Development &amp; Small Business Enterprise, Third</li> </ol>	

Edition, Pearson Education, New Delhi.

**Suggested Extra Readings**

1. Zimmerer, W., Thomas, Scarborough, M., Norman, (2009), Essentials of Entrepreneurship and Small Business Management, Fifth Edition, PHI Learning Private Ltd, New Delhi.
2. Barringer, R., Bruce, Ireland, Duane, R., (2011), Entrepreneurship: Successfully Launching New Ventures, Third Edition, Pearson Education, New Delhi.
3. Timmons, A., Jeffry, Spinelli, Stephen, (2009), New Venture Creation: Entrepreneurship for the 21st Century, Seventh Edition, Tata McGraw-Hill, New Delhi.
4. Morse, A., Eric, Mitchell, K., Ronald, (2009), Cases in Entrepreneurship: The Venture Creation Process, Fourth Printing, SAGE Publications Inc., New Delhi.
5. Desai, Vasant, (2012), Entrepreneurial Development and Management of Small and Medium Enterprises, Second Edition Edition, Himalaya Publishing House, Mumbai.
6. Sinha, S K (2010), Small Business Management, Centrum Press, New Delhi.
7. Desai, Vasant, (2011), Entrepreneurial Development, Sixth Edition, Himalaya Publishing House, Mumbai.



Unit	Course Contents	Hours
I	Indian Ethos: Meaning, features, history & relevance of Indian tradition of understanding. Understanding the importance and need for Ethics, ethical values, myths and ambiguity, Ethics v/s Ethos, Appreciating scriptures and their role in shaping cognition and social interactions. Brief introduction to Indian philosophy.	4
II	Work Ethos and Values for Indian Managers- Relevance of value based management in global perspective- Impact of values on stakeholders, Trans-cultural human values, Secular v/s spiritual values, Value Systems and work cultures. Importance of Value System in Work Culture.	4
III	Ethos – Leadership Interface: Perspectives on leadership through ancient values and Indian traditions; leadership-in relevance to time, space, narratives and eternity; Moral principles for leadership based on Indian ethos; Target (goal) vis-à-vis process orientation.	5
IV	Great Indian Thought on Leadership: Leadership lessons from sacred Indian texts as well as non-text sources; Gandhian thoughts on leadership; Vivekananda’s thinking on leadership; Personal character of a leader; Leader as seer, leader as servant, leader as agent.	4
V	Contemporary Approaches to Leadership- Joint Hindu Family Business– Leadership Qualities of Karta. Motivation meaning and importance, Indian Approaches to Motivation, techniques of Motivation	3

**Prescribed Text Books:**

Chakraborty, S. K. (1995). Ethics in Management-Vedantic Approach, New Delhi, Oxford India Ltd.

Chatterjee, D. (2012). Timeless Leadership – 18 Leadership Sutras. Wiley.

Khanna Parul, Rinku Sanjeev, Ethics and Values in Business Management (2009), ANE Books.

Manna, Samita Chakraborti, Suparna (2022), Values and Ethics in Business and Profession, PHI Learning.

Chaturvedi, B. (2006). The Mahabharata: An Inquiry in the Human Condition, Orient Longman.

Das, G. (2009). The Difficulty of Being Good, On the Subtle Art of Dharma, Penguin Books.

Krishna, G. R. (1999). Indian Ethos for Modern Management, UBS Publishers Distributors Ltd.

Kumarasamy, A. (2006). Gandhi on Personal Leadership, Jaico Publishing House.

Nair, K. (1997). A Higher Standard of Leadership: Lessons from the Life of Gandhi, Berrett-Koehler Publishers, San Francico.

<b>Course Code</b>	<b>MCO 301</b>
<b>Course Name</b>	<b>Advanced Financial Management</b>
<b>Course Category</b>	<b>Elective Core</b>
<b>Credits</b>	<b>2 Credits</b> (One credit is equivalent to 10 hours of lectures (online or class room) / activities / contact hours; 5 hours of practical / Tutorial / teacher-led activity and 15 hours of other workload such as independent individual/ group work/ obligatory/ optional work placement; literature survey/ library work; data collection/ field work; writing of papers/ projects/dissertation/thesis; seminars, etc.)
<b>Mode of Delivery</b>	Class Room/Blended
<b>Course Objective</b>	The purpose of this course is to acquaint the students with the broad framework of financial decision-making in business.
<b>Course Outcomes</b>	CO <sub>1</sub> : Students will be able to understand the basic framework and role of financial management for financial decision making in business. CO <sub>2</sub> : Students will be able to apply various theories/models for evaluating financial decisions. CO <sub>3</sub> : Students will be able to examine risk in financial decisions. CO <sub>4</sub> : Students will be able to select various sources of finance with evaluation of their cost
<b>Attendance</b>	Students are expected to attend all lectures in order to be able to fully benefit from the course. A minimum of 75% attendance is a must failing which a student may not be permitted to appear in examination. But in case classes held through online mode requirement will be as per the university orders.
<b>Evaluation Criteria</b>	Mid Term Examination: 20% (20 Marks) End Term Examination: 60% (60 Marks) Internal Assessment: 20% (20 Marks) based on assignment, class participations, tests, Quizzes, discussion oral viva, Puzzles or case studies etc. )

<b>Course Code: MCO 301 ( Course Name: Advanced Financial Management)</b>														
	<b>Program Outcomes/Program Specific Outcomes</b>													
<b>CO</b>	<b>PO<sub>1</sub></b>	<b>PO<sub>2</sub></b>	<b>PO<sub>3</sub></b>	<b>PO<sub>4</sub></b>	<b>PO<sub>5</sub></b>	<b>PO<sub>6</sub></b>	<b>PO<sub>7</sub></b>	<b>PSO<sub>8</sub></b>	<b>PSO<sub>1</sub></b>	<b>PSO<sub>2</sub></b>	<b>PSO<sub>3</sub></b>	<b>PSO<sub>4</sub></b>	<b>PSO<sub>5</sub></b>	<b>PSO<sub>6</sub></b>
CO <sub>1</sub>	1	2					2	1	1	3		2	1	1
CO <sub>2</sub>		3	3		1									
CO <sub>3</sub>														
CO <sub>4</sub>				1			1							



<b>Course Contents</b>		
<b>Unit</b>	<b>Topic</b>	<b>Duration</b>
<b>I</b>	<b>Financial Management</b> Meaning, objectives (Profit vs Value maximisation) and scope; risk-return framework for financial decision –making; and time value of money Practical (Financial Modeling for time value of money on excel)	<b>4 Hours</b>
<b>II</b>	<b>Investment Decisions</b> Capital Budgeting Decisions: nature, importance and types of investment decision; techniques of evaluating capital budgeting decisions, risk analysis in capital budgeting. (Financial Modeling for Investment Decisions on excel) and Case study	<b>5 Hours</b>
<b>III</b>	<b>Financial Decisions-I</b> Sources of funds: Short-term & long term sources of funds mainly Bonds, Preference Shares, and Equity Shares. Green Financing : Concept and methods Capitalization : Meaning, under vs over capitalization Leverages : Meaning, Financial, Operating and Composite Leverage	<b>4 Hours</b>
<b>IV</b>	<b>Financial Decisions-II</b> Capital Structure: Meaning, Forms, Theories of Capital Structure (NI, NOI, Traditional, Pecking order and M&M), Importance of Capital Structure and Optimal Capital Structure. Case study	<b>5 Hours</b>
<b>V</b>	<b>Dividend Decisions</b> <b>Dividend:</b> Meaning, types and Models (Walter’s, Gordon’s and Modigliani-Miller Model) <b>Dividend Policy:</b> Types of Dividend Policy, Factors and optimal Dividend Policy and Firm Value	<b>2 Hours</b>

### **Suggested Reading:**

1. Pandey IM (2019) **Financial Management**, Tenth Edition, Vikas Publishing House, New Delhi.
2. Van Horne, James C., Financial Management and Policy, Prentice Hall of India.
3. Horne & Dhamija (2014) Financial Management, Twelfth Edition, Pearson, New Delhi.
4. Prasanna Chandra (2014) Financial Management, Eighth Edition, Tata McGraw Hill, New Delhi.
5. Brigham & Houston (2011) Fundamentals of Financial Management, Tenth Edition, Cengage Learning, Delhi.
6. Rustagi (2011) Financial Management, Fifth Edition, Taxmann’s, New Delhi.
7. Kapil (2011) Financial Management, First Edition, Pearson, New Delhi.

8. Parrino & Kidwell (2011) Fundamentals of corporate finance, First Edition, Wiley India Pvt. Ltd., New Delhi.
9. Khan and Jain (2011) Financial Management (Text Problems and Cases), Fifth Edition, Tata McGraw Hill, New Delhi.
10. Ross, Westerfield & Jordan (2012) Fundamentals of Corporate Finance, Ninth Edition, Tata McGraw Hill, New Delhi.

**Web link**

1. [https://www.youtube.com/watch?v=xoAceq\\_IKQA](https://www.youtube.com/watch?v=xoAceq_IKQA)
2. <https://efinancemanagement.com>

**Important Instructions for the Examination**

The examiner is required to cover all course outcomes framed for a particular course in a balanced manner while setting 13 questions in all. The first question will be compulsory consisting of 10 MCQs/fill in the blanks/ true or false / one word questions covering the entire syllabus. The second will be of 6 short answer type questions (five marks each) and the third section will be of 6 long answer type questions (7.5 marks each). At least one question should be numerical in nature from any of the given five units. Wherever possible, the examiner may give a case study that will be equal to one question only.

The students shall be required to attempt 4 questions in section second and third in addition to the compulsory Question No. 1. The maximum time allotted for the major test is 03 (three) hours and the minimum passing marks will be 24 Marks in the End-term Exam.

<b>Course Code</b>	<b>MCO 302</b>
<b>Course Name</b>	<b>Security Analysis and Portfolio Management</b>
<b>Course Category</b>	<b>Disciplinary Elective</b>
<b>Credits</b>	<b>2 Credits</b> (One credit is equivalent to 10 hours of lectures (online or class room) / activities / contact hours; 5 hours of practical / Tutorial / teacher-led activity and 15 hours of other workload such as independent individual/ group work/ obligatory/ optional work placement; literature survey/ library work; data collection/ field work; writing of papers/ projects/dissertation/thesis; seminars, etc.)
<b>Mode of Delivery</b>	Online or Class Room (As per University Orders)
<b>Course Objective</b>	The objective of this course is to impart knowledge to students regarding the theory and practice of Security Analysis and Portfolio theories & practices.
<b>Course Outcomes</b>	<ol style="list-style-type: none"> <li>1. CO<sub>1</sub>: Students will be able to discuss and differentiate different financial assets and their holding motives</li> <li>2. CO<sub>2</sub>: Students will be able to able to appraise the processes of doing fundamental and technical analysis</li> <li>3. CO<sub>3</sub>: Students will be able to summarise the theories underlying portfolio management.</li> <li>4. CO<sub>4</sub>: Students will be able to examine and evaluate portfolio performance.</li> <li>5. CO<sub>5</sub>: Students will be able to construct investment portfolio and defend their choices.</li> </ol>
<b>Attendance</b>	Students are expected to attend all lectures in order to be able to fully benefit from the course. A minimum of 75% attendance is a must failing which a student may not be permitted to appear in examination. But in case classes held through online mode requirement will be as per the university orders.
<b>Evaluation Criteria</b>	<p>Mid Term Examination: 20% (20 Marks)</p> <p>End Term Examination: 60% (60 Marks)</p> <p>Internal Assessment: 20% (20 Marks) based on assignment, class participations, tests, Quizzes, discussion oral viva, Puzzles or case studies etc.)</p>

<b>Course Code: MCO 302, Course Name: Security Analysis and Portfolio Management</b>														
<b>Program Outcomes/Program Specific Outcomes</b>														
<b>CO</b>	<b>PO<sub>1</sub></b>	<b>PO<sub>2</sub></b>	<b>PO<sub>3</sub></b>	<b>PO<sub>4</sub></b>	<b>PO<sub>5</sub></b>	<b>PO<sub>6</sub></b>	<b>PO<sub>7</sub></b>	<b>PO<sub>8</sub></b>	<b>PSO<sub>1</sub></b>	<b>PSO<sub>2</sub></b>	<b>PSO<sub>3</sub></b>	<b>PSO<sub>4</sub></b>	<b>PSO<sub>5</sub></b>	<b>PSO<sub>6</sub></b>
CO <sub>1</sub>	2	1					2	1	2	1		1		
CO <sub>2</sub>		3	2		2		1	1	2	3	2	2		
CO <sub>3</sub>	1	1	2				1	1	2	2	2	2		
CO <sub>4</sub>			3				1	1		3	2	1	1	
CO <sub>5</sub>			3	2		1				2		1	1	1

<b>Course Contents</b>		
<b>Unit</b>	<b>Topic</b>	<b>Duration</b>
<b>I</b>	The Investment Environment - Meaning and objective of investment, investment vs. gambling and speculation, investment alternatives, investment process, concept of return and risk.	<b>2 Hours</b>
<b>II</b>	Security Analysis – Fundamental analysis: economic analysis, industry analysis and company analysis.  Technical analysis: assumptions Dow theory, chart patterns, moving averages and market indicators. Efficient market theory: weak form hypothesis, semi-strong form hypothesis and strong form hypothesis.	<b>6 Hours</b>
<b>III</b>	Introduction to Portfolio Management: Meaning, need, and objective of portfolio management, the process of portfolio management, determination of risk & return of a portfolio, risk analysis tool	<b>2 Hours</b>
<b>IV</b>	Theories of portfolio selection and management- Markowitz portfolio theory: optimal portfolio, meaning and construction of efficient frontier, investors' utility; CAPM: capital asset pricing model, risk-free and risky lending and borrowing, market portfolio; capital market theory: CML, SML and Sharpe Single Index Model; Arbitrage Pricing Theory (APT).	<b>6 Hours</b>
<b>V</b>	Portfolio evaluation and revision – portfolio performance evaluation, risk adjusted performance measures; meaning, need and constraints of portfolio revision; formula plans: constant-dollar-value plan, constant ratio plan, variable ratio plan, process and intricacies of trading system in Indian stock market	<b>4Hours</b>

## Suggested Readings

1. Reilly, Frank K. And Brown, Keith C., *Investment Analysis and Portfolio Management*, South-Western Cengage Learning India Pvt. Ltd.
2. Bodie, Z., Kane, A. and Marcus, A., *Investments*, McGraw-Hill.
3. Fischer, Donald E. and Jordan, Ronald J., *Security Analysis and Portfolio Management*, Prentice Hall of India.
4. Sharpe, William F. et al, *Investment*. New Delhi, Prentice Hall of India.
5. Fuller, Russell J. and Farrell, James L., *Modern Investment and Security Analysis*, New York, McGraw Hill.
6. Alexander, Gordon J. and Bailey, Jeffery V., *Investment Analysis and Portfolio Management*, Dryden Press, Thomson Learning
7. Machiraju, H. R., *Indian Financial System*, Vikas Publishing House.
8. Punithavathy Pandian, *Security Analysis and Portfolio Management*, Vikas Publications Pvt. Ltd, New Delhi. Latest Edition.
9. Prasanna Chandra (2012). *Investment Analysis and Portfolio Management*, Third Edition, Tata McGraw Hill, New Delhi.
10. K Sasidharan and Alex k Mathews (2012). *Security Analysis and Portfolio Management*, First Edition, Tata McGraw Hill, New Delhi.
11. M.Ranganatham and R. Madhumati (2012). *Security Analysis and Portfolio Management*, First Edition, Pearson, New Delhi.
12. V.K.Bhalla (2011). *Investment Management (Security Analysis and Portfolio Management)*, Seventeenth Edition, S. Chand, New Delhi.
13. V.A Avadhani (2011). *Investment Analysis and Portfolio Management*, First Edition, Himalaya Publishing House, New Delhi.
14. Suyash N Bhatt (2011). *Security Analysis and Portfolio Management*, First Edition, Wiley Publishing, New Delhi.
15. S. Kevin (2011). *Security Analysis and Portfolio Management*, First Edition, PHI Learning, New Delhi.

## E- Resources

1. <https://nptel.ac.in/courses/110/105/110105035/>
2. <https://www.youtube.com/watch?v=ZKh5nV6Ziyc>
3. <https://epgp.inflibnet.ac.in/Home/ViewSubject?catid=6>
4. [https://www.youtube.com/channel/UCL9No2CVecC\\_8WazyduwHaw](https://www.youtube.com/channel/UCL9No2CVecC_8WazyduwHaw)
16. <https://www.youtube.com/playlist?list=PL40DFE1B0082CEC29>

## Important Instructions for the Examiner

The examiner is required to cover all course outcomes framed for a particular course in a balanced manner while setting 13 questions in all. The first question will be compulsory consisting of 10 MCQs/fill in the blanks/ true or false / one word questions covering the entire syllabus. The second will be of 6 short answer type questions (five marks each) and the third section will be of 6 long answer type questions (7.5 marks each). At least one question should be numerical in nature from any of the given five units. Wherever possible, the examiner may give a case study that will be equal to one question only.

The students shall be required to attempt four questions in section second as well as in section third in addition to the compulsory Question No. 1. The maximum time allotted for the major test is 02 (two) hours and the minimum passing marks will be 24 Marks in the End-term Exam.

<b>Course Code</b>	MCO 303
<b>Course Name</b>	<b>Compensation Management</b>
<b>Credits Equivalent</b>	2 Credits: (One credit is equivalent to 10 hours of lectures / organized classroom activity/contact hours; 5 hours of fieldwork / Tutorial / teacher-led activity and 15 hours of other workloads such as independent individual/ group assignments, presentations, panel discussion, quizzes, local survey, etc.)
<b>Course Objectives</b>	The course is designed to: <ol style="list-style-type: none"> <li>1. understand the various dimensions and theoretical background of Compensation Management.</li> <li>2. discuss the strategic importance of compensation to the achievement of organizational objectives and competitive advantage.</li> <li>3 enable students to understand the role of compensation in attracting and retaining a highly competent workforce.</li> </ol>
<b>Course Outcome (Cos)</b>	<ol style="list-style-type: none"> <li>1. (AI): Analyse, integrate, and apply the knowledge to solve compensation related problems in organizations.</li> <li>2. (EC): Design a pay structure that will ensure the firm is competitive with other similar firmsand conduct a market survey to determine appropriate pay levels.</li> <li>3. (RS): Identify and describe a variety of reward systems used to determine individual pay levels.</li> <li>4. (SC): learn some of the implications for strategic compensation and possible employer approaches to manage legally required benefits.</li> </ol>
<b>Attendance</b>	Students are expected to attend all lectures in order to be able to fully benefit from the course. A minimum of 75% attendance is a must failing which a student may not be permitted to appear in the examination.
<b>Evaluation Criteria</b>	<ol style="list-style-type: none"> <li>1. Mid Term Examination: 20%</li> <li>2. End Term Examination: 60%</li> <li>3. Continuous Internal Assessment: 20% <ol style="list-style-type: none"> <li>a. Class participation = 5%</li> </ol> </li> </ol> <p>(Note: Below 75%=0, 75-80%=1, Above 80- 85%=2, Above 85-90%=3, Above 90-95%=4, Above 95%=5)</p> <ol style="list-style-type: none"> <li>b. Assignments/Presentation = 10%</li> <li>c. Case studies/Field Survey = 5%</li> </ol>

Course Articulation Matrix of MCO 303 (Compensation Management)														
Program Outcomes									Program Specific Outcomes					
CO	PO <sup>1</sup>	PO <sup>2</sup>	PO <sup>3</sup>	PO <sup>4</sup>	PO <sup>5</sup>	PO <sup>6</sup>	PO <sup>7</sup>	PO <sup>8</sup>	PSO <sup>1</sup>	PSO <sup>2</sup>	PSO <sup>3</sup>	PSO <sup>4</sup>	PSO <sup>5</sup>	PSO <sup>6</sup>
CO1	--	1	--	--	1	--	--	--	--	1	--	--	1	--
CO2	--	--	2	--	--	--	--	2	--	2	--	--	--	--
CO3	--	1	3	--	--	--	--	--	--	2	--	--	--	--
CO4	1	2	--	--	--	--	--	--	2	3	--	--	1	--

Unit	Course Contents	Hours
<b>I</b>	<b>Introduction to Compensation and Reward Management</b> <ul style="list-style-type: none"> <li>• Compensation and Reward Management</li> <li>• Factors influencing Compensation and Reward Management Decisions</li> <li>• Compensation Strategies- Localizer, Exporter and Globalizer</li> <li>• Strategic Compensation Approaches-3Ps</li> <li>• Criterion for Compensation Effectiveness</li> </ul>	<b>4 Hours</b>
<b>II</b>	<b>Compensation Concepts and Administration</b> <ul style="list-style-type: none"> <li>• Minimum Wage, Fair Wage and Living Wage</li> <li>• Methods of Wage Fixation</li> <li>• Theories of Wage Determination</li> <li>• Key Policy Considerations in Wage Determination</li> <li>• Components of an Effective Compensation Plan</li> </ul>	<b>4 Hours</b>
<b>III</b>	<b>Managing Employee Incentives</b> <ul style="list-style-type: none"> <li>• Types of Wage Incentive Plans- Individual and Group Plans</li> <li>• Profit Sharing- Definition, Features, Basis of Profit Sharing, Types of Profit-Sharing Plans</li> <li>• Employee Co-partnership- Introduction, Advantages and Limitations</li> <li>• Employee Stock Ownership Plan (ESOP)- Introduction, Uses of ESOP, Merits and Demerits</li> </ul>	<b>4 Hours</b>
<b>IV</b>	<b>Designing and Operating Employee Benefits</b> <ul style="list-style-type: none"> <li>• Reasons for Offering Employee Benefits Programme</li> <li>• Designing and Operating of the Fringe Benefits and Services</li> <li>• Designing and Operating Non-financial Employee Benefits</li> </ul>	<b>4 Hours</b>
<b>V</b>	<b>Compensation International Compensation</b> <ul style="list-style-type: none"> <li>• Concept of International Compensation</li> <li>• Objectives and Components of International Compensation</li> <li>• Approaches for International Compensation</li> <li>• Merits and Demerits of International Compensation</li> </ul>	<b>4 Hours</b>
	<b>Text Books</b> <ol style="list-style-type: none"> <li>1. Sharma, R. C., Sharma, S., “Compensation Management”, 2019, Sage Publications India Pvt Ltd.</li> <li>2. Singh, B.D., “Compensation and Reward Management” 3<sup>rd</sup> Edition, 2017, Excel Books, New Delhi.</li> <li>3. Bhattacharya, Dipak Kumar, “Compensation Management”, Second Edition, 2014, Oxford University Press, New Delhi.</li> </ol>	
	<b>Suggested Reading</b> <ol style="list-style-type: none"> <li>4. Milkovich, George T., Newman, Jerry M., and Venkata Ratnam, C.S., “Compensation”, Ninth Edition, 2013, McGraw Hill, New Delhi.</li> <li>5. Deb, Tapomoy, “Compensation Management”, 2009, Excel Books, New Delhi.</li> <li>6. Bhatia, Dr. Kanchan, “Compensation Management”, 2012, Himalaya Publishing House Pvt. Ltd., Mumbai.</li> <li>7. Armstrong, Michael, and Murlin, Helen, “Reward Management: A Handbook of Remuneration</li> </ol>	

Strategy and Practice”, 5th Edition, 2005, Hay Group, London.

8. Henderson, Richard I., “Compensation Management in a Knowledge-Based World”, 2006, Dorling Kindersley (India) Pvt. Ltd., New Delhi.
9. Goel, Dewakar, “Performance Appraisal and Compensation Management: A Modern Approach”, 2008, PHI Learning Private Limited, New Delhi.
10. Belchor, David W, “Compensation Administration”, 1973, Prentice Hall, Englewood Cliffs NT.
11. Memoria, C.B., “Personnel Management”, 2012, Himalaya Publishing House, New Delhi.



<b>Course Code</b>	<b>MCO 304</b>
<b>Course Name</b>	<b>Industrial Relations</b>
<b>Credits Equivalent</b>	2 Credits: (One credit is equivalent to 10 hours of lectures / organized classroom activity/contact hours; 5 hours of fieldwork / Tutorial / teacher-led activity and 15 hours of other workloads such as independent individual/ group assignments, presentations, panel discussion, quizzes, local survey, etc.)
<b>Course Objectives</b>	The course is designed to: <ol style="list-style-type: none"> <li>1. make students understand the significance of industrial relations in an organization.</li> <li>2. illustrate the role of trade unions in the industrial setup.</li> <li>3. give an insight into the industrial relations scenario in India.</li> </ol>
<b>Course Outcome (Cos)</b>	<ol style="list-style-type: none"> <li>1. (AC) : helps the student understand and apply the concept of industrial relations and the system in which it operates.</li> <li>2. (IC): enables students to apply their knowledge to solve industrial conflicts.</li> <li>3. (DO): learn to bring discipline and take disciplinary action in organizations.</li> <li>4. (LW): apply labour welfare and social security measures for employees in industrial set ups.</li> </ol>
<b>Attendance</b>	Students are expected to attend all lectures in order to be able to fully benefit from the course. A minimum of 75% attendance is a must failing which a student may not be permitted to appear in the examination.
<b>Evaluation Criteria</b>	<ol style="list-style-type: none"> <li>1. Mid Term Examination: 20%</li> <li>2. End Term Examination: 60%</li> <li>3. Continuous Internal Assessment : 20% <ol style="list-style-type: none"> <li>a. Class participation = 5%</li> </ol> </li> </ol> <p>(Note: Below 75%=0, 75-80%=1, Above 80- 85%=2, Above 85-90%=3, Above 90-95%=4, Above 95%=5)</p> <ol style="list-style-type: none"> <li>b. Assignments/Presentation = 10%</li> <li>c. Case studies/Field Survey = 5%</li> </ol>

Industrial Relations 304														
Program Outcomes									Program Specific Outcomes					
CO	PO <sup>1</sup>	PO <sup>2</sup>	PO <sup>3</sup>	PO <sup>4</sup>	PO <sup>5</sup>	PO <sup>6</sup>	PO <sup>7</sup>	PO <sup>8</sup>	PSO <sup>1</sup>	PSO <sup>2</sup>	PSO <sup>3</sup>	PSO <sup>4</sup>	PSO <sup>5</sup>	PSO <sup>6</sup>
CO1	1	1	1	1	--	1	--	--	1	1	--	--	1	--
CO2	2	2	2	2	--	--	--	--	2	2	--	--	2	--
CO3	2	1	3	2	--	--	--	--	2	3	--	--	3	--
CO4	1	2	2	1	--	--	--	--	2	1	--	--	2	--

<b>Unit</b>	<b>Course Contents</b>	<b>Hours</b>
<b>I</b>	<b>Industrial Relations: Concept and Evolution</b> <ul style="list-style-type: none"> <li>• Concept, Scope, Evolution, Approaches</li> <li>• Actors and Models; Conflict and cooperation</li> <li>• Bi-partitism, Tri-partitism</li> <li>• Industrial Relations in changing scenarios</li> </ul>	<b>04</b>
<b>II</b>	<b>Trade Unionism</b> <ul style="list-style-type: none"> <li>• Historical Evolution of Trade Union Movement in India</li> <li>• Trade Unions in India</li> <li>• Employers Organizations</li> <li>• Trade Unions Act, 1926</li> </ul>	<b>04</b>
<b>III</b>	<b>Industrial Dispute</b> <ul style="list-style-type: none"> <li>• Industrial Disputes: Factors, Forms, Trends, Prevention and Settlement</li> <li>• Role of State and Central Labour Administration, Strikes and Lockouts.</li> <li>• The Industrial Employment (Standing Orders) Act, 1946.</li> <li>• The Industrial Disputes Act, 1947</li> </ul>	<b>04</b>
<b>IV</b>	<b>Labour Management Cooperation</b> <ul style="list-style-type: none"> <li>• Workers' Participation in Management</li> <li>• Grievance Handling Procedure</li> <li>• Discipline and Disciplinary Actions</li> <li>• Collective Bargaining</li> </ul>	<b>04</b>
<b>V</b>	<b>Labour Welfare and Social Security</b> <ul style="list-style-type: none"> <li>• Characteristics of the Indian Labour Market</li> <li>• Labour Welfare: Concept, Scope, Types, Theories and Principles</li> <li>• Industrial Health and Hygiene, Industrial Accidents and Safety</li> <li>• Occupational Diseases Social Security</li> </ul>	<b>04</b>
	<b>Prescribed Text Books:</b> <ol style="list-style-type: none"> <li>1. Sinha P.R.N., Indu Bala Sinha, Seema Priyadarshini Shekhar (2017). Industrial Relations, Trade Unions and Labour Legislation. 3<sup>rd</sup> Edition. Pearson Education.</li> <li>2. Monappa, Arun (2013). Industrial Relations. Tata McGraw Hill Education Pvt. Ltd., New Delhi.</li> <li>3. Mamoria, C.B., Mamoria, Satish and Gankar, S, V. (2010). Dynamics of Industrial Relations. Himalaya Publishing House Pvt. Ltd., Mumbai.</li> </ol>	
	<b>Suggested Extra Readings</b> <ol style="list-style-type: none"> <li>4. Sinha, P.R.N, Sinha, Indu Bala and Shekhar, S.P (2013). Industrial Relations, Trade Unions and Labour Legislation. Dorling Kindersley (India) Pvt. Ltd., New Delhi.</li> <li>5. Chamberlain, N.W. (1965). Collective Bargaining. McGraw Hill, New York.</li> <li>6. Dunlop, J.T. (1958). Industrial Relations Systems. Henry Hold and Company, New York.</li> <li>7. Venkatramana, P. (2007). Industrial Relations, A.P.H Publishing Corporation, New Delhi.</li> <li>8. Srivastava, S.C (2007). Industrial Relations and Labour Laws, Vikas Publishing House Pvt. Ltd. Noida</li> <li>Hutchings, K and Cieri, H.D.(2007). International Human Resource Management. Ashgate Publishing</li> </ol>	

**Course Code** MCO 305

**Course Name** Sales and Distribution Management

**Credits Equivalent** 2 Credits: (One credit is equivalent to 10 hours of lectures / organized classroom activity/contact hours; 5 hours of fieldwork / Tutorial / teacher-led activity and 15 hours of other workloads such as independent individual/ group assignments, presentations, panel discussion, quizzes, local survey, etc.)

**Course Objectives** The course is designed to:

- Acquaint students with the fundamentals of sales and distribution management.
- Impart the necessary selling skills to materialize the sales
- Enable students to manage the sales, sales force and distribution functions.
- Provides experience to handle to real time sales and distribution related situations

**Course Outcome (Cos)**

**CO1:** Understand the complexities of sales and distribution

**CO2:** Development of sales and distribution related strategies

**CO3:** Application of sales and distribution concepts for effective results

**CO4:** Design the framework to handle the issues of sales and distribution

**Attendance** Students are expected to attend all lectures in order to be able to fully benefit from the course. A minimum of 75% attendance is a must failing which a student may not be permitted to appear in the examination.

**Evaluation Criteria**

1. Mid Term Examination: 20%
2. End Term Examination: 60%
3. Continuous Internal Assessment : 20%
  - a. Class participation = 5%
 (Note: Below 75%=0, 75-80%=1, Above 80- 85%=2, Above 85-90%=3, Above 90-95%=4, Above 95%=5)
  - b. Role Play = 10%
  - c. Case studies/Field Survey/ Assignment/ Presentation = 5%

**Course Articulation Matrix of MCO 305 (Sales and Distribution Management)**

**Program Outcomes/Program Specific Outcomes**

CO	PO <sub>1</sub>	PO <sub>2</sub>	PO <sub>3</sub>	PO <sub>4</sub>	PO <sub>5</sub>	PO <sub>6</sub>	PO <sub>7</sub>	PO <sub>8</sub>	PSO <sub>1</sub>	PSO <sub>2</sub>	PSO <sub>3</sub>	PSO <sub>4</sub>	PSO <sub>5</sub>	PSO <sub>6</sub>
CO <sub>1</sub>	3	2				1			3		2			
CO <sub>2</sub>			3	2	2							3		
CO <sub>3</sub>				3						3				3
CO <sub>4</sub>					3			2				2		

Unit	Course Contents	Hours
<b>I</b>	<b>Introduction to Sales Management</b> <ul style="list-style-type: none"> <li>• Overview of Sales Management</li> <li>• Sales Management and Marketing</li> <li>• Role and Success factors of Professional Salespeople</li> <li>• Sales Management Positions</li> <li>• Modern Selling/ The Effective Sales Executive</li> <li>• Theories of Selling</li> <li>• Buyer Behaviour: Organizational Vs Consumer</li> </ul>	<b>04</b>
<b>II</b>	<b>Sales Process, Sales Planning, and Sales Organization</b> <ul style="list-style-type: none"> <li>• Sales Preparation and Process</li> <li>• Sales Planning and Sales Forecasting</li> <li>• Budgeting</li> <li>• Management of Key Accounts, Sales Territories, and Quotas</li> <li>• Role Play: Presenting and Managing Sales</li> </ul>	<b>05</b>
<b>III</b>	<b>Sales Force Management</b> <ul style="list-style-type: none"> <li>• Sales Force Management</li> <li>• Training, Motivating, and Compensating Sales Personnel</li> <li>• Managing Expenses of Sales Personnel, Sales Meetings, and Contests</li> <li>• Sales Control and Case study</li> <li>• Case Study: Managing Sales Expenses</li> </ul>	<b>03</b>
<b>IV</b>	<b>Distribution Management-I</b> <ul style="list-style-type: none"> <li>• Marketing Channels: Functions, Level, and Formats</li> <li>• Adding Value through Channels</li> <li>• Channel Institutions and Its Management</li> <li>• Case: Distribution Management</li> </ul>	<b>04</b>
<b>V</b>	<b>Distribution Management-II</b> <ul style="list-style-type: none"> <li>• Distribution Strategies and Designing Channel Systems</li> <li>• Channel Power</li> <li>• Channel Conflict Management</li> <li>• ICT Implication on Sales and Distribution Management</li> </ul>	<b>04</b>
	<b>Prescribed Text Books:</b> <ol style="list-style-type: none"> <li>1. Havaldar Krishna and Cavale Vasant (2011), Sales and Distribution Management, Tata McGraw Hill Education.</li> <li>2. Still, Cundiff and Govoni (2011), Sales Management (Decision, Strategy and Cases), Pearson Education, India.</li> <li>3. Jobber and Lancaster (2011), Selling and Sales Management, Seventh Edition, Pearson Education, India.</li> </ol>	
	<b>Suggested Extra Readings</b> <ol style="list-style-type: none"> <li>1. Coughlan, Anderson, Stern, El-Ansary and Natarajan (2011), Marketing Channels, Seventh Edition, Pearson Education, India.</li> <li>2. Allen, R Y, Selling Dynamics, Tata McGraw Hill, New Delhi.</li> <li>3. Gupta Vaswar Das, Sales Management-The Indian Perspective, Prentice Hall, Delhi.</li> <li>4. Kotler, Keller, Koshy and Jha (2009), Marketing Management: A South Asian Perspective, Thirteenth Edition, Pearson Education, India.</li> <li>5. Kumar Arun and Meenakshi N (2011), Marketing Management, Second Edition, Vikas Publishing House Pvt.Ltd.</li> <li>6. Stern, Adell and Anne, Marketing Channels, Prentice Hall, Delhi.</li> </ol>	

<b>Course Code</b>	<b>MCO 306</b>
<b>Course Name</b>	<b>Retail Management</b>
<b>Credits Equivalent</b>	2 Credits: (One credit is equivalent to 10 hours of lectures / organized classroom activity/contact hours; 5 hours of fieldwork / Tutorial / teacher-led activity and 15 hours of other workloads such as independent individual/ group assignments, presentations, panel discussion, quizzes, local survey, etc.)
<b>Course Objectives</b>	The course is designed to: <ul style="list-style-type: none"> <li>• Providing students with a comprehensive understanding of the theoretical and applied aspects of retail management.</li> <li>• Describes and analyses the way retailing works, especially the activities and relationships.</li> <li>• Develop knowledge of contemporary retail management issues at the strategic level.</li> </ul>
<b>Course Outcome (Cos)</b>	<ol style="list-style-type: none"> <li>1. Understand the issues of retail operations and management</li> <li>2. Develop the skills to manage the retail brand in a competitive environment</li> <li>3. Application of retailing concepts in real time situations</li> <li>4. Design the retail market and loyalty strategies</li> </ol>
<b>Attendance</b>	Students are expected to attend all lectures in order to be able to fully benefit from the course. A minimum of 75% attendance is a must failing which a student may not be permitted to appear in the examination.
<b>Evaluation Criteria</b>	<ol style="list-style-type: none"> <li>1. Mid Term Examination: 20%</li> <li>2. End Term Examination: 60%</li> <li>3. Continuous Internal Assessment : 20% <ol style="list-style-type: none"> <li>a. Class participation = 5%</li> </ol> </li> </ol> <p>(Note: Below 75%=0, 75-80%=1, Above 80- 85%=2, Above 85-90%=3, Above 90-95%=4, Above 95%=5)</p> <ol style="list-style-type: none"> <li>b. Assignment/Presentation = 5%</li> <li>c. Case studies/Field Survey = 10%</li> </ol>

<b>MCO 306 Retail Management</b>														
<b>Program Outcomes</b>									<b>Program Specific Outcomes</b>					
<b>CO</b>	<b>PO<sup>1</sup></b>	<b>PO<sup>2</sup></b>	<b>PO<sup>3</sup></b>	<b>PO<sup>4</sup></b>	<b>PO<sup>5</sup></b>	<b>PO<sup>6</sup></b>	<b>PO<sup>7</sup></b>	<b>PO<sup>8</sup></b>	<b>PSO<sup>1</sup></b>	<b>PSO<sup>2</sup></b>	<b>PSO<sup>3</sup></b>	<b>PSO<sup>4</sup></b>	<b>PSO<sup>5</sup></b>	<b>PSO<sup>6</sup></b>
CO1	3									2				
CO2				3								1		
CO3			2							1		1		
CO4					2		2					1		

Unit	Course Contents	Hours
<b>I</b>	<b>Retail Overview and Landscape</b> <ul style="list-style-type: none"> <li>• Overview of Retailing and Retail World</li> <li>• Dynamics of Retailing &amp; Role of Retailing in Marketing Functions</li> <li>• Retailing Theory and Retail Formats</li> <li>• Global &amp; Indian Retail Scenario; and Liberalization: Impact on Retail Industry</li> <li>• Retail Customers and Determinants of Retail Brand Selection</li> <li>• Emerging Trends in Indian Retailing</li> <li>• <b>Practical:</b> Retail Market Survey</li> </ul>	<b>05</b>
<b>II</b>	<b>Retailing Strategies</b> <ul style="list-style-type: none"> <li>• Retail Marketing and Financial Strategy</li> <li>• Retail Location and Site Strategy</li> <li>• Retail Information System (RIS)</li> <li>• Relationship Issues in Retailing</li> <li>• <b>Case Study:</b> HPCL</li> </ul>	<b>04</b>
<b>III</b>	<b>Merchandise Management</b> <ul style="list-style-type: none"> <li>• Managing Merchandise Assortments</li> <li>• Merchandise Planning Systems</li> <li>• Sourcing Merchandise</li> <li>• Setting the Retail Price and Pricing Strategies</li> <li>• Communicating Retail Value to the Customers</li> <li>• <b>Virtual Visit:</b> Merchandise Management System of a Retail Brand</li> </ul>	<b>03</b>
<b>IV</b>	<b>Store Management and CVM</b> <ul style="list-style-type: none"> <li>• Retail Atmospherics; Internal &amp; External</li> <li>• Store Layout, Design &amp; Visual Merchandising</li> <li>• Customer Value Management &amp; CVM Cycle</li> <li>• Technology in Retailing</li> <li>• <b>Experiential Learning:</b> Designing Store Management Strategies</li> </ul>	<b>04</b>
<b>V</b>	<b>Rural &amp; e-Retailing</b> <ul style="list-style-type: none"> <li>• Rural Retailing</li> <li>• Foundation of e-Retailing</li> <li>• e-Retailing: The Application Domain</li> <li>• e-Retailing: The Current Trends</li> <li>• Artificial Intelligence and Retailing</li> <li>• Case Study</li> </ul>	<b>04</b>
	<b>Prescribed Text Books:</b> <ol style="list-style-type: none"> <li>1. Levy M., Weitz B.A and Pandit A. (2008), Retailing Management, 6th Edition, Tata McGraw Hill, New Delhi.</li> <li>2. Berman B., Evans J. R. and Mathur, Mini (2011), Retail Management, 11th Edition, Pearson Education, New Delhi.</li> <li>3. Sharma, D.P. (2009), e-Retailing, 1st Edition, Himalaya Publishing House, New Delhi.</li> </ol>	
	<b>Suggested Extra Readings</b> <ol style="list-style-type: none"> <li>1. Cox Roger, Brittain Paul (2011), Retailing, 5th Edition, Pearson Education, New Delhi.</li> <li>2. Srinivasan R. Srin, Srinivasan K. R. (2009), Cases in Retail Management, Bizantra.</li> <li>3. Varley Rosemary, Retail Product Management, 2nd Edition, Routledge.</li> <li>4. Singh Harjit (2011), Retail Management, S. Chand &amp; Company Ltd., New Delhi.</li> <li>5. Sheikh I. Arif, Fatima Kaneez (2011), Retail Management, Himalaya Publishing House, New Delhi.</li> </ol>	

<b>Course Code</b>	<b>MCO 307</b>
<b>Course Name</b>	<b>Project Planning and Management</b>
<b>Credits Equivalent</b>	2 Credits: (One credit is equivalent to 10 hours of lectures / organized classroom activity/contact hours; 5 hours of fieldwork / Tutorial / teacher-led activity and 15 hours of other workloads such as independent individual/ group assignments, presentations, panel discussion, quizzes, local survey, etc.)
<b>Course Objectives</b>	To provide an in-depth knowledge of the detailed procedures and documentation involved in cost ascertainment systems. To understand the concepts of management accounting and its application for managerial decision making.
<b>Course Outcome (Cos)</b>	<ol style="list-style-type: none"> <li>1. Understand the cost and management accounting techniques for evaluation, analysis and application in managerial decision making</li> <li>2. Compare and contrast marginal and absorption costing methods in respect of profit reporting</li> <li>3. Apply marginal and absorption costing approaches in job, batch and process environments</li> <li>4. Prepare and interpret budgets and standard costs and variance statements</li> </ol>
<b>Attendance</b>	Students are expected to attend all lectures in order to be able to fully benefit from the course. A minimum of 75% attendance is a must failing which a student may not be permitted to appear in the examination.
<b>Evaluation Criteria</b>	<ol style="list-style-type: none"> <li>1. Mid Term Examination: 20%</li> <li>2. End Term Examination: 60%</li> <li>3. Continuous Internal Assessment: 20% <ol style="list-style-type: none"> <li>a. Class participation = 5%</li> </ol> </li> </ol> <p>(Note: Below 75%=0, 75-80%=1, Above 80- 85%=2, Above 85-90%=3, Above 90-95%=4, Above 95%=5)</p> <ol style="list-style-type: none"> <li>b. Assignments/Presentation = 10%</li> <li>c. Case studies/Field Survey = 5%</li> </ol>

Program Outcomes									Program Specific Outcomes					
CO	PO <sup>1</sup>	PO <sup>2</sup>	PO <sup>3</sup>	PO <sup>4</sup>	PO <sup>5</sup>	PO <sup>6</sup>	PO <sup>7</sup>	PO <sup>8</sup>	PSO <sup>1</sup>	PSO <sup>2</sup>	PSO <sup>3</sup>	PSO <sup>4</sup>	PSO <sup>5</sup>	PSO <sup>6</sup>
CO1	1	1	1	1	--	--	--	1	--	2	2	--	2	2
CO2	3	3	1	2	--	3	--	2	2	2	2	--	2	2
CO3	3	1	1	1	1	3	--	--	--	3	3	3	2	--
CO4	3	3	3	3	--	--	3	--	2	2	2	3	--	3

Unit	Course Contents	Hours
I	<b>Project Management</b> <ul style="list-style-type: none"> <li>• Meaning, scope and need of project management</li> <li>• Life cycle of a project: Conception and selection, planning and scheduling, implementation and control, evaluation and termination.</li> </ul>	03
II	<b>Project Identification, Project Formation and Project Market and Demand</b> <ul style="list-style-type: none"> <li>• Project Identification, Sources of Project Ideas, Purpose and Need for Project Identification</li> <li>• Steps of Project Identification, Methodology for Project Identification</li> <li>• Project Identification for an Existing Company</li> <li>• Stage in Project Formulation</li> <li>• Techno-economic Analysis, Financial Analysis, Cost Benefit Analysis</li> <li>• Project Formulation and Preparation</li> <li>• Market and Demand Analysis and Methods of Demand Forecasting</li> </ul>	05
III	<b>Feasibility Study and Project Report</b> <ul style="list-style-type: none"> <li>• Nature of Project Feasibility Analysis, Need for Feasibility Studies, Components of Feasibility Study, Commercial and Economic Feasibility</li> <li>• Technical Feasibility, Financial Feasibility, Managerial Feasibility, Social Feasibility</li> <li>• Format of Feasibility Report and Project Report</li> </ul>	04
IV	<b>Commercial Viability</b> <ul style="list-style-type: none"> <li>• Market Analysis</li> <li>• Commercial Viability – Cost of Production and Profitability</li> <li>• Commercial Viability – Debt Service Coverage and Repayment Programme</li> <li>• Break-even Analysis</li> </ul>	04
V	<b>Project Control</b> <ul style="list-style-type: none"> <li>• Projected Control Purposes, Problems of Project Control</li> <li>• Gantt Charts, Milestone Charts</li> <li>• Critical Path Method (CPM)</li> <li>• Construction of a Network</li> <li>• Network Technique in Project Scheduling</li> <li>• Crashing Project Duration through Network</li> </ul>	04
<b>Prescribed Text Books:</b> 1. Balakrishnan, L., & Ramachandran, G. (2021). <i>Project management</i> (1st ed.). Himalaya Publishing House.		
<b>Suggested Text Books</b> <ol style="list-style-type: none"> <li>1. Prasanna, C., &amp; Prasanna, C. (2008). <i>Projects, planning, analysis, selection, financing, implementation and review</i>. Tata McGraw-Hill Publishing Company limited.</li> <li>2. Kerzner, H. (2017). <i>Project management: a systems approach to planning, scheduling, and controlling</i>. John Wiley &amp; Sons.</li> <li>3. Singh, N. (2000). <i>Project Management and Control</i>. Delhi: Himalaya Publishing House.</li> <li>4. Lock, D. (2020). <i>Project management</i>. Routledge.</li> <li>5. Burke, R. (2013). <i>Project management: planning and control techniques</i>. John Wiley &amp; Sons.</li> <li>6. Heagney, J. (2016). <i>Fundamentals of project management</i>. Amacom.</li> </ol>		



<b>Course Code</b>	<b>MCO 308</b>
<b>Course Name</b>	<b>Corporate Governance and Business Ethics</b>
<b>Course Category</b>	<b>Compulsory: Disciplinary Minor</b>
<b>Credits</b>	<b>2 Credits</b> (One credit is equivalent to 10 hours of lectures (online or class room) / activities / contact hours; 5 hours of practical / Tutorial / teacher-led activity and 15 hours of other workload such as independent individual/ group work/ obligatory/ optional work placement; literature survey/ library work; data collection/ field work; writing of papers/ projects/dissertation/thesis; seminars, etc.)
<b>Mode of Delivery</b>	Class Room
<b>Course Objective</b>	The purpose of this course is to sensitize the students about the various ethical and corporate governance issues in business management in the current environment.
<b>Course Outcomes</b>	CO-1: To enable the students to understand the concept, issues and challenges of Corporate Governance in India as well as in MNCs. CO-2: To increase the awareness on the ethical dimension of business, professional standards and the responsibilities of a business student in future. CO-3: To develop analytical skills for identifying and resolving corporate governance and social responsibility issues in business
<b>Attendance</b>	Students are expected to attend all lectures in order to be able to fully benefit from the course. A minimum of 75% attendance is a must failing which a student may not be permitted to appear in examination. But in case classes held through online mode requirement will be as per the university orders.
<b>Evaluation Criteria</b>	Mid Term Examination: 20% (20 Marks) End Term Examination: 60% (60 Marks) Internal Assessment: 20% (20 Marks) based on assignment, class participations, tests, Quizzes, discussion oral viva, Puzzles or case studies etc. )

	<b>Program Outcomes/Program Specific Outcomes</b>													
<b>CO</b>	PO <sub>1</sub>	PO <sub>2</sub>	PO <sub>3</sub>	PO <sub>4</sub>	PO <sub>5</sub>	PO <sub>6</sub>	PO <sub>7</sub>	PO <sub>8</sub>	PSO <sub>1</sub>	PSO <sub>2</sub>	PSO <sub>3</sub>	PSO <sub>4</sub>	PSO <sub>5</sub>	PSO <sub>6</sub>
CO <sub>1</sub>	2			2		3	1	1	3			2	3	3
CO <sub>2</sub>						3								3
CO <sub>3</sub>		2	1			2	1	1	2	2			3	2

<b>Course Contents</b>		
<b>Unit</b>	<b>Topic</b>	<b>Duration</b>
<b>I</b>	Evolution of corporate governance; Corporate Governance Principles, Theories & Models, CG developments in India; regulatory framework of corporate governance in India; SEBI guidelines on corporate governance; reforms in the Companies Act.	<b>5 Hours</b>
<b>II</b>	Corporate management vs. governance; internal constituents of the corporate governance; key managerial personnel (KMP); chairman- qualities of a chairman, powers, responsibilities and duties of a chairman; chief executive officer (CEO), role and responsibilities of the CEO.	<b>5 Hours</b>
<b>III</b>	Corporate Social Responsibility Meaning, Definitions, Need, Factors, Principles of CSR, CSR in India, CSR under the Companies Act, 2013, Corporate Governance and CSR, Environment Concern.	<b>4 Hours</b>
<b>IV</b>	Introduction to Business Ethics: The concept, nature and growing significance of Ethics in Business, Ethical Principles in Business, Ethics in Management, Theories of Business Ethics, Ethical Issues in Business, Business Ethics in 21st Century.	<b>3 Hours</b>
<b>V</b>	Ethics in various functional areas of Business: Ethics in Finance, Ethics in HRM, Ethics in Marketing, Ethics in Production and Operation Management.	<b>3 Hours</b>

### **Suggested Reading:**

1. Corporate Governance, Principles, policies and Practices – A.C. Fernando, Pearson Education
2. Mallin, C. A. (2004). Corporate Governance, Oxford University Press.
3. Business Ethics- Concepts and Cases – Manuel G. Velasquez
4. Corporate Governance – IICA, Taxman
5. Corporate Governance 1st Edition (English, Paperback, T. N. Satheesh Kumar)
6. Mandal, S.K. (2012):Ethics in Business and Corporate Governance, Tata McGraw---Hill Education, Private Limited
7. OECD, 2004, Revised OECD Principles of Corporate Governance, April 2004. <http://www.oecd.org/dataoecd/32/18/31557724.pdf>
8. Benn, S. and Bolton, D.(2011): Corporate Social Responsibility, SAGE Publications, Inc
9. The Art of Corporate Governance – Dr. Joffy George
10. Mallin, Christine A., Corporate Governance (Indian Edition), Oxford University Press, Delhi.
11. Blowfield, Michael, and Alan Murray, Corporate Responsibility, Oxford University Press.
12. Francesco Perrini, Stefano, and Antonio Tencati, Developing Corporate Social Responsibility-AEuropean Perspective, Edward Elgar.

13. Sharma, J.P., Corporate Governance, Business Ethics & CSR, Ane Books Pvt Ltd, New Delhi.
14. Manuel G. Velasquez, Business Ethics, Pearson Prentice Hall.
15. Ravindranath B. & Narayana B., Business Ethics, Vrinda Publications Pvt. Ltd
16. Journals-
  - a. ICSI – Chartered Secretary
  - b. ICSI – Student Company Secretary – E-bulletin
  - c. ProQuest: Journal of Business Ethics, Dordrecht.
  - d. ProQuest: Corporate Governance, Bradford
  - e. ProQuest: Corporate Social responsibility and environment Management; Chichester
17. Articles
  - Abdallah, H., & Valentine, B. (2009). Fundamentals and Ethics Theories of Corporate Governance. Middle Eastern Finance and Economics, 4, 88-96.
  - Alder, G. S. & Gilbert, J. (2006). Achieving ethics and fairness in hiring: going beyond the law. Journal of Business Ethics 68: 449---464.
  - Cazorra, A. (2006). Who cares about corruptions? Journal of international Business Studies, 37: 807---822
  - Donaldson, L., & Davis, J. H. (1991). Stewardship theory or agency theory: CEO governance and shareholder returns. Australian Journal of Management, 16(1), 49-64.
  - Donaldson, T. & Dunfee, T. W. (1999). Ties That Bind. Harvard School of Business Press, Boston, MA.
  - Fama, E., & Jensen, M. (1983). Separation of ownership and control. Journal of Law and Economics, 26(2), 301-325.
  - Jensen, M. C., & Meckling, W. H. (1976). Theory of the Firm: Managerial Behaviour, Agency Costs, and Ownership Structure. Journal of Financial Economics, 3(4), 305 - 350.
  - Jensen, M. C. (2001). Value Maximisation, Stakeholder Theory and the Corporate Objective Function. European Financial Management, 7(3), 297-317.
  - La Porta, R., Lopez-de-Silanes, F., Shleifer, A., & Vishny, R. (2000). Investor protection and corporate governance. Journal of Financial Economics, 58(1- 2), 3-27.
  - Pfeffer, J. (1978). Size and Composition of Corporate Board of Directors: The Organization and its Environment. Administrative Science Quarterly, 17(1), 29-218
  - Schleifer, A., & Vishny, R. W. (1997). A survey of corporate governance. Journal of Finance, 52(2), 737-783.
  - Tricker, R. I. (1994). International Corporate Governance. Simon & Schuster, Singapore.
  - Williamson, O. E. (1985). The Economic Institutions of Capitalism. New York: The Free Press.
  - Zingales, Luigi (1998). Corporate Governance. The New Palgrave Dictionary of Economics and the Law. Available at SSRN: <http://ssrn.com/abstract=46906> or <http://dx.doi.org/10.2139/ssrn.46906>.

### **Important Instructions for the Examiner**

The examiner is required to cover all course outcomes framed for a particular course in a balanced manner while setting 13 questions in all. The first question will be compulsory consisting of 20 MCQs/fill in the blanks/ true or false / one word questions covering the entire syllabus. The second will be of 6 short answer type questions (five marks each) and the third section will be of 6 long answer type questions (7.5 marks each). Wherever possible, the examiner may give a case study that will be equal to one question only.

The students shall be required to attempt four questions in section second as well as in section third in addition to the compulsory Question No. 1. The maximum time allotted for the major test is 03 (three) hours and the minimum passing marks will be 24 Marks in the End-term Exam.

<b>Course Code</b>	MCO 309
<b>Course Name</b>	Business Legislations
<b>Credits Equivalent</b>	2 Credits: (One credit is equivalent to 10 hours of lectures / organized classroom activity/contact hours; 5 hours of fieldwork / Tutorial / teacher-led activity and 15 hours of other workloads such as independent individual/ group assignments, presentations, panel discussion, quizzes, local survey, etc.)
<b>Course Objectives</b>	The course is designed to: <ul style="list-style-type: none"> <li>• Understand about Contract Act</li> <li>• Know the concepts of Sale of Goods Act 1930.</li> <li>• Know about negotiable instrument Act 1881</li> <li>• Know about Foreign management Act 2000</li> <li>• Know the concept of Intellectual Property Right Act 2016</li> </ul>
<b>Course Outcome (Cos)</b>	CO1: To learn the concepts of Business terms and Business Law CO2: To Learn the concept of negotiable instrument Act 1881 CO3: To Learn the concept of Foreign management Act 2000  CO4: To Learn the concept of Intellectual Property Right Act 2016
<b>Attendance</b>	Students are expected to attend all lectures in order to be able to fully benefit from the course. A minimum of 75% attendance is a must failing which a student may not be permitted to appear in the examination.
<b>Evaluation Criteria</b>	1. Mid Term Examination: 20% 2. End Term Examination: 60% 3. Continuous Internal Assessment : 20% <ul style="list-style-type: none"> <li>a. Class participation = 5%</li> </ul> (Note: Below 75%=0, 75-80%=1, Above 80- 85%=2, Above 85-90%=3, Above 90-95%=4, Above 95%=5) <ul style="list-style-type: none"> <li>b. Assignments/Presentation = 10%</li> <li>c. Case studies/Field Survey = 5%</li> </ul>

MCO-309- BUSINESS LEGISLATION														
Program Outcomes									Program Specific Outcomes					
CO	PO <sup>1</sup>	PO <sup>2</sup>	PO <sup>3</sup>	PO <sup>4</sup>	PO <sup>5</sup>	PO <sup>6</sup>	PO <sup>7</sup>	PO <sup>8</sup>	PSO <sup>1</sup>	PSO <sup>2</sup>	PSO <sup>3</sup>	PSO <sup>4</sup>	PSO <sup>5</sup>	PSO <sup>6</sup>
CO1	1			2						1				
CO2	1										2			
CO3	2											3		
CO4			2									3		

<b>Unit</b>	<b>Course Contents</b>	<b>Hours</b>
<b>I</b>	<b>Law of Contract-I</b> <ul style="list-style-type: none"> <li>• Nature of contract</li> <li>• Classification of contracts</li> <li>• Offer and acceptance</li> </ul>	<b>4</b>
<b>II</b>	<b>Law of Contract-II</b> <ul style="list-style-type: none"> <li>• Capacity of contract</li> <li>• Free Consent</li> <li>• Consideration</li> <li>• Discharge of Contracts</li> </ul>	<b>4</b>
<b>III</b>	<b>Sales of Goods Act, 1930</b> <ul style="list-style-type: none"> <li>• Formation of contract of sale goods and their classification</li> <li>• Unpaid seller</li> <li>• Condition and Warranty</li> <li>• Agency contract, Right and duties of Agent,</li> </ul>	<b>4</b>
<b>IV</b>	<b>Negotiable Instrument Act 1881</b> <ul style="list-style-type: none"> <li>• Meaning and Characteristics of Negotiable Instrument,</li> <li>• Promissory Notes and Bills of Exchange- Concept &amp; Essential Elements</li> <li>• Distinguish between Promissory note and Bill of Exchange.</li> <li>• Cheques, Types of Cheque and Penalties in case of dishonour of certain cheques</li> <li>• Holder, Holder in Due Course,</li> <li>• Noting of Bill</li> </ul>	<b>5</b>
<b>V</b>	<b>Intellectual Property Right Act 2016</b> <ul style="list-style-type: none"> <li>• Patent, Copyright and Trademark Act.</li> <li>• Process of filing Patent, Copyright and Trademark Act</li> </ul>	<b>3</b>
	<b>Prescribed Text Books:</b> <ol style="list-style-type: none"> <li>1. Kuchhal M.C,( 2023) Business Law, Vikas publishing house, New Delhi</li> <li>2. Singh Avtar, Malik Varun, (2023), Eastern Book Company.</li> </ol>	
	<b>Suggested Extra Readings</b> <ol style="list-style-type: none"> <li>1. Gogna P.P.S., (2008).Mercantile Law. 4th Edition. S. Chand &amp; Co. Ltd., India.</li> <li>2. Pathak Akhileshwar, (2010). Legal Aspects of Business. Tata McGraw Hill.</li> <li>3. Shukla M.C., (2007).Mercantile Law,S. Chand &amp; Company Ltd.</li> <li>4. Kapoor N. D., (2009). Elements of mercantile Law. Sultan Chand and Company, India.</li> <li>5. Ramachandra K., Chandrashekara B., Kanakatee Chandrakant, (2010).Legal Aspects of Business Text and Cases. Himalya Publishing House Pvt. Limited, India.</li> </ol>	

**Course Code**  
**Course Name**  
**Credits Equivalent**  
**Course Objectives**

**MCO 310**  
 Experiential Learning and Practical Training  
 2 Credits  
 The course is designed to make students-

- Understand the actual business environment and organizational settings.
- Sensitize towards the workplace peculiarities and functioning.
- Develop orientation for managerial decision-making and orientation to take decisions under different situations of uncertainty and risk.
- Learn the techniques and methodology of conducting reality-based projects.
- Avail the opportunity of being a part of professional networks.
- Enter into the pool of potential managers from where the industry/organizations could draw executives of for fulfilling their needs and requirements.
- Critically analyse the organizational structure and its processes by conducting SWOT analysis.

**Course Outcome (Cos)**

1. (LK): Equip the students with latest knowledge about the business.
2. (PK): Learn the practical skills such as communication, interpersonal relations, team-building, leadership, and decision making during the period of internship.
3. (MC): They get the opportunity to observe and critically examine the implementation of the management concepts learnt during the two semester’s exhaustive study.
4. (CP): It is also a process of developing their confidence and personality.

**Duration**

The duration of Experiential Learning and Practical Training would be 6-8 weeks or as the case may be (only after the approval of the HOD).

<b>Course Code: MCO 310, Course Name: Experiential Learning and Practical Training</b>														
<b>Program Outcomes/Program Specific Outcomes</b>														
<b>CO</b>	<b>PO<sub>1</sub></b>	<b>PO<sub>2</sub></b>	<b>PO<sub>3</sub></b>	<b>PO<sub>4</sub></b>	<b>PO<sub>5</sub></b>	<b>PO<sub>6</sub></b>	<b>PO<sub>7</sub></b>	<b>PSO<sub>8</sub></b>	<b>PSO<sub>1</sub></b>	<b>PSO<sub>2</sub></b>	<b>PSO<sub>3</sub></b>	<b>PSO<sub>4</sub></b>	<b>PSO<sub>5</sub></b>	<b>PSO<sub>6</sub></b>
CO <sub>1</sub>	1	2					2	1	1	3		2	1	1
CO <sub>2</sub>		3	3		1									
CO <sub>3</sub>														
CO <sub>4</sub>				1			1							

<p><b>Evaluation Criteria</b></p>	<p><b>1. Continuous Internal Assessment: 40% (40 Marks)</b>  <b>This comprises of the following three components:</b>  A: Faculty /Industry Mentor’s Feedback-20% (20 Marks)  B: Presentation- 20% (20 Marks)  <b>Presentation shall contain the following information:</b>  a. General Overview of the Company  - Introduction  - SWOT/ETOP/PEST Analysis of Different Functional Areas  b. Overall Learning during the training period  <b>The presentation will be evaluated on the following criteria:</b></p> <ul style="list-style-type: none"> <li>• Quality of content presented</li> <li>• Proper planning for presentation</li> <li>• Effectiveness of presentation</li> <li>• Knowledge, skills and learning’s</li> </ul> <p><b>2. Experiential Learning and Practical Training Report : 60% (60 Marks)</b>  <b>This comprises of the following two components:</b>  Part A: About the Organization- 30% (30 Marks)</p> <ul style="list-style-type: none"> <li>• General Understanding about the Company in terms of management concepts such as SWOT/ ETOP/ PEST analysis.</li> <li>• Organizational Structure and Decision-making process with respect to the company where the student is undergoing his/her training.</li> <li>• Best Management Practices in terms of unique and innovative practices being followed by the company.</li> <li>• Any specific problem identified by the student in the organization where he/she is undergoing his/her internship training.</li> </ul> <p>Part B: Learning Experience- 30% (30 Marks)  The evaluation is based on the following criteria:</p> <ul style="list-style-type: none"> <li>• Any managerial assignment or project undertaken. (5 Marks)</li> <li>• Attendance record, daily diary, departmental reports duly shall also be analysed along with the Internship Report.(5 Marks)</li> <li>• Any stipend received during internship.(5 Marks)</li> <li>• Any appreciation letter received during internship period. (5 Marks)</li> <li>• Any incentives based on performance received during internship period. (5 Marks)</li> <li>• Extra Weightage (Bonus Marks) would be given to the students who get a PPO (Pre-Placement Offer) (5 Marks)</li> </ul> <p><b>Note:</b><i>To claim marks in Part B the students are required to submit documentary evidence on the date of evaluation.</i></p>
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**Guidelines for the Students:**

- Student(s) will complete 6 weeks of training under the constant supervision and guidance of Industry Supervisor as well as Faculty Mentor.
- In case a student fails to successfully complete training, he/she would be required to repeat the training in the next Summer Internship time.
- The training report will be assessed in view of the tasks accomplished as assigned to the student and the comments of Industry Supervisor(s) on his/her conduct and performance.
- Minimum pass marks will be 50.
- The student would submit a certification from the Industry Supervisor on the letter head of the organization.
- Submission of Daily Log and Fortnightly Report to the Faculty Mentors (Formats are given in the Internship Manual)
- Proper completion of Forms given in various Annexures to be filled and submitted to faculty mentors and shall be part of the Internship Report.
- The format for the report shall include
  - Font Style-Times New Roman
  - FontSize-12 with1.5 spacing only.
  - Spacing 1.5
- Annexures attached shall be part of the Report.



**STUDENT RECORD BOOK**

Name:.....

Roll No. ....

Department (undertaking internship): .....

Please list down the activities undertaken by you in the table.

Provide details or any specific experiences, either good or bad.

<b>Week</b>	<b>Tasks Undertaken</b>	<b>Learning Outcome</b>
1		
2		
3		
4		
5		
6		

**Signature of the Student**

Note: Students are required to send report to their respective faculty mentor on a weekly basis.

**Industry Mentor's Feedback Report**

(Industry Mentor is requested to give his/her assessment about the work and conduct of the student at the end of Hands-on training)

**Name of the student:**

**Department of Internship Training:**

**Kindly give your feedback on the scale of 1 to 5 where 1-Improvement Essential; 2-Improvement Desirable; 3- Acceptable; 4- Good; 5- Excellent**

S. No.	Criteria	1	2	3	4	5
1	Punctual and regular for internship training					
2	Completes work accurately and thoroughly					
3	Understands assignments, follows instructions and takes initiative					
4	Works independently					
5	Accepts responsibility					
6	Cooperative in working relationships					
7	Quality of Work					
8	Interpersonal Skills					
9	Creates a positive impression					
10	Professionalism in behaviour					

Signature

Full Name of the Mentor (Designation)

Name and Address of the Organisation

Note: Use the space below (and/or attach separate sheet to elaborate on any aspect of the above). Also comment on any additional areas of strength or concern.

**Faculty Mentor's Feedback Report**

(Faculty Mentor is requested to give his/her assessment about the work and conduct of the student while preparing the Report)

**Name of the student:**

**Internship Training:**

**Kindly give your feedback on the scale of 1 to 5 where 1-Improvement Essential; 2-Improvement Desirable; 3- Acceptable; 4- Good; 5- Excellent**

S. No.	Criteria	1	2	3	4	5
1	Punctuality					
2	Knowledge about the Company					
3	Understanding of the SWOT/PEST/ETOP Analysis					
4	Learnings during the Internship period					
5	Sincerity in making of Internship report					
6	Understanding about the corporate work culture					
7	Reporting during the Internship period					
8	Efforts in the preparation of the Internship report					
9	Positive towards accepting criticism					
10	Overall impression about his/her work and personality					

Signature

Full Name of the Mentor (Designation)

Note: Use the space below (and/or attach separate sheet to elaborate on any aspect of the above). Also comment on any additional areas of strength or concern.

(Title.....)

**An Experiential Learning/Practical Training Report**

Submitted to

The Central University of Himachal Pradesh

For the award of degree of

**Master of Commerce (M Com)**

In the department of Commerce,

School of Commerce and Management Studies (SCMS)



Under the Mentorship of

Name of the Mentor.....

By

Name of the Students .....

Registration No: (.....)

M.Com-Batch (.....)

Central University of Himachal Pradesh, Dharamshala, Kangra HP

### **Declaration cum Certificate**

I declare that the **Experiential Learning and Practical Training Report** entitled “Title of the report” is a record of original work undertaken by me for the award of the degree of Master of Commerce under the mentorship of Name and Academic Designation of Supervisor, Department of Commerce, School of Commerce and Management Studies, Central University of Himachal Pradesh. I hereby confirm the originality of the work and ensure that this has not formed the basis for the award of any degree, diploma, associateship, fellowship, or other titles.

Place:  
Date:

Name of the Student:  
Roll No.  
Name of Department:

Signature of the Mentor

Name of the Mentor  
Designation  
Name of Department  
Central University of Himachal Pradesh



<b>Course Contents</b>		
<b>Unit</b>	<b>Topic</b>	<b>Duration</b>
<b>I</b>	<b>Introduction to Research</b> <ul style="list-style-type: none"> <li>• Meaning and role of research, Research philosophies and approaches</li> <li>• Hallmark of scientific research, Research Types, Terminology of research</li> <li>• Ethics in research</li> <li>• Research process, Theoretical framework</li> </ul>	<b>7 Hours</b>
<b>II</b>	<b>Research Problem Specification</b> <ul style="list-style-type: none"> <li>• Research ideas, Analyzing the research problems, the role of reviewing past literature</li> <li>• Theoretical framework; theory and fact and its relationship</li> <li>• Hypothesis; concept, purpose, types and formulation</li> </ul>	<b>8 Hours</b>
<b>III</b>	<b>Research Design and Measurement Scales</b> <ul style="list-style-type: none"> <li>• Problem structure and research design, Element of research design</li> <li>• Research Strategies; Types, Trade-offs and compromises</li> <li>• Sampling Techniques and sampling issues</li> <li>• Measurement: Concept, need, process</li> <li>• Scaling; procedures and techniques</li> </ul>	<b>8 Hours</b>
<b>IV</b>	<b>Data in Research; Sources and Data Collection Techniques</b> <ul style="list-style-type: none"> <li>• Data : Level of measurement and Types (Metric, Non-Metric)</li> <li>• Primary and Secondary data; nature, sources, merits, and limitations</li> <li>• Methods of data collection; Census and Survey Method</li> <li>• Primary data collection techniques</li> <li>• Instrument design and testing</li> <li>• Data arrangements; coding, entry and editing</li> </ul>	<b>9 Hours</b>
<b>V</b>	<b>Data Analysis and Report Writing</b> <ul style="list-style-type: none"> <li>• Qualitative data analysis; steps and methods</li> <li>• Quantitative data analysis;</li> <li>• Hypothesis testing; Concepts and procedures, parametric and non parametric test</li> <li>• Univariate, Bivariate and Multivariate analysis</li> <li>• Communicating research results; Report formats and report writing</li> <li>• Pre-requisites of a good report; References, Bibliography, Appendices</li> </ul>	<b>8 Hours</b>
<b>Preferred Text Books:</b> <ol style="list-style-type: none"> <li>1. Bougie, R. &amp; Sekaran, U., (2021), Research Methods for Business: A Skill-Building Approach(8e), (An Indian Adaptation by Srivastava, M), Wiley India.</li> <li>2. Malhotra, Naresh. K. &amp; Das, Satyabhusan (2011), Marketing Research: An Applied Orientation, 6<sup>th</sup> Edition, Pearson Education, New Delhi.</li> <li>3. Ghauri, P. &amp; Gronhaug, K. (2011), Research Methods in Business Studies: A Practical Guide, Pearson, New</li> </ol>		

Delhi.

**Other Suggested Readings**

1. Meyers, L. S., Gamst, G., & Guarino, A. J. (2017). *Applied Multivariate Research: Design and Interpretation*. Sage Publications.
2. Leedy, P. D., & Ormrod, J. E. (2019). *Practical Research: Planning and Design*. Pearson.
3. Scheaffer, R. L., Mendenhall, W., & Ott, R. L. (2011). *Elementary Survey Sampling*. Cengage Learning.
4. Alred, G. J., Brusaw, C. T., & Oliu, W. E. (2009). *Handbook of technical writing*. Macmillan.
5. Lee Nick & Lings Ian. (2010). *Doing Business Research: A Guide to Theory and Practice*, Sage Publications India Pvt Ltd, New Delhi.
6. Krishnaswamy K N; Sivakumar Appa Iyer & Mathirajan M (2006), *Management Research Methodology: Integration of Principles, Methods and Techniques*, Pearson, New Delhi.
7. Krishnaswamy K N, Sivakumar Appa Iyer & Mathirajan M (2006), *Management Research Methodology: Integration of Principles, Methods and Techniques*, Pearson, New Delhi.



<b>Course Code</b>	MCO 312
<b>Course Name</b>	Literature Review and Research Proposal
<b>Credits Equivalent</b>	<b>4 Credits:</b> (One credit is equivalent to 10 hours of lectures / organized classroom activity/contact hours; 5 hours of fieldwork / Tutorial / teacher-led activity and 15 hours of other workloads such as independent individual/ group assignments, presentations, panel discussion, quizzes, local survey, etc.)
<b>Course Objectives</b>	The course is designed to: <ol style="list-style-type: none"> <li>1. Give students a grasp of the fundamentals of doing a successful literature review.</li> <li>2. Exhibit the capacity to assess current literature critically.</li> <li>3. Develop the critical abilities required to carry out innovative research.</li> </ol>
<b>Course Outcome (Cos)</b>	<ol style="list-style-type: none"> <li>1. CO1: Understanding of different kinds of reviews of empirical research.</li> <li>2. CO2: Crafting a proposal for research.</li> <li>3. CO3: Resolving local problems for businesses or industry, thereby fostering a close partnership between academia and business.</li> <li>4. CO4: Enhancing the students' writing and analytical abilities.</li> </ol>
<b>Attendance</b>	Students are expected to attend all lectures in order to be able to fully benefit from the course. A minimum of 75% attendance is a must, failing which a student may not be permitted to appear in the examination.
<b>Evaluation Criteria</b>	<p><b>Mid Term Evaluation (Internal)</b> Weightage- 20% Marks- 40 Marks (It will be conducted and evaluated by the concerned mentor based on Literature Review, Gaps Identified, and finalization of Research Topic. The list of the research topics will be finalized and the same will be notified by the department.)</p> <p><b>Internal Continuous Assessment</b> Weightage- 20% Marks- 40 Marks (It will be based on the mentor-mentee session attendance and involvement to be provided by the concerned mentor.)</p> <p><b>End Term Evaluation (Internal)</b> Weightage- 60% Marks- 120 Marks Research Proposal: The students are required to submit the research proposal to their respective mentors. It will be first evaluated by the mentor based on the predetermined criteria based on topic, originality, theoretical framework, literature review, research design, formatting, and presentation.) (To be finally evaluated by a committee headed by the HoD)</p>

**Course Articulation Matrix of MCO 312 (Literature Review and Research Proposal)**

Program Outcomes									Program Specific Outcomes					
CO	PO <sup>1</sup>	PO <sup>2</sup>	PO <sup>3</sup>	PO <sup>4</sup>	PO <sup>5</sup>	PO <sup>6</sup>	PO <sup>7</sup>	PO <sup>8</sup>	PSO <sup>1</sup>	PSO <sup>2</sup>	PSO <sup>3</sup>	PSO <sup>4</sup>	PSO <sup>5</sup>	PSO <sup>6</sup>
CO1	1	2	--	--	--	--	2	1	1	3	--	2	1	1
CO2	--	3	3	--	1	--	--	--	--	--	--	--	--	--
CO3	--	--	--	--	--	--	--	--	--	--	--	--	--	--
CO4	--	--	--	1	--	--	1	--	--	--	--	--	--	--

Unit	Course Contents	Hours
<b>I</b>	<b>Introduction to Literature Review</b> Literature Review: Meaning and Purpose Sources of literature. Types of Literature Review Structuring the Literature Review <i>Practice Exercises</i>	<b>8</b>
<b>II</b>	<b>Conducting a Literature Review</b> Reading a Research Paper Identifying Themes and Gaps in Literature Identifying the Research Problem Citations and Referencing Style-APA Style <i>Practice Exercises</i>	<b>8</b>
<b>III</b>	<b>Bibliometric Analysis</b> Bibliometric Analysis-An Introduction Databases for Bibliometric Analysis Conducting Bibliometric Analysis <i>Practice Exercises</i>	<b>8</b>
<b>IV</b>	<b>Writing Research Proposal</b> Structure of a Research Proposal Writing the Introduction for Research Writing Literature Review for Research Identifying the Gap in Literature <i>Practice Exercises</i>	<b>8</b>
<b>V</b>	<b>Developing the Research Proposal</b> Formulating the Objectives for Research Proposal Drafting a Research Methodology for Research Proposal Writing the Practical Implications of Research <i>Proposal Writing &amp; Presentation</i>	<b>8</b>
	<b>Prescribed Text Books:</b>  1. Ridley, Diana. (2012). The Literature Review-A Step-by-Step Guide for Students. Second Edition. Sage. 2. Galvan, J. L., Galvan, M. C. (2017). Writing Literature Reviews: A Guide for Students of the Social and Behavioral Sciences. United Kingdom: Taylor & Francis.	
	<b>Suggested Extra Readings</b>  3. Angela Boland, Gemma Cherry, Rumona Dickson. (2017). Doing a Systematic Review- A Student's Guide. Second Edition. Sage. 4. Andrew Booth, Anthea Sutton, Mark Clowes, Marrison Martyn-St James. (2021). Systematic Approaches to a Successful Literature Review. 5. Michael Borenstein, Larry V. Hedges, Julian P. T. Higgins, Hannah R. Rothstein. (2021). Introduction to Meta-Analysis. Second Edition. Wiley.	
	<b>Research Paper Reading</b> 6. Snyder, H. (2019). Literature review as a research methodology: An overview and guidelines. Journal of business research, 104, 333-339. 7. Linnenluecke, M. K., Marrone, M., & Singh, A. K. (2020). Conducting systematic literature reviews and bibliometric analyses. Australian Journal of Management, 45(2), 175-194.	

## Guidelines for the Research Proposal

1. The students will undertake the course under the guidance of the allotted faculty mentor.
2. The Head of the Department in consultation with all the faculty members shall notify the allotment of mentors for the entire period of the M.Com. Program to each student.
3. The students must complete each stage of progress in a stipulated time to take part in the mid-term and end-term evaluation process.
4. The allotted mentor shall be responsible for the evaluation and submission of awards of mid-term evaluation.
5. The end-term evaluation shall be done by the committee under the Chairmanship of the Head of Department (HoD).
6. The research proposal must be in accordance to the guidelines issued by the department from time to time.
7. It is mandatory to submit the research proposal (hard and soft copy) to the mentor on the date mentioned in the mid-term date sheet and the end-term date sheet.
8. Keeping in view the interest of the students and the learning stage, the total similarity in the research proposal must not exceed 10 percent at the time of submission.

### **Format for the Research Proposal**

Font–New Times Roman, Font Size–12, Spacing1.5, Maximum pages–10 Heading – Bold, Page numbering – numeric, on the right bottom of page

### **Content of the Research Proposal**

- 1- Introduction or Background of the Study
1. Review of Literature and Gaps Identified
2. Aims and Objectives
3. Research Methodology
4. Practical Implications
5. Tentative Chapter Scheme
6. Annexure –References

(Any Research Proposal not meeting these guidelines will be rejected)

Title

**A Research Proposal**

Submitted to the Central University of Himachal Pradesh

In partial fulfillment for the Degree of  
Master of Commerce (M. Com)

In the Department of Commerce  
School of Commerce & Management Studies



Under the supervision of

Name of the Mentor:.....

Designation:.....

By

Name of the Student:.....

Registration No:.....

Month, Year

Department of Commerce  
School of Commerce & Management Studies  
Central University of Himachal Pradesh

<b>Course Code</b>	<b>MCO 313</b>
<b>Course Name</b>	<b>Computer Applications in Commerce</b>
<b>Credits Equivalent</b>	2 Credits
<b>Course Objectives</b>	The objective of this paper is to provide computer skills and knowledge for commerce students and to enhance the student understands of usefulness of information technology tools for business operations.
<b>Course Outcomes (Cos)</b>	<p><b>CO1:</b> students will be able to understand the concept of computer and its basics.</p> <p><b>CO2:</b> Students will be able to use the MS office in day to day activities.</p> <p><b>CO3:</b> Students will be able to use basic financial and mathematics functions of MS Excel.</p> <p><b>CO4 :</b>Students will be able to make presentations with the help of Power point Tools, also able to maintain accounts in computerized form.</p>
<b>Attendance</b>	Students are expected to attend all lectures in order to be able to fully benefit from the course. A minimum of 75% attendance is a must failing which a student may not be permitted to appear in the examination.
<b>Evaluation Criteria</b>	<ol style="list-style-type: none"> <li>1. Mid Term Examination: 20%</li> <li>2. End Term Examination: 60% ( Practical for 20 marks. The practical examination will be for 1 hour.</li> <li>3. Continuous Internal Assessment : 20% <ol style="list-style-type: none"> <li>a. Class participation = 5%</li> </ol> </li> </ol> <p>(Note: Below 75%=0, 75-80%=1, Above 80- 85%=2, Above 85-90%=3, Above 90-95%=4, Above 95%=5)</p> <ol style="list-style-type: none"> <li>b. Assignment/Presentation = 5%</li> <li>c. Case studies/Field Survey = 10%</li> </ol>

MCO 313 Computer Applications in Commerce														
Program Outcomes								Program Specific Outcomes						
CO	PO <sup>1</sup>	PO <sup>2</sup>	PO <sup>3</sup>	PO <sup>4</sup>	PO <sup>5</sup>	PO <sup>6</sup>	PO <sup>7</sup>	PO <sup>8</sup>	PSO <sup>1</sup>	PSO <sup>2</sup>	PSO <sup>3</sup>	PSO <sup>4</sup>	PSO <sup>5</sup>	PSO <sup>6</sup>
CO1					3						3			
CO2		2			3					2	3			
CO3		2			3						3			
CO4		1	2		3					2	3			

<b>Unit</b>	<b>Course Contents</b>	<b>Hours</b>
<b>I</b>	Introduction to Computer and Internet -Characteristics of Computers, The Computer System, Parts of Computers; Networking, wireless Networking; Operating System- Introduction to Operating Systems, Usage of payment gateways. WWW and Web Browsers: Web Browsing software, Surfing the Internet, Chatting on Internet, Basic of electronic mail, Using Emails, Document handling.	<b>6</b>
<b>II</b>	Word Processing Introduction to word Processing, Word processing concepts, Use of Templates, Working with word document: Editing text, Find and replace text, Formatting, spell check, Autocorrect, Autotext; Bullets and numbering, Tabs, Paragraph Formatting, Indent, Page Formatting, Header and footer, Tables: Inserting, filling and formatting a table; Inserting Pictures and Video; Mail Merge: including linking with Databases and spreadsheet files; Printing documents; Citations and Footnotes. Creating Business Documents using the above facilities.	<b>8</b>
<b>III</b>	Preparing Presentations Basics of presentations: Slides, Fonts, Drawing, Editing; Inserting: Tables, Images, texts, Symbols, hyper linking, Media; Design; Transition; Animation; and Slideshow. Creating Business Presentations using above facilities	<b>5</b>
<b>IV</b>	Spreadsheet concepts, Managing worksheets; Formatting, Entering data, Editing, and Printing a worksheet; Handling operators in formula, Project involving multiple spreadsheets, Organizing Charts and graphs Generally used Spreadsheet functions: Mathematical, Statistical, Financial, Logical, Date and Time, Lookup and reference, Database, and Text functions.	<b>6</b>
<b>V</b>	Computerized Accounting System (using any popular accounting software); Creation of Vouchers; recording transactions; preparing reports, cash book, bank book, ledger accounts, trial balance, Profit and loss account, Balance Sheet.	<b>15</b>

**Prescribed Text Books:**

Madan Sushila, Computer Applications in Business, Scholar Tech Press  
 Morley, Deborah and Charles S. Parker (2007) Fundamentals of Computers (New Delhi : Learning India Pvt. Ltd.)  
 Elmasari, Ranez and Shamkant B. Navathe, Fundamentals of Database Systems, Pearson Education.  
 Mathur Shruti and Jain Pooja, Computer Applications in Business, Galgotia Publishing Company  
 Sharma S.K. and Bansal Mansi, Computer Applications in Business, Taxmann  
 Wayne Winston, Data Analysis & Business Modeling, PHI.

**Suggested Extra Readings**

Rajaraman,V. Introduction to Information Technology. PHI.  
 Eliason, A.L., On-line Business Computer-Application Science Research Associates Chicago.  
 Curtis D. Frye, Step by Step Microsoft Excel 2010, PHI.  
 Leon A. and Leon M. Fundamentals of Information Technology. Leon, Vikas. Publishing.  
 Sinha, Pradeep K. and Preeti Sinha. Foundation of Computing. BPB Publication.  
 Kumar, Muneesh. Business Information System. Vikas Publishing House. 8. Eliason, A. L., On-line Business Computer Applications, Science Research Associates, Chicago.

<b>Course Code</b>	<b>MCO401</b>
<b>Course Name</b>	<b>Financial and Commodity Derivatives</b>
<b>Credits Equivalent</b>	2 Credits: (One credit is equivalent to 10 hours of lectures / organized classroom activity/contact hours; 5 hours of fieldwork / Tutorial / teacher-led activity and 15 hours of other workloads such as independent individual/ group assignments, presentations, panel discussion, quizzes, local survey, etc.)
<b>Course Objectives</b>	To provide a comprehensive understanding of derivatives, including their meaning, types, market structures, and trading strategies, enabling students to analyze and apply various derivative instruments in financial markets effectively.
<b>Course Outcome (Cos)</b>	<ol style="list-style-type: none"> <li>Analyse the nature and types of derivatives, distinguishing between commodity and financial derivatives.</li> <li>Evaluate the hedging process and its objectives, utilizing short and long hedge strategies effectively.</li> <li>Assess the mechanisms and features of forward contracts, futures contracts, swaps, and options, considering their roles in risk management and speculation.</li> <li>Compare and contrast Indian and international derivatives markets, interpreting regulatory guidelines and identifying strategies for enhancing the Indian derivative market's efficiency.</li> </ol>
<b>Attendance</b>	Students are expected to attend all lectures in order to be able to fully benefit from the course. A minimum of 75% attendance is a must failing which a student may not be permitted to appear in the examination.
<b>Evaluation Criteria</b>	<ol style="list-style-type: none"> <li>Mid Term Examination: 20%</li> <li>End Term Examination: 60%</li> <li>Continuous Internal Assessment: 20% <ol style="list-style-type: none"> <li>Class participation = 5%</li> </ol> </li> </ol> <p>(Note: Below 75%=0, 75-80%=1, Above 80- 85%=2, Above 85-90%=3, Above 90-95%=4, Above 95%=5)</p> <ol style="list-style-type: none"> <li>Assignments/Presentation = 10%</li> <li>Case studies/Field Survey = 5%</li> </ol>

MCO 401 Financial and Commodity Derivatives														
Program Outcomes									Program Specific Outcomes					
CO	PO <sup>1</sup>	PO <sup>2</sup>	PO <sup>3</sup>	PO <sup>4</sup>	PO <sup>5</sup>	PO <sup>6</sup>	PO <sup>7</sup>	PO <sup>8</sup>	PSO <sup>1</sup>	PSO <sup>2</sup>	PSO <sup>3</sup>	PSO <sup>4</sup>	PSO <sup>5</sup>	PSO <sup>6</sup>
CO1	--	2	1	1	--	1	1	1	--	1	1	--	1	--
CO2	1	1	2	2	--	3	--	2	2	1	2	--	--	--
CO3	--	3	3	3	--	3	--	--	--	3	3	3	3	--
CO4	--	3	3	3	--	--	2	--	2	2	--	2	--	3

<b>Unit</b>	<b>Course Contents</b>	<b>Hours</b>
<b>I</b>	Derivative: Meaning, Types, Nature, Brief History, Commodity Derivatives and Financial Derivatives, Derivative Market – Types, Structure, Participants, Recent Trends & Growth, Future Prospects.	<b>04</b>
<b>II</b>	The Hedging Process, Short Hedge & Long Hedge. Hedging process, Objectives & Benefits of Hedging, Forward Contracts–Meaning, Features, Types, Mechanism; Forward Market – Nature, Speculation, Arbitrage & Risk Management;	<b>04</b>
<b>III</b>	Futures Contract – Meaning, Features, Mechanism & Settlement; Margin – Types, Futures Exchange & Clearing House – Mechanism, Marking to Market, Futures in India; Swaps – Meaning, Features, Types, Mechanism; Trading Strategies relating Swaps	<b>04</b>
<b>IV</b>	Options Contract – Meaning, Features, Types, Mechanism & Settlement; Options Pricing Models – Black Scholes Model, Binomial Model, Index Options, Barrier Option, Compound Option	<b>04</b>
<b>V</b>	Indian vs. International Derivatives Market; SEBI Guidelines regarding derivatives, Present Status of derivatives in India. Conditions necessary to improve the Derivative Market in India.	<b>04</b>
	<p><b>Prescribed Text Books:</b></p> <p>1. Agarwal, O. P. (2023). Financial Derivatives and Risk Management (3rd ed.). Himalaya Publication house.</p> <p><b>Suggested Reading</b></p> <p>1. Hull, John C. (2009). Introduction to Futures and Options market. New Delhi: Prentice Hall of India</p> <p>2. Cox, John C and Rubinstein. (2008). Options Markets. New Jersey: Prentice Hall Publications</p> <p>3. Marshall, John F. &amp; Bansal Vipul, K. (2010). Financial Engineering: A complete guide to financial innovation. New Delhi: PHI learning Pvt. Ltd.</p> <p>4. Bansal, and Bansal. (2010). Derivatives and financial Innovation. New Delhi: McGraw Hill</p> <p>5. Brennet, M. (2008) Option Pricing: Theory &amp; Applications. Toronto: Lexington Books</p>	



<b>Course Code</b>	<b>MCO 402</b>
<b>Course Name</b>	<b>Financial Services</b>
<b>Credits Equivalent</b>	2 Credits: (One credit is equivalent to 10 hours of lectures / organized classroom activity/contact hours; 5 hours of fieldwork / Tutorial / teacher-led activity and 15 hours of other workloads such as independent individual/ group assignments, presentations, panel discussion, quizzes, local survey, etc.)
<b>Course Objectives</b>	The course is designed to: <ul style="list-style-type: none"> <li>• To provide learners with a comprehensive understanding of financial services.</li> <li>• Enable students to understand a framework for Financial Services available in Indian economy</li> <li>• Enable the students to know about banking and insurances services.</li> <li>• Enable the students to know about the emerging areas in financial system</li> </ul>
<b>Course Outcome (Cos)</b>	<ul style="list-style-type: none"> <li>• Understand the complexities of financial system.</li> <li>• Development of knowledge related to financial services.</li> <li>• Application of service knowledge in real-time situation.</li> <li>• Understanding the flagship programs of government of India</li> </ul>
<b>Attendance</b>	Students are expected to attend all lectures in order to be able to fully benefit from the course. A minimum of 75% attendance is a must failing which a student may not be permitted to appear in the examination.
<b>Evaluation Criteria</b>	<ol style="list-style-type: none"> <li>1. Mid Term Examination: 20%</li> <li>2. End Term Examination: 60%</li> <li>3. Continuous Internal Assessment : 20% <ol style="list-style-type: none"> <li>a. Class participation = 5%</li> </ol> </li> </ol> <p>(Note: Below 75%=0, 75-80%=1, Above 80- 85%=2, Above 85-90%=3, Above 90-95%=4, Above 95%=5)</p> <ol style="list-style-type: none"> <li>b. Assignments/Presentation = 10%</li> <li>c. Case studies/Field Survey = 5%</li> </ol>

MCO 402 Financial Services														
Program Outcomes								Program Specific Outcomes						
CO	PO <sup>1</sup>	PO <sup>2</sup>	PO <sup>3</sup>	PO <sup>4</sup>	PO <sup>5</sup>	PO <sup>6</sup>	PO <sup>7</sup>	PO <sup>8</sup>	PSO <sup>1</sup>	PSO <sup>2</sup>	PSO <sup>3</sup>	PSO <sup>4</sup>	PSO <sup>5</sup>	PSO <sup>6</sup>
CO1	3									2				
CO2				3								1		
CO3			2							1		1		
CO4					2		2					1		

Unit	Course Contents	Hours
I	<b>Introduction to Financial System:</b> Meaning, components, nature and role of financial system. Financial Services, Classification, Scope; Modern Activities, Sources of Revenue, Causes of Financial Innovation, Financial Services and Promotion of Industries, New Financial Products and Services, Innovative Financial Instruments, Challenges Facing the Financial Services Sector, Structure of Indian Financial System, major reforms in the last decade: Payment banks, GST, monetary policy, Insolvency and Bankruptcy code; issues in financial reforms and restructuring; future agenda of reforms.	03
II	<b>Banking and Insurance</b> Banking Meaning and Definition; Importance of Banks, Structure of Indian Banking System- Scheduled and Non-Scheduled, Commercial Banks, Cooperative Banks and Regional Rural Banks; Public and Private sector banks. Functions and services of bank and Financial Inclusion. Recent developments like MUDRA financing, problem of NPAs, Bankruptcy and insolvency. Life and non-life insurance companies in India: Public and Private, services and products of insurance companies.	04
III	<b>Financial Markets:</b> Money Market – functions, organization and instruments. Role of Central Bank in money market. Indian Money Market – an overview. <b>Capital Markets</b> –Introduction, role and functions. Components of Capital market. Cash markets- Equity and Debt, Depository (NSDL, CDSL). Primary and Secondary Markets –NSE, BSE, NIFTY, SENSEX. Role of Stock Exchanges in India. SEBI and Investor Protection.	04
IV	<b>Financial Markets Regulators:</b> Reserve Bank of India (RBI): Role and Functions of RBI as India’s Central Bank; Securities and Exchange Board of India (SEBI): Role and Function of SEBI as Regulator of Securities market; Insurance Regulatory and Development Authority (IRDA): Role and Function of IRDA as Regulator of Insurance Sector; Pension Fund Regulatory and Development Authority (PFRDA): Role and Function of PFRDA as Regulator of Pension Funds.	04
V	<b>Other Financial Services:</b> Fund Based Financial Service: Meaning, definition, Features, Types Lease Financing: Meaning, Definition features; Hire Purchase: Meaning, Definition features; Factoring and Forfeiting: Meaning, Definition features; Venture Capital: Meaning, Definition features. Fee Based Financial Services: Meaning, definition, Features, Credit Rating: Meaning, definition, Features; Merchant Banking: Meaning, Definition features; Securitisation of Debt: Meaning, Definition Features; Underwriting Services: Meaning, Definition Features. Non-banking financial companies (NBFCs) and microfinance	05

**Suggested Readings :**

Khan M.Y. (2009) Indian Financial System, 6th Edition, Tata McGraw Hill, New Delhi.  
 Pathak Bharti. V (2011). The Indian Financial System.3rd Edition. Pearson India. New Delhi.  
 Bhole, L. M., and Mahakud, J. (2015). Financial Institutions and Markets: Structure, Growth and Innovations. Tata-McGraw Hill. (6th edition)

**Suggested Extra Readings**

Gordon, N., and Natarajan, V. (2017). Financial Markets and Services. Himalaya Publishing House. (8th edition)

Agarwal, O. P. (2018). Modern Banking of India. Himalaya Publishing House. (22nd edition).

Bedi, H. L., and Hardikar, V. K. (2015). Practical Banking Advances. UBS. (10th edition)

Gupta, P. K. (2014). Essentials of Insurance and Risk Management. Himalaya Publishing House. (1st edition)

Mithani D.M. (2012). Money, Banking, International Trade and Public Finance. 16<sup>th</sup> Edition. Himalaya Publishing House, New Delhi.



<b>Unit</b>	<b>Course Contents</b>	<b>Hours</b>
<b>I</b>	<b>The Factories Act, 1948</b> Concept of “Factory”, “Manufacturing Process”, “Worker”, and “Occupier” General Duties of Occupier ,Measures to be taken in Factories for Health, Safety and Welfare of Workers , Working Hours of Adults Employment of Young Person and Children . Annual Leave with Wages Additional Provisions Regulating Employment of Women in Factory	<b>4</b>
<b>II</b>	<b>Wages Act 1936 , 1948 &amp; 2019</b> <b>The Payment of Wages Act, 1936</b> Definition of Wage, Responsibility for Payment of Wages, Fixation of Wage Period, Time of Payment of Wage, Deductions which may be made from Wages Maximum Amount of Deduction	<b>4</b>
<b>III</b>	<b>The Minimum Wages Act, 1948</b> Concept of Minimum Wage Procedure for Fixation and Revision of Minimum Wages Fixation of Minimum Rates of Wage by Time Rate or by Piece Rate Procedure for Hearing and Deciding Claims	<b>4</b>
<b>IV</b>	<b>The Employees State Insurance Act, 1948</b> Objects, definitions, administration of the scheme, General provisions of the Corporation Committee and Council, contributions, various benefits	<b>4</b>
<b>V</b>	<b>The Employee’s Compensation Act, 1923</b> a. Definition of Dependant, Workman, Partial Disablement and Total Disablement b. Employer’s Liability for Compensation i. Scope of Arising out of and in the Course of Employment ii. When Employer is not liable c. Employer’s Liability when Contract or is engaged d. Amount of Compensation , Distribution of Compensation f. Procedure in Proceedings before Commissioner,. Appeals <b>Retirement Benefits</b> i. Employee’s Provident Fund Act, 1952 ii. Social Security for the unorganised Sector	<b>4</b>

#### **Text Book**

1. Singh Avtar & Kaur Harpreet(2017),Introduction to Labour and Industrial Laws,Lexis Nexis Publication
2. Mishra S.N.(30<sup>th</sup> edition), labour and industrial laws, Central Law Publication.

#### **Suggested Readings**

1. Kapoor N.D.(2013), Handbook of industrial Law, Sultan Chand & Sons , New Delhi
2. Pillai k.m.(2015), Labour and Industrial Law, Allahabad Law Agency, Prayagraj

**Course Code** MCO 404  
**Course Name** International Human Resource Management  
**Credits Equivalent** 2 Credits: (One credit is equivalent to 10 hours of lectures / organized classroom activity/contact hours; 5 hours of fieldwork / Tutorial / teacher-led activity and 15 hours of other workloads such as independent individual/ group assignments, presentations, panel discussion, quizzes, local survey, etc.)

**Course Objectives** The course is designed to:

- Explore the dynamics of the global business environment and recognise the importance of a multicultural perspective and apply their understanding to evaluate the challenges and opportunities of doing business in different countries.
- Familiarize students with the key HR challenges being faced by organizations conducting business internationally.

**Course Outcome (Cos)**

1. (TP): Demonstrate an understanding of key terms, theories/concepts and practices within the field of IHRM.
2. (AC): Assessing the challenges posed by cultural diversity in the workforce as well as innate issues with businesses operating internationally.
3. (GM): Understand the implications of increasing globalisation for the management of human resources, with particular reference to IHRM in multinational corporations.
4. (KA): Develop the cross-cultural knowledge and abilities required to comprehend the difficulties faced by people from varied cultural and ethical backgrounds.

**Attendance** Students are expected to attend all lectures in order to be able to fully benefit from the course. A minimum of 75% attendance is a must failing which a student may not be permitted to appear in the examination.

**Evaluation Criteria**

1. Mid Term Examination: 20%
2. End Term Examination: 60%
3. Continuous Internal Assessment : 20%
  - a. Class participation = 5%
 (Note: Below 75%=0, 75-80%=1, Above 80- 85%=2, Above 85-90%=3, Above 90-95%=4, Above 95%=5)
  - b. Assignments/Presentation = 10%
  - c. Case studies/Field Survey = 5%

<b>MCO 404 International Human Resource Management</b>														
<b>Program Outcomes</b>									<b>Program Specific Outcomes</b>					
<b>CO</b>	<b>PO<sup>1</sup></b>	<b>PO<sup>2</sup></b>	<b>PO<sup>3</sup></b>	<b>PO<sup>4</sup></b>	<b>PO<sup>5</sup></b>	<b>PO<sup>6</sup></b>	<b>PO<sup>7</sup></b>	<b>PO<sup>8</sup></b>	<b>PSO<sup>1</sup></b>	<b>PSO<sup>2</sup></b>	<b>PSO<sup>3</sup></b>	<b>PSO<sup>4</sup></b>	<b>PSO<sup>5</sup></b>	<b>PSO<sup>6</sup></b>
CO1	1	3	1	--	--	1	--	1	--	2	--	--	1	--
CO2	--	--	2	2	--	--	--	2	--	2	--	--	--	--
CO3	3	2	1	--	--	--	--	--	--	3	--	1	--	--
CO4	2	2	--	--	--	--	--	--	1	2	--	--	--	--

Unit	Course Contents	Hours
<b>I</b>	<b>Introduction to IHRM</b> <ul style="list-style-type: none"> <li>• International Business and HRM, Stages of Internationalization</li> <li>• Difference between Domestic and International HRM</li> <li>• Models of IHRM</li> <li>• Issues in IHRM: Understanding and Managing Diversity</li> </ul>	<b>04</b>
<b>II</b>	<b>Cultural Diversity and Cross Cultural Skills</b> <ul style="list-style-type: none"> <li>• Understanding Culture, Determinants of Culture, Hofstede’s Cross Cultural Theory</li> <li>• Intercultural Communication, Non-verbal Communication and Culture, Strategies for Effective Communication across Cultures</li> <li>• Negotiating across Cultures-Process, Dimensions of Organizational Culture Influencing Negotiations</li> <li>• Negotiating Styles in Different Countries- (China, US, Japan, Germany, Russia and United Kingdom)</li> </ul>	<b>04</b>
<b>III</b>	<b>Recruitment, Selection, Training and Development Decisions in IHRM</b> <ul style="list-style-type: none"> <li>• Approaches to Recruitment: Ethnocentric, Polycentric, Geocentric, Region centric</li> <li>• Modern Techniques of Recruitment</li> <li>• Selection Criteria for the International Assignments</li> <li>• Training and Development- Phases in International Training Programme, Cross Cultural Training, Developing International Staff and Multinational Team</li> </ul>	<b>04</b>
<b>IV</b>	<b>Performance Appraisal and Compensation Management in IHRM</b> <ul style="list-style-type: none"> <li>• Challenges in Performance Appraisal of International Employees, Steps in Performance Appraisal of International Employees</li> <li>• Errors in Performance Appraisal, Making Performance Management Effective</li> <li>• Factors influencing International Compensation</li> <li>• Key Components of the International Compensation Package</li> <li>• Approaches to International Compensation</li> </ul>	<b>04</b>
<b>V</b>	<b>Expatriation and Repatriation Issues</b> <ul style="list-style-type: none"> <li>• Expatriates- Types of Expatriates, Inpatriates</li> <li>• Reasons for Expatriate Failure, Managing Expatriate Failure</li> <li>• Repatriation- Process of Repatriation, Managing Repatriation</li> <li>• <b>Case Study: Expatriate Training at McDonald’s</b></li> </ul>	<b>04</b>
	<b>Prescribed Text Books:</b> <ol style="list-style-type: none"> <li>1. Aswathappa, K. (2020). International Human Resource Management. 3<sup>rd</sup> Edition. Tata McGraw Hill, New Delhi.</li> <li>2. Dowling , P.J., Festing, M., and Engle, A.D.(2012) International Human Resource Management Fifth Edition ,Cengage Learning</li> </ol>	

	<b>Suggested Extra Readings</b>
	<ol style="list-style-type: none"><li data-bbox="383 237 1377 268">3. Edward, T (2011) International Human resource Management. Pearson, New Delhi.</li><li data-bbox="383 275 1471 306">4. Subba Rao, P (2010). International Human Resource Management, First Edition, New Delhi</li><li data-bbox="383 312 1511 380">5. Brewster, C., Sparrow, P and Vernon, G.(2008). International Human Resource Management Universities Press(India).</li><li data-bbox="383 386 1511 453">6. Briscoe, D., Schuler,R. and Claus,L.(2008).International Human Resource Management. Routledge Publication.5th Edition.</li><li data-bbox="383 459 1511 527">7. Harzing, A., Ruysseveldt, J.V(2003). International Human Resource Management. Sage Publication.</li><li data-bbox="383 533 1446 600">8. Stahl,G.K and Bjorkman. Handbook of Research in International Human Resource Management. Edward Elgar Publishing.</li><li data-bbox="383 606 1511 674">9. Hutching, K and Cieri, H.D.(2007). International Human Resource Management. Ashgate Publishing</li></ol>



**Course Code** MCO 405

**Course Name** Digital and Social Media Marketing

**Credits Equivalent** 2 Credits: (One credit is equivalent to 10 hours of lectures / organized classroom activity/contact hours; 15 hours of class lectures/fieldwork / Tutorial / teacher-led activity and 05 hours of other workloads such as independent individual/ group assignments, presentations, panel discussion, quizzes, local survey, etc.)

**Course Objectives** The course is designed to:

- To help students understand the emerging and changing needs and functions of marketing
- Developing digital and social media marketing strategies in context to organization’s marketing goals, development and strategies.
- To identify content, outcomes and processes of digital and social media marketing applications and to understand emerging issues in marketing with their implications
- To Train students to apply digital and social media marketing strategies to bring out marketing effectiveness.

**Course Outcome (Cos)**

1. (CO1): Knowledge of content, outcomes and processes of marketing applications.
2. (CO2): Understanding of emerging need and functions of digital and social media marketing in context to organization’s marketing goals, development and marketing strategies.
3. (CO3): Development of Managerial Skills more specifically digital & social media marketing skills.
4. (CO4): Application of digital and social media marketing skills in real business world.

**Attendance** Students are expected to attend all lectures in order to be able to fully benefit from the course. A minimum of 75% attendance is a must failing which a student may not be permitted to appear in the examination.

**Evaluation Criteria**

1. Mid Term Examination: 20%
2. End Term Examination: 60%
3. Continuous Internal Assessment: 20%
  - a. Class participation = 15  
(Note: Below 75%=0, 75-80%=1, Above 80- 85%=2, Above 85-90%=3, Above 90-95%=4, Above 95%=5)
  - b. Practical/Case Study etc. = 05

**Course Articulation Matrix of MCO-405 (Digital and Social Media Marketing)**

CO	PO <sub>1</sub>	PO <sub>2</sub>	PO <sub>3</sub>	PO <sub>4</sub>	PO <sub>5</sub>	PO <sub>6</sub>	PO <sub>7</sub>	PO <sub>8</sub>	PSO <sub>1</sub>	PSO <sub>2</sub>	PSO <sub>3</sub>	PSO <sub>4</sub>	PSO <sub>5</sub>	PSO <sub>6</sub>
CO <sub>1</sub>	3	-	-	-	-	-	2	-	3	-	2	-	-	-
CO <sub>2</sub>	1	2	-	-	-	-	-	-	-	3	2	-	-	-
CO <sub>3</sub>	-	2	2	3	2	-	-	2	-	2	-	-	-	-
CO <sub>4</sub>	-	1	2	-	-	-	-	-	-	3	-	-	-	-

Unit	Course Contents	Hours
<b>I</b>	<b>Overview of Digital Marketing</b> <ul style="list-style-type: none"> <li>• Digital Marketing: Concept &amp; Application</li> <li>• Changing role of web in marketing operations</li> <li>• Traditional Marketing vs Digital Marketing</li> <li>• Digital Marketing Mix; Participation as additional ‘P’</li> <li>• Digital Marketing Landscape</li> <li>❖ <i>Virtual Tour of digital marketing practices</i></li> </ul>	<b>04</b>
<b>II</b>	<b>Digital and Social Communities</b> <ul style="list-style-type: none"> <li>• Key Drivers of digital marketing</li> <li>• The digital consumer &amp; communities</li> <li>• Gen Y &amp; Netizen’s expectation</li> <li>• Consumer Adoption Process and Models</li> <li>• Role of communities &amp; e-WoM in 21<sup>st</sup> Century</li> <li>❖ <i>Case Study</i></li> </ul>	<b>04</b>
<b>III</b>	<b>Social Media Marketing Landscape</b> <ul style="list-style-type: none"> <li>• Social media; Concept, Zones, and Landscape</li> <li>• PPC &amp; marketing through social media</li> <li>• Search Engine Optimization, Search Engine Marketing</li> <li>• Social Networking Sites, Customer Engagement through Social Media</li> <li>• POEM Framework, Segmenting &amp; Customizing</li> <li>• Social media marketing plan</li> <li>❖ <i>Experiential Learning through Virtual Visit</i></li> </ul>	<b>04</b>
<b>IV</b>	<b>Social Media Analysis</b> <ul style="list-style-type: none"> <li>• Social media Listening and Monitoring</li> <li>• Social media for consumer insight</li> <li>• Sentiment and Content Analysis</li> <li>• Social Media Strategy &amp; Customer engagement</li> <li>• Integrating Digital and Social Media Strategies</li> <li>• Web analytics-Social media analytics</li> <li>❖ <i>Case study on Social media marketing strategies</i></li> </ul>	<b>04</b>
<b>V</b>	<b>Application of Digital and Social Marketing</b> <ul style="list-style-type: none"> <li>• Well-known Social Media Marketing Portals</li> <li>• Email marketing &amp; Mobile Marketing</li> <li>• Marketing through social media; YouTube, Instagram, Facebook, X, LinkedIn etc.</li> <li>• AI driven Social Media Marketing</li> <li>❖ <i>Practical: Marketing of a product through social media platforms</i></li> </ul>	<b>04</b>

	<p><b>Prescribed Text Books:</b></p> <ol style="list-style-type: none"> <li>1. Chaffey, D., &amp; Ellis-Chadwick, F. (2019). Digital marketing. Pearson uk, 8<sup>th</sup> Edition</li> </ol>
	<ol style="list-style-type: none"> <li>2. Evans, D., Bratton, S., &amp; McKee, J. (2021). Social media marketing. AG Printing &amp; Publishing.</li> <li>3. Tuten, T. L., &amp; Solomon, M. R. (2017). Social media marketing. Sage.</li> <li>4. Zahay, D., Roberts, M. L., Parker, J., Barker, D. I., &amp; Barker, M. (2022). Social Media Marketing: A Strategic Approach. Cengage Learning.</li> </ol>
	<p><b>Suggested Extra Readings</b></p> <ol style="list-style-type: none"> <li>1. Deiss, R., &amp; Henneberry, R. (2020). Digital marketing for dummies. John Wiley &amp; Sons.</li> <li>2. Diamond, S. (2022). Digital marketing all-in-one for dummies. John Wiley &amp; Sons.</li> <li>3. Scott, D. M. (2022). The new rules of marketing and PR: How to use content marketing, podcasting, social media, AI, live video, and newsjacking to reach buyers directly. John Wiley &amp; Sons.</li> <li>4. Charlesworth, A. (2020). Absolute essentials of digital marketing. Routledge.</li> </ol>

<b>Course Code</b>	<b>MCO-406</b>
<b>Course Name</b>	<b>Customer Relationship Management</b>
<b>Credits Equivalent</b>	2 Credits: (One credit is equivalent to 10 hours of lectures / organized classroom activity/contact hours; 5 hours of fieldwork / Tutorial / teacher-led activity and 15 hours of other workloads such as independent individual/ group assignments, presentations, panel discussion, quizzes, local survey, etc.)
<b>Course Objectives</b>	The course is designed to: <ul style="list-style-type: none"> <li>• Acquaint students with the basic issues in Customer Relationship Management (CRM).</li> <li>• Enable students to apply concepts of CRM in creating and building of customer value, satisfaction and loyalty.</li> <li>• Understand the strategies of attracting and retaining the customers.</li> </ul>
<b>Course Outcome (Cos)</b>	<b>CO1:</b> Understand the issues of relationship management in business <b>CO2:</b> Develop the skills to build and manage the long-term business relations <b>CO3:</b> Application of relationship theories in real time situations <b>CO4:</b> Design the customer retention and loyalty strategies
<b>Attendance</b>	Students are expected to attend all lectures in order to be able to fully benefit from the course. A minimum of 75% attendance is a must failing which a student may not be permitted to appear in the examination.
<b>Evaluation Criteria</b>	1. Mid Term Examination: 20% 2. End Term Examination: 60% 3. Continuous Internal Assessment : 20% <ul style="list-style-type: none"> <li>a. Class participation = 5%</li> </ul> (Note: Below 75%=0, 75-80%=1, Above 80- 85%=2, Above 85-90%=3, Above 90-95%=4, Above 95%=5) <ul style="list-style-type: none"> <li>b. Assignments/Presentation = 10%</li> <li>c. Case studies/Field Survey = 5%</li> </ul>

<b>Course Articulation Matrix of MCO 406 (Customer Relationship Management)</b>													
<b>Program Outcomes/Program Specific Outcomes</b>													
3	1							3		2			
	2	3	2	2			1			2			
	1	2							3			3	
		2		1					3				1

Unit	Course Contents	Hours
I	<p><b>Conceptual Foundation of Customer Relationship Management</b></p> <ul style="list-style-type: none"> <li>• Relationship and Business Growth</li> <li>• Evolution of Customer Relationship Management (CRM)</li> <li>• School of thought on CRM</li> <li>• Theoretical Perspective, Models/Levels of relationship</li> <li>• Types of CRM</li> <li>• Co-opting Customer Competence</li> </ul> <p><b>Case study: Role of relationship in business growth</b></p>	<b>05</b>
II	<p><b>Building Customer Relationship</b></p> <ul style="list-style-type: none"> <li>• Get Inside the lives of customers</li> <li>• Emotion and Customer Experience</li> <li>• Customer Experience Management (CEM)</li> <li>• Zero Customer Defection</li> <li>• Building Blocks of CRM</li> </ul> <p><b>Virtual Tour: Customer Experience Management initiatives</b></p>	<b>04</b>
III	<p><b>CRM: The Strategic Perspective</b></p> <ul style="list-style-type: none"> <li>• Data Warehousing, Data Mining, Sales Force Automation</li> <li>• Customer Value, Customer Perceived Value, Customer Life Time Value</li> <li>• Customer Satisfaction, Monitoring Satisfaction, and Customer Retention</li> <li>• Building Customer Loyalty and Enhancing Customer Equity</li> </ul> <p><b>Experiential Learning: Understanding the CRM strategies of marketers</b></p>	<b>03</b>
IV	<p><b>Service Quality and CRM Implementation</b></p> <ul style="list-style-type: none"> <li>• Service Quality</li> <li>• Service Failure and Recovery</li> <li>• CRM in B2C Markets</li> <li>• CRM in B2B Markets</li> <li>• Steps of CRM Implementation</li> </ul> <p><b>Success Stories: Service Quality and Service Recovery</b></p>	<b>04</b>
V	<p><b>Technology for CRM</b></p> <ul style="list-style-type: none"> <li>• eCRM</li> <li>• Social Networks: C2C Exchanges and Relationships</li> <li>• CRM Softwares</li> <li>• CRM Practices in Indian Service Business</li> <li>• Operational Issues in implementing CRM</li> </ul>	<b>04</b>

	<p><b>Prescribed Text Books:</b></p> <ol style="list-style-type: none"> <li>1. Rai Alok Kumar (2013), Customer Relationship Management: Concepts and Cases, Second Edition, PHI Learning Pvt. Ltd., Delhi.</li> <li>2. Harvard Business Review on Customer Relationship Management (2001), Harvard Business Review Press, Boston.</li> <li>3. Baron, Conway and Warnaby (2010), Relationship Marketing: A consumer Experience Approach, SAGE Publications Ltd.</li> </ol>	
	<p><b>Suggested Extra Readings</b></p> <ol style="list-style-type: none"> <li>1. Gosney John W and Thomas P Boehm, Customer Relationship Management Essentials, Prentice Hall, New Delhi.</li> <li>2. Buttle Francis (2009), Customer Relationship Management: Concepts and Technologies, Second Edition, Elsevier and Taylor &amp; Francis Group.</li> <li>3. Kotler, Keller, Koshy and Jha (2009), Marketing Management: A South Asian Perspective, Thirteenth Edition, Peason Education, India.</li> <li>4. Seth Jagdish N et. al, Customer Relationship Management, Tata McGraw Hill Publishing Co., New Delhi.</li> <li>5. Bhatt K Govinda (2010), Customer Relationship Management, First Edition, Himalaya Publishing House.</li> <li>6. Sheth, J.N. and Parvatiyar A., The Evolution of Relationship Marketing, International Business Review, No. 4, 1995, pp. 397-418.</li> </ol>	

<b>Course Code</b>	MCO 407
<b>Course Name</b>	Strategic Management
<b>Credits Equivalent</b>	4 Credits: (One credit is equivalent to 10 hours of lectures / organized classroom activity/contact hours; 5 hours of fieldwork / Tutorial / teacher-led activity and 15 hours of other workloads such as independent individual/ group assignments, presentations, panel discussion, quizzes, local survey, etc.)
<b>Course Objectives</b>	<p>The course is designed to:</p> <ul style="list-style-type: none"> <li>• Enable students to understand the theoretical foundations of strategic management.</li> <li>• Develops the strategic thinking and decision-making abilities of students.</li> <li>• Enable students to design effective strategic planning by selecting appropriate strategies.</li> <li>• Improve familiarity of the students with current issues and emerging trends in strategic management in a dynamic business environment.</li> </ul>
<b>Course Outcome (Cos)</b>	<ol style="list-style-type: none"> <li>1. (TF): Enable the students to apply strategic management theory and concepts to what managers do in "the real world"</li> <li>2. (KA): Demonstrate the knowledge and abilities in formulating strategies.</li> <li>3. (GB): Analyze the competitive situation and strategic dilemma in dealing with dynamic global business environment in terms of rapidly changing market trends and technological advancements.</li> <li>4. (IE): Evaluate challenges faced by managers in implementing and evaluating strategies based on the nature of business, industry, and cultural differences.</li> </ol>
<b>Attendance</b>	<p>Students are expected to attend all lectures in order to be able to fully benefit from the course. A minimum of 75% attendance is a must, failing which a student may not be permitted to appear in the examination.</p> <ol style="list-style-type: none"> <li>1. Mid Term Examination: 20%</li> <li>2. End Term Examination: 60%</li> <li>3. Continuous Internal Assessment : 20% <ol style="list-style-type: none"> <li>a. Class participation = 5%</li> </ol> </li> </ol> <p>(Note: Below 75%=0, 75-80%=1, Above 80- 85%=2, Above 85-90%=3, Above 90-95%=4, Above 95%=5)</p> <ol style="list-style-type: none"> <li>b. Assignments/Presentation = 10%</li> <li>c. Case studies/Field Survey = 5%</li> </ol>

MCO 407 Strategic Management

Program Outcomes									Program Specific Outcomes					
CO	PO <sup>1</sup>	PO <sup>2</sup>	PO <sup>3</sup>	PO <sup>4</sup>	PO <sup>5</sup>	PO <sup>6</sup>	PO <sup>7</sup>	PO <sup>8</sup>	PSO <sup>1</sup>	PSO <sup>2</sup>	PSO <sup>3</sup>	PSO <sup>4</sup>	PSO <sup>5</sup>	PSO <sup>6</sup>
CO1	1	--	2	1	--	1	1	1	--	1	1	--	1	1
CO2	--	2	2	2	--	--	--	2	2	2	2	--	2	--
CO3	2	1	1	3	--	3	--	--	--	3	2	3	3	--
CO4	1	--	2	3	--	--	--	--	2	1	--	2	--	2

Unit	Course Contents	Hours
<b>I</b>	Introduction to Strategic Management: An Overview- Meaning & Process; Strategic Leadership; Functions and Importance for Professionals like Company Secretaries; Environmental Influences of Business Characteristics and Components of Business Environment, Factors of Micro & Macro Environment of Business; Competitive Environment and Porter's Five Force Model.	<b>8</b>
<b>II</b>	Business Policy and Formulation of Functional Strategy: Introduction to Business Policy; Framework of Strategic Management; Strategic Decision Model; Vision; Mission; Objectives and Goals; Strategic Levels of the Organization; Formulation of Functional Strategy-Formulation of Financial; Marketing; Production; Human Resource and Logistics strategies.	<b>8</b>
<b>III</b>	Strategic Analysis and Planning: Situational Analysis, Strategic Choices-SWOT and TOWS Analysis; PERT (Programme Evaluation Review Technique) and CPM (Critical Path Method); Portfolio analysis-Boston Consulting Group (BCG) growth-share Matrix, Ansoff's Product Growth Matrix, ADL Matrix and General Electric (GE) Model; Strategic Planning; Strategic Alternatives-Glueck and Jauch and Michael Porter's Generic Strategies.	<b>8</b>
<b>IV</b>	Strategic Implementation and Control: Issues in Strategy Implementation; Various Organizational Structures and Strategy Implementation; Leadership and its forms ; Strategic Change and Control.	<b>8</b>
<b>V</b>	Analysing Strategic Edge: Introduction to Business Process Reengineering; Concept of Benchmarking; Introduction to Total Quality Management and Six Sigma. International Sources of Finance, Capital Budgeting, and Risks, Different type of exchange rate systems, and International Risk Exposures and Risk Management techniques	<b>8</b>

**Suggested Readings:**

1. L.M. Prasad, Strategic Management; Sultan Chand & Sons, New Delh
2. Upendra Kachru, Strategic Management; McGraw Hill Education (India) Pvt Ltd.
3. Allen D: An Introduction to Strategic Financial Management, CIMA/Kogan Page, London.
4. Prasanna Chandra, Financial Management-Theory and Practice, Tata McGraw Hill Publishing Co. Ltd. New Delhi
5. Chery, S N, Production and Operations Management; McGraw Hill Education (India) Pvt. Ltd.
6. John J. Hampton, Financial Decision Making: Concepts, Problems and Cases, Prentice Hall of India Pvt. Ltd. New Delhi
7. Ezar Solomon and John J. Pringle, An Introduction to Financial Management, Prentice Hall of India Pvt. Ltd. New Delhi.
8. James C. Van Horne, "Financial Management and Policy," Pearson Education.
1. Wheelen, Thomas L., J. DavidHunger, Alan N. Hoffman, Charles E. Bamford and PurvaKansal;



	<p>2018. Concepts in Strategic Management and Business Policy: <i>Globalization, Innovation, and Sustainability</i>, 15e; Pearson India Education Services Pvt. Ltd., New Delhi.</p> <p>2. David, Fred R.; 2014. Strategic Management: A Competitive Advantage Approach, 14e; Eastern Economy Edition; PHI Learning Private Limited, Delhi.</p>
	<p><b>Extra Suggested Readings:</b></p> <p>3. Kazmi, Azhar; 2012. Strategic Management: A Competitive Advantage Approach; Tata McGraw Hill Private Limited, New Delhi.</p> <p>4. Pitt, Martyn R. and Dimitrios Koufopoulos, 2012. Essentials of Strategic Management Sage South Asia ed.; SAGE Publications India Pvt Ltd., New Delhi.</p> <p>5. Saptarshi, Dileep and Jairaj Kochavara; 2015. Case Studies in Corporate Strategy, Pearson, Delhi.</p> <p>6. Arthur A. Thompson et al., <i>Crafting and Executing Strategy: Text and Readings</i>, 15th ed., McGraw Hill.</p> <p>7. Azhar Kazmi, <i>Strategic Management and Business Policy</i>; Tata McGraw Hill Private Limited, New Delhi.</p> <p>8. Grant, Robert M., <i>Contemporary Strategy Analysis</i>, 5th ed., 2005 Blackwell Publishers, Massachusetts, U.S.A.</p>

<b>Course Code</b>	MCO 408
<b>Course Name</b>	Data Analysis using Statistical Softwares
<b>Course Category</b>	Compulsory <b>Skill Courses</b>
<b>Credits</b>	<b>4 Credits</b> (One credit is equivalent to 10 hours of lectures (online or class room) / activities / contact hours; 5 hours of practical / Tutorial / teacher-led activity and 15 hours of other workload such as independent individual/ group work/ obligatory/ optional work placement; literature survey/ library work; data collection/ field work; writing of papers/ projects/dissertation/thesis; seminars, etc.)
<b>Mode of Delivery</b>	Blended Mode
<b>Course Objective</b>	The objective of this course is to give an in depth knowledge of the Data Analysis using statistical tools and softwares.
<b>Course Outcomes</b>	<p>CO1: Students will be able to understand the various statistical tools that can be applied on quantitative data.</p> <p>CO2: Students will be able to understand the various statistical softwares available for computing various statistical values.</p> <p>CO3: Students will be able to apply statistical softwares for data analysis</p> <p>CO4: It will improve their analytical and critical thinking skills</p> <p>CO5:..Students will be able to use Statistical tools and softwares for solving various business or social issues</p>
<b>Attendance</b>	Students are expected to attend all lectures in order to be able to fully benefit from the course. A minimum of 75% attendance is a must failing which a student may not be permitted to appear in examination. But in case classes held through online mode requirement will be as per the university orders.
<b>Evaluation Criteria</b>	<p>Mid Term Examination: 20% (40 Marks) : 50 % theory &amp; 50% practical</p> <p>End Term Examination: 60% (120 Marks) : 50 % theory &amp; 50% practical</p> <p>Internal Assessment: 20% (40 Marks) based on assignment, class participations, tests, Quizzes, discussion oral viva, Puzzles or case studies etc. )</p>

Course Code: MCO 408, Course Name: Security Analysis and Portfolio Management (SAPM)														
Program Outcomes/Program Specific Outcomes														
CO	PO <sub>1</sub>	PO <sub>2</sub>	PO <sub>3</sub>	PO <sub>4</sub>	PO <sub>5</sub>	PO <sub>6</sub>	PO <sub>7</sub>	PO <sub>8</sub>	PSO <sub>1</sub>	PSO <sub>2</sub>	PSO <sub>3</sub>	PSO <sub>4</sub>	PSO <sub>5</sub>	PSO <sub>6</sub>
CO <sub>1</sub>		3	1		3		2	1	1	3		2		
CO <sub>2</sub>	2	1			2		1	1	1	2		1	1	
CO <sub>3</sub>		3						1				3		
CO <sub>4</sub>		2	1	1			1			1	1	1		
CO <sub>5</sub>				1										2

Course Contents		
Unit	Topic	Duration
<b>I</b>	Exploratory Data Analysis Using Charts and Diagrams Data Coding and Validation (using excel).	<b>8 Hours</b>
<b>II</b>	Univariate Analysis (Central value, dispersion, symmetry of the distribution and normality test) and type of distributions with excel and SPSS softwares	<b>8 Hours</b>
<b>III</b>	<b>Bi-Variate Analysis</b> Basics of correlation, types, Karl Pearson's Coefficient of Correlation, Spearman's Rank Correlation - with excel and SPSS softwares Basics of regression: linear (simple and multiple) and non linear regression (only basics), Assumptions for regression (Homoscedasticity, normality, independence of explanatory variables. Polynomial, Logistic Ridge Regression, and Stepwise Regression (Practical on SPSS)	<b>8 Hours</b>
<b>IV</b>	<b>Inferential Analysis- Parametric</b> Parametric tests : Population parameters, sample, central limit theory (Z-test, t-test, one-way ANOVA), correlation coefficient using SPSS softwares	<b>8 Hours</b>
<b>V</b>	<b>Inferential Analysis- Non-Parametric</b> Non-parametric tests Chi-Square, Mann Whitney U Test, Sign test, Wilcoxon-Sign Rank test, Kruskal-Wallis test, Friedman test (using SPSS softwares)	<b>8 Hours</b>

**Prescribed Text Books:**

1. **Black Ken. (2009). Business Statistics for Contemporary Decision Making. Wiley India, New Delhi**
2. Levin, Rastogi, Siddiqui & Rubin. (2012). Statistics for Management. Pearson Education, Noida
3. Gupta SP(2010), Statistical Methods, S Chand and Sons, New Delhi

**Suggested Extra Readings:**

1. Levin R.I., Rubin S. David, "Statistics for Management", Pearson.
2. Andrew F. Siegel (2010) Practical Business Statistics, Sixth Edition, Elsevier Academic Press
3. Miller & Miller. (203). John E. Freund's Mathematical Statistics with Applications. Pearson Education, Noida
4. Spiegel M., Schiller J., Shrinivisan A. and Goswami D. (2010). Probability and Statistics (Schaum's Outline Series). Tata McGraw Hill, New Delhi
5. Levine, Berenson, Krehbiel & Viswanathan. (2012). Business Statistics: A First Course. Pearson Education, Noida
6. Vohra N D. (2012). Business Statistics. Tata McGraw Hill, New Delhi
7. Beri G. (2009). Business Statistics. Tata McGraw Hill, New Delhi
8. Jain T.R. & Agarwal S.C.(2011), VK Global Publication Pvt. Ltd

**Research Papers**

- Will be shared topic wise

**E- Resources**

1. <https://www.analytixlabs.co.in/blog/parametric-and-non-parametric-test/>

**Important Instructions for the Examiner**

The examiner is required to cover all course outcomes framed for a particular course in a balanced manner while setting 13 questions in all. The first question will be compulsory consisting of 20 MCQs/fill in the blanks/ true or false / one word questions covering the entire syllabus. The second will be of 12 short answer type questions (five marks each) and the third section will be of 12 long answer type questions (7.5 marks each). At least one question should be numerical in nature from any of the given five units. Wherever possible, the examiner may give a case study that will be equal to one question only.

The students shall be required to attempt 8 questions in section second as well as in section third in addition to the compulsory Question No. 1. The maximum time allotted for the major test is 03 (two) hours and the minimum passing marks will be 48 Marks in the End-term Exam.

<b>Course Code</b>	MCO 409
<b>Course Name</b>	Business Analytics
<b>Credits Equivalent</b>	2 Credits: (One credit is equivalent to 10 hours of lectures / organized classroom activity/contact hours; 5 hours of fieldwork / Tutorial / teacher-led activity and 15 hours of other workloads such as independent individual/ group assignments, presentations, panel discussion, quizzes, local survey, etc.)
<b>Course Objectives</b>	Through this course (Business Analytics), students will learn about data analysis, modelling, and using spreadsheets. This course will be mainly quantitative and an application of data analytics to business/ management related problems. Problem sets and real-life cases included in the course will help students figure out how important a problem is and what they should do about it
<b>Course Outcome (Cos)</b>	<ol style="list-style-type: none"> <li>1. Understand the overview of business analytics.</li> <li>2. Learn how to use models to summarise, visualise, and comprehend useful information from historical data.</li> <li>3. Comprehend an overview of decision analysis techniques for incorporating a decision maker's risk perception into the decision-making process.</li> <li>4. Understanding the time series analysis using regression models and forecasting techniques.</li> </ol>
<b>Attendance</b>	Students are expected to attend all lectures in order to be able to fully benefit from the course. A minimum of 75% attendance is a must failing which a student may not be permitted to appear in the examination.
<b>Evaluation Criteria</b>	<ol style="list-style-type: none"> <li>1. Mid Term Examination: 20%</li> <li>2. End Term Examination: 60%</li> <li>3. Continuous Internal Assessment: 20% <ol style="list-style-type: none"> <li>a. Class participation = 5%</li> </ol> </li> </ol> <p>(Note: Below 75%=0, 75-80%=1, Above 80- 85%=2, Above 85-90%=3, Above 90-95%=4, Above 95%=5)</p> <ol style="list-style-type: none"> <li>b. Assignments/Presentation = 10%</li> <li>c. Case studies/Field Survey = 5%</li> </ol>

MCO-411 Business Analytics														
Program Outcomes									Program Specific Outcomes					
CO	PO <sup>1</sup>	PO <sup>2</sup>	PO <sup>3</sup>	PO <sup>4</sup>	PO <sup>5</sup>	PO <sup>6</sup>	PO <sup>7</sup>	PO <sup>8</sup>	PSO <sup>1</sup>	PSO <sup>2</sup>	PSO <sup>3</sup>	PSO <sup>4</sup>	PSO <sup>5</sup>	PSO <sup>6</sup>
CO1				1	--	--	--	1	--			--		1
CO2	1			1	--	2	--	2	2	2		--		1
CO3				1	1	2	--	--	--	2	1			--
CO4	2			1	--	--	2	--	1	1	2		--	1

Unit	Course Contents	Hours
I	<b>Introduction to Business Analytics</b> Introduction to Business Analytics; Types of Data; Introduction to OLTP & OLAP; Data Analytics for Business; Technology Infrastructure for Business Analytics	04
II	<b>Descriptive Analytics</b> Descriptive Statistical Measures: measures of location, dispersion, shape and association. Visualizing and Exploring Data: Overview, Tables, Charts, Advanced data visualization, data dashboards.	04
III	<b>Predictive Analytics</b> Introduction to predictive analysis; Predictive modelling; Trendlines and Regression analysis (Theory only); Logistic Regression Models (Theory only); Forecasting using ARIMA model.	04
IV	<b>Data Mining Methods in Business Analytics</b> Data Mining & Business analytics; Data Mining and Machine Learning; Cluster Analysis.	04
V	<b>Business Analytics Applications</b> Application of Analytics in Finance, Marketing, Human Resource Management, Supply Chain, Healthcare, social media and Cyber Space.	04

**Prescribed Text Books:**

1. James, E.R. (2017). Business Analytics. UK: Pearson Education Limited.
2. Schniederjans, M.J., Schniederjans, D.G., Starkey, C.M. (2014), Business Analytics: Principles, Concepts and Applications, Pearson.

**Reference Books:**

1. Liebowitz, J. (2013), Business Analytics: An Introduction, Auerbach Publications.
2. Camm, J.D., Cochran, J.J., Fry, M.J., Ohlmann, J.W., Anderson, D.R. (2015), Essentials of Business Analytics, Cengage Learning, Second Edition. Prasad, R. N., Acharya, S. (2011), Fundamentals of Business Analytics, Wiley.
3. Hardoon, D.R., and Shmueli, G. (2016), Getting Started with Business Analytics, CRC Press, Taylor & Francis.
4. Rao, P.H. (2014), Business Analytics: An Application Focus, Prentice Hall India.
5. Sharma, J.K., Khatua, P.K. (2012), Business Statistics, Pearson.

**Suggested Reading:**

1. Pinsky, M.A., Karlin, S. (2010), An Introduction to Stochastic Modeling, Academic Press, Fourth Edition.
2. Provost, F. & Fawcett, T. (2013), Data Science for Business: What you need to know about data mining and data-analytic thinking, O'Reilly Media.



<b>Corse Content</b>		
<b>Unit</b>	<b>Contents</b>	<b>Duration (hours)</b>
<b>I</b>	<b>Forensic Accounting :</b> Meaning, Need of Forensic accounting, importance of forensic accounting, Auditors liability towards undetected fraud, Forensic Accounting V/S Traditional Accounting Forensic Accounting V/S Investigation, Forensic Auditing : Phases	<b>4</b>
<b>II</b>	<b>Fraud &amp; Corporate Fraud :</b> Concept, Causes, Types, Corporate Fraud- Concept , Types , Impact of corporate frauds <b>Major Corporate Fraud (Case study) :</b> Satyam Computers Services Scandel NirabModi - PNB Scam	<b>4</b>
<b>III</b>	<b>Fraud detection techniques :</b> Concept, effective information gathering methods, Fraud Risk Factor Financial statement fraud – Meaning, revenue recognition detection, ratio analysis, horizontal analysis, vertical analysis, Cash flow analysis	<b>4</b>
<b>IV</b>	<b>Forensic Audit</b> Concept of forensic audit , Importance of forensic audit, need of forensic audit, procedure of forensic audit Forensic Audit V/s Traditional Audit	<b>4</b>
<b>V</b>	<b>Forensic Investigation</b> Concept , Investigative Techniques, Analysis tool for investigator, Investigative Process , Report of Investigation	<b>4</b>

**Prescribed Text Book:**

1. Devi Seema ( 2023) Basics of Forensic Accounting, Iterative International Publishers IIP

**Suggested Additional Readings:**

1. Baxi Jyot(2021), New Era of Forensic Accounting, Bharat Law House Pvt. Ltd.
2. Gupta, Sanjeev (2016),Corporate Frauds and their Regulation in India. Bharat Law House Pvt. Ltd.
3. Razaee Zabihollah(2019), Forensic Accounting and Financial statement fraud, Businees Expert Press
4. ICSI Study material on forensic audit



**Code:** MCO 411  
**Course Name:** PG Dissertation & Viva-voce  
**Faculty Coordinator:** Mentor  
**Year of Introduction:** 2024

Note - This course is an extension of the course **Literature Review and Research Proposal (MCO 312)**. The progress report and the PG Dissertation essentially have to be in accord with the Business Research Proposal and approved.

The detailed structure, evaluation criteria, guidelines and contents of the course are as follow:

<b>Course Code</b>	<b>MCO 411</b>
<b>Course Name</b>	PG Dissertation & Viva-voce
<b>Coordinator</b>	Faculty Mentor of the student
<b>Credits</b>	4 Credits
<b>Course Objectives</b>	The objective of this course is to make students understand the scientific and systematic way of solving organizational problems by making valuable choices.
<b>Course Outcome (Cos)</b>	<ol style="list-style-type: none"> <li>To enable students to draw a research problem in a scientific manner</li> <li>To understand the impediments and nuances associated with data requirements and find out the practical techniques of collecting data relevant for a research study</li> <li>To apply the conceptual knowledge in a practical situation and learn how to conduct a study and present it in form of a report</li> <li>To distinguish the appropriate data analysis techniques thus reporting the findings and suggestion associated with the problem at hand.</li> </ol>
<b>Evaluation Criteria</b>	Internal Evaluation (Weightage- 40%) = <b>Marks- 40 Marks</b> A. Internal Assessment (50%) = Marks- 20 Marks B. Progress Report (50%) = Marks- 20 Marks
	End-Term External Evaluation (Weightage- 60%)= <b>Marks- 60 Marks</b> To be appointed by the HVC for which a panel of examiners will be provided /recommended by the Head, Department of Commerce.

Course Code: MCO 411( Course Name: PG Dissertation & Viva Voce )														
Program Outcomes/Program Specific Outcomes														
CO	PO <sub>1</sub>	PO <sub>2</sub>	PO <sub>3</sub>	PO <sub>4</sub>	PO <sub>5</sub>	PO <sub>6</sub>	PO <sub>7</sub>	PSO <sub>8</sub>	PSO <sub>1</sub>	PSO <sub>2</sub>	PSO <sub>3</sub>	PSO <sub>4</sub>	PSO <sub>5</sub>	PSO <sub>6</sub>
CO <sub>1</sub>		3	3	2			1	1		1	2			
CO <sub>2</sub>					1		1	1						
CO <sub>3</sub>		1	2							2				
CO <sub>4</sub>												2		

## **General Guidelines for PG Dissertation**

1. The Dissertation has to be in continuation to the **Literature Review and Research Proposal (MCO 312)** approved in the previous semester.
2. The topic for the research for the dissertation should be from the specialization of the student.
3. The research focusing on local business or entrepreneurs, thrust areas identified by the department may be given more preference or valuation.
4. The problem selected for PG Dissertation should be empirical. It may be based largely on the primary data.
5. The students will complete the research work under the supervision of faculty mentor allotted to him.
6. Keeping in view the interest of the students and the learning stage, the total similarity in the Dissertation at the time of submission must not exceed 10 percent. The plagiarism report to be signed by the mentor (only through university provided Turnitin software access)
7. The students must have published/presented any paper/poster in the any peer reviewed journal/ conference/seminar from the research.
8. The student has to submit the two hard copies as well as the soft copy (through mentor email).
9. Formatting of the Dissertation
  - I) Font – Times New Roman,
  - II) Font Size – 12, Spacing 1.5, Heading – Bold,
  - III) Page numbering – numeric, on the right bottom of page
  - IV) All the text should be in sentence case (Not in lower, upper, toggle case)
  - V) No outlining of the pages
  - VI) PG Dissertation should contain about 50-70 pages (printed on both side)
  - VII) References style: APA
  - VIII) Table: The table should include the Number (1,2,3...) and Title, Source of Data
  - IX) Figure: Should be numbered and titled properly.

10. The Dissertation must include the followings;

1. Preliminary pages

- I) Title Page (as per annexure-I)
- II) Declaration (as per annexure-II)
- III) Acknowledgement
- IV) Abstract (two to three pages only)
- V) Table of Contents
- VI) List of tables
- VII) List of Figures
- VIII) List of Abbreviations

(Sr No. 2 to 8 should be numbered in Romans Numbers)

2. Chapters (tentative list may be)

- Introduction,
- Literature Review and Research Gap and Question(s),
- Research Methodology (Objectives, Need, Hypothesis, Scope, Sampling Design, Data Collection, Statistical tools)
- **Analysis and Presentations**
- Conclusions, main findings and implications
- Bibliography

3. Annexure : ( Research Instrument, or any reports)

(Title.....)

A PG Dissertation Report

Submitted to the Central University of Himachal Pradesh

For the award of degree of

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

In the Department of Commerce,

School of Commerce and Management Studies (SCMS)



Under the Mentorship of

Name of the Mentor.....

By

Name of the Student .....

Registration No: (.....)

Month, Year

Batch (.....)



# Central University of Himachal Pradesh

## School of Commerce and Management Studies

Dhauladhar-II, Dharamshala, Kangra, HP, 176215

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संयुक्त राष्ट्रसंघ  
ONE EARTH - ONE FAMILY - ONE FUTURE



### Annexure-II

#### Certificate cum Declaration

I ....., Registration no ..... a student of M.Com Batch ....., Department of Commerce, School of Commerce and Management Studies, Central University of Himachal Pradesh, hereby certified that the PG Dissertation, entitled “.....” has been prepared by me after undergoing prescribed research work, as a part of requirement of the M.Com Programme of the Central University of Himachal Pradesh.

I declare to the best of my knowledge that no part of this PG Dissertation was earlier submitted to for the award of any other degree/diploma to any university or institute.

Date: .....

Signature:.....

Name.....

Registration no .....

(Signature of the Mentor.....)

Name of the Mentor .....

Date :.....

Central University of Himachal Pradesh  
School of Commerce and Management Studies  
Department of Commerce

**Course Contents**  
**Master of Commerce (M.Com)**  
**(Batch: 2023-25)**  
**Department of Commerce**  
**School of Commerce and Management Studies (SoCMS)**



Department of Commerce  
School of Commerce and Management Studies (SCMS)  
Central University of Himachal Pradesh  
Dhauladhar Parisar-II, Dharamshala, Kangra (Himachal Pradesh), 176215

<b>Course Code</b>	<b>MCO 101</b>
<b>Course Name</b>	<b>Accounting for Decision Making</b>
<b>Course Coordinator</b>	Dr. Varun Saini
<b>Credits Equivalent</b>	4 Credits: (One credit is equivalent to 10 hours of lectures / organized classroom activity/contact hours; 30 hours of class lectures/fieldwork / Tutorial / teacher-led activity and 10 hours of other workloads such as independent individual/ group assignments, presentations, panel discussion, quizzes, local survey, etc.)
<b>Course Objectives</b>	The main objective of this course is to understand the content of financial reports, various tools or techniques a manager can apply to analyse financial statements and role of financial information in decision making. After completing this course students will understand, <ul style="list-style-type: none"> <li>• Nature, process, users, terminology of accounting.</li> <li>• Basic Accounting Rules and types of accounting</li> <li>• Tools or techniques for analysis of financial statements of a Company</li> <li>• Cost Volume and Profit Analysis</li> <li>• Budget and Budgetary Control System</li> </ul>
<b>Course Outcome (Cos)</b>	<ul style="list-style-type: none"> <li>• <b>Co1:</b> Advanced understanding and use of accounting theories, ideas, and frameworks in a variety of business contexts.</li> <li>• <b>Co2:</b>To learn skills to expertise the precisely record, classify, and summarize transactions per accounting rule and regulations, ensuring financial information reliability.</li> <li>• <b>Co3:</b> Use of suitable methods to analysing and summarising financial statements, aiding stakeholders in informed decisions about organizational performance.</li> <li>• <b>Co4:</b>To develop competence with their usage in managerial decision making and control.</li> </ul>
<b>Attendance</b>	Students are expected to attend all lectures in order to be able to fully benefit from the course. A minimum of 75% attendance is a must failing which a student may not be permitted to appear in the examination.
<b>Evaluation Criteria</b>	<ol style="list-style-type: none"> <li>1. Mid Term Examination: 20%</li> <li>2. End Term Examination: 60%</li> <li>3. Continuous Internal Assessment: 20% <ol style="list-style-type: none"> <li>a. Class participation= 5 (Note: Below 75%=0, 75-80%=1, Above 80-85%=2, Above 85-90%=3, Above 90-95%=4, Above 95%=5)</li> <li>b. Business plan development = 15</li> </ol> </li> </ol>

**Course Articulation Matrix of MCO-101 (Accounting for Decision Making)**

<b>Program Outcomes/Program Specific Outcomes</b>														
<b>CO</b>	<b>PO<sub>1</sub></b>	<b>PO<sub>2</sub></b>	<b>PO<sub>3</sub></b>	<b>PO<sub>4</sub></b>	<b>PO<sub>5</sub></b>	<b>PO<sub>6</sub></b>	<b>PO<sub>7</sub></b>	<b>PO<sub>8</sub></b>	<b>PSO<sub>1</sub></b>	<b>PSO<sub>2</sub></b>	<b>PSO<sub>3</sub></b>	<b>PSO<sub>4</sub></b>	<b>PSO<sub>5</sub></b>	<b>PSO<sub>6</sub></b>
CO <sub>1</sub>	1	-	-	2	2	-	1	-	1	2		1	-	-
CO <sub>2</sub>	1	-	-	3	2	-	1	-	2	3	2	1	-	-
CO <sub>3</sub>	2	3	3	2	3	-	2	1	1	2	2	1	-	-
CO <sub>4</sub>	3	2	-	3	1	-	1	-	1	-	1	-	-	



Unit	Course Contents	Hours
I	<p><b>Theoretical Framework</b></p> <p><b>Accounting:</b> Meaning, Scope &amp; functions, accounting concepts, assumptions and principles. Principles of Double Entry System, Classification of accounts, Accounting Cycle &amp; Process: Introduction to Journalizing and its rules, rules &amp; process of Ledger posting, preparation of Trial balance &amp; its format.</p>	08
II	<p><b>Preparation and Analysis of Financial Statements</b></p> <p><b>Preparation of financial statements:</b> Manufacturing Account, Trading account, Profit &amp; Loss account and Balance Sheet. <b>(Theory only)</b></p> <p><b>Ratio Analysis:</b> Use and significance of ratio analysis, Classification of ratios, Limitations of ratio analysis-Liquidity ratios, profitability ratios, Solvency ratios, Valuation ratios, Balance sheet ratios, Q ratio or Tobin's Q, PEG Ratio and DuPont chart/ratio.</p> <ul style="list-style-type: none"> <li>• <b>Case Study:</b> Analysis of a company's Financial Statements.</li> </ul>	08
III	<p><b>Inventory Valuation and Control:</b> Inventory Valuation: Meaning, Significance, and methods of inventory valuation FIFO, LIFO and Weighted Average.</p> <p>Inventory Control Techniques: Determination of Stock Levels, Economic Order Quantity, Material Turnover Ratio, ABC Analysis and VED Analysis.</p> <p><b>Depreciation:</b> Concept &amp; Methods of computing depreciation: straight line method and diminishing balance method.</p> <p><b>Cash Flow Statement:</b> Concept of funds, Preparation of Cash Flow Statement as per Indian Accounting Standard (Ind AS: 7): Objective, Usage, Format &amp; Basic Calculation of Cash Flow under Classified Activities.</p>	08
IV	<p><b>Cost-Volume and Profit Analysis</b></p> <p><b>Cost and its Components:</b> Marginal Cost, Fixed cost vs Variable cost, Marginal Cost Equation, Concept of Contribution, P/V ratio, Break-Even-point, Angle of Incidence and Margin of safety</p> <p><b>Types of Managerial Decisions-</b> Make/Buy, Add/Drop, Sell/Process, Operate/Shutdown and Product-Mix.</p>	08
V	<p><b>Budgeting and budgetary Control</b></p> <p><b>Budget:</b> Meaning of Budget and Budgetary control, objectives; merits and limitations. Types of budgets fixed and flexible budgeting, Practical aspects of flexible budget, fixed budget and cash budget and Zero-base budgeting.</p>	08
	<p><b>Prescribed Text Books:</b></p> <ol style="list-style-type: none"> <li>1. Hisrich, R.D., Peters, M.P. &amp; Shepherd, D.A., (2008), Entrepreneurship, Sixth Edition, Tata McGraw-Hill, New Delhi.</li> <li>2. Khanka, S.S., (2012), Entrepreneurial Development, First Edition(Revised). S. Chand &amp; Company Ltd., New Delhi.</li> <li>3. Roy, Rajiv., (2011), Entrepreneurship, Second Edition, Oxford University Press.</li> <li>4. Charantimath P.M., (2008), Entrepreneurship Development &amp; Small Business Enterprise, Third Edition, Pearson Education, New Delhi.</li> <li>5. Mathur Satish B.(2011). Accounting For Management. Tata McGraw Hill Education Pvt. Limited, India.</li> <li>6. Gupta Ambrish, (2012). Financial Accounting for Management: An Analytical Perspective. Pearson</li> </ol>	

	India.
	<p><b>Suggested Extra Readings</b></p> <ol style="list-style-type: none"> <li>1. Khan, Jain, (2010). Management Accounting: Text, Problems and Cases. Tata McGrawa Hill Education Pvt. Limited, India.</li> <li>2. Hugh Coombs, Ellis Jenkins and David Hobbs,(2007). Management accounting: Principles and Applications. Sage South Asia Edition.</li> <li>3. AnthonyA. Atkinson,G. Arunkumar, RobertS. Kaplan Ella MaeMatsumura, S.MarkYoung, (2009). Management Accounting. Pearson Education.</li> <li>4. Jiambalvo, (2011). Managerial Accounting. Wiley India.</li> <li>5. Subramanyam K.R,(2020).Financial Statement Analysis,11<sup>th</sup> Edition, Mcgraw Hill, India</li> <li>6. Thomas R. Robinson, Elaine Henry, et al.(2016), International Financial Statement Analysis, Wiley.</li> </ol>
	<p><b>E Resources</b></p> <ol style="list-style-type: none"> <li>1. <a href="https://zu.edu.jo/UploadFile/Library/E_Books/Files/LibraryFile_91615_13.pdf">https://zu.edu.jo/UploadFile/Library/E_Books/Files/LibraryFile_91615_13.pdf</a></li> <li>2. <a href="https://onlinecourses.nptel.ac.in/noc20_mg22/previous">https://onlinecourses.nptel.ac.in/noc20_mg22/previous</a></li> <li>3. <a href="https://nptel.ac.in/courses/110/101/110101">https://nptel.ac.in/courses/110/101/110101</a></li> <li>4. <a href="https://ncert.nic.in/ncerts/l/leac204.pdf">https://ncert.nic.in/ncerts/l/leac204.pdf</a></li> <li>5. <a href="http://epgp.inflibnet.ac.in/Home/ViewSubject?catid=23">http://epgp.inflibnet.ac.in/Home/ViewSubject?catid=23</a></li> <li>6. <a href="http://epgp.inflibnet.ac.in/">http://epgp.inflibnet.ac.in/</a></li> </ol> <p><b>Important Websites</b></p> <ol style="list-style-type: none"> <li>1. <a href="https://www.moneycontrol.com">https://www.moneycontrol.com</a></li> <li>2. <a href="https://www.business-standard.com/">https://www.business-standard.com/</a></li> <li>3. <a href="https://economictimes.indiatimes.com/">https://economictimes.indiatimes.com/</a></li> <li>4. <a href="https://www.icai.org/">https://www.icai.org/</a></li> <li>5. <a href="https://www.screener.in/">https://www.screener.in/</a></li> <li>6. <a href="https://www.sebi.gov.in/">https://www.sebi.gov.in/</a></li> <li>7. <a href="https://www.nseindia.com/">https://www.nseindia.com/</a></li> <li>8. <a href="https://icmai.in/icmai/">https://icmai.in/icmai/</a></li> <li>9. <a href="https://www.icsi.edu/home/">https://www.icsi.edu/home/</a></li> </ol> <p><a href="https://www.rbi.org.in/">https://www.rbi.org.in/</a><a href="https://epgp.inflibnet.ac.in/Home/Downloadhttps://finance.careers360.com/articles/ca-intermediate-study-material#CA-Intermediate-2021-Study-Material">https://epgp.inflibnet.ac.in/Home/Downloadhttps://finance.careers360.com/articles/ca-intermediate-study-material#CA-Intermediate-2021-Study-Material</a></p>

<b>Course Code</b>	MCO 102
<b>Course Name</b>	Management Concept and Organizational Behaviour
<b>Credits Equivalent</b>	4 Credits: (One credit is equivalent to 10 hours of lectures / organized classroom activity / contact hours; 5 hours of field work / Tutorial / teacher-led activity and 15 hours of other workload such as independent individual/ group assignments, presentations, panel discussion, quizzes, local survey, etc.)
<b>Course Objectives</b>	<p>The course is designed to-</p> <ul style="list-style-type: none"> <li>• provide a basic understanding of fundamental concepts and principles of management.</li> <li>• familiarize students with the concepts, processes and practices of organizational behaviour.</li> <li>• To show how concepts and theories can and have been put into practice in a variety of organizations</li> <li>• Train students to apply the knowledge of organizationalbehaviour in organizationstobring organisational effectiveness.</li> </ul>
<b>Course Outcome (Cos)</b>	<ol style="list-style-type: none"> <li>1. Understanding of basic roles, skills and functions of management and applying them in organizations.</li> <li>2. To understand the conceptual framework of the discipline of OB and to critically analyze various theories that contribute to the overall understanding of the discipline.</li> <li>3. To acquaint students with experiential learning through case studies and classroom activities to enable them in problem solving and decision making in the organizational set up.</li> <li>4. To understand group dynamics and leadership traits required for working in social groups and teams in organizations.</li> </ol>
<b>Attendance</b>	Students are expected to attend all lectures in order to be able to fully understand this course. However a minimum of 75% attendance is a must failing which a student will not be permitted to appear in examination.
<b>Evaluation Criteria</b>	<ol style="list-style-type: none"> <li>1. Mid Term Examination: 20% (40 Marks)</li> <li>2. End Term Examination: 60% (120 Marks)</li> <li>3. Continuous Internal Assessment: 20% (40 Marks) <ol style="list-style-type: none"> <li>a. Attendance 5%</li> <li>b. Quiz 5%</li> <li>c. Case study 5%</li> <li>d. Presentation and problem solving</li> <li>e.</li> </ol> </li> </ol>

**Course Articulation Matrix of MCO 102 Management Concepts and Organizational Behaviour**

Program Outcomes									Program Specific Outcomes					
CO	PO <sup>1</sup>	PO <sup>2</sup>	PO <sup>3</sup>	PO <sup>4</sup>	PO <sup>5</sup>	PO <sup>6</sup>	PO <sup>7</sup>	PO <sup>8</sup>	PSO <sup>1</sup>	PSO <sup>2</sup>	PSO <sup>3</sup>	PSO <sup>4</sup>	PSO <sup>5</sup>	PSO <sup>6</sup>
CO1	--	1	--	--	1	--	--	--	--	1	--	--	1	--
CO2	--	--	2	--	--	1	--	2	--	2	--	--	--	--
CO3	--	1	3	--	1	--	--	--	--	2	--	1	--	--
CO4	1	2	--	--	--	--	--	--	2	3	--	--	1	--

Unit	Course Contents	Hours
<b>I</b>	<p><b>The Concept and Nature of Management</b></p> <ul style="list-style-type: none"> <li>• Definition and Importance of Management</li> <li>• Management-Science or Art?</li> <li>• Management vs. Administration</li> <li>• Levels of Management and Managerial Skills</li> <li>• Evolution of Management Thought:</li> <li>• Early Classical Approaches: Scientific Management, Administrative Management, Bureaucratic Management</li> <li>• Human Relations Approach: Behavioral Approach</li> <li>• Modern Approaches: Quantitative Approach, System Approach, Contingency Approach</li> </ul>	<b>8</b>
<b>II</b>	<p><b>Major Functions of Management</b></p> <ul style="list-style-type: none"> <li>• Planning: Types of Plans, Steps in Effective Planning, Difference between Strategic and Tactical planning</li> <li>• Decision Making, Types of Decisions</li> <li>• Organizing: The Process and Principles of organizing: Unity of Command, Work Specialization, Span of Control, Authority, Delegation, Responsibility, Departmentalization, Centralization and Decentralization</li> <li>• Directing: Requirements of Effective Direction</li> <li>• Controlling: Needs and Steps in the Control Process</li> </ul>	<b>8</b>
<b>III</b>	<p><b>Introduction to Organizational Behaviour</b></p> <ul style="list-style-type: none"> <li>• Concept and Importance of organizational behaviour</li> <li>• Multidisciplinary Nature of organizational behaviour</li> <li>• Roles and Skills of a Manager</li> <li>• Challenges and Opportunities of OB managers</li> <li>• Models of OB</li> <li>• Case Study</li> </ul>	<b>8</b>
<b>IV</b>	<p><b>Perception, Attitude, Personality and Learning</b></p> <ul style="list-style-type: none"> <li>• Introduction to the Concept of Perception, Factors affecting Perception</li> <li>• Meaning and Components of Attitude</li> <li>• Personality – Big Five Model of Personality</li> <li>• Type A, Type B Personality, Type C Personality</li> <li>• Introduction to the concept of Learning</li> <li>• Learning Theories of Learning: Classical, Operant and Social Learning</li> <li>• Case Study</li> </ul>	<b>8</b>
<b>V</b>	<p><b>Group Processes, Leadership, and Organizational Culture</b></p> <ul style="list-style-type: none"> <li>• Group- Definition, Stages of Group Development</li> <li>• Group Dynamics- Group Norms, Group Cohesiveness, Group Think, Group Shift</li> </ul>	<b>8</b>

	<ul style="list-style-type: none"> <li>• Definition and Importance of Leadership</li> <li>• Leadership Theories- An Overview</li> <li>• Concept and Importance of Motivation</li> <li>• Theories of Motivation</li> <li>• Definitions and Types Organizational Culture</li> <li>• Case Study</li> </ul>	
	<p><b>Prescribed Text Books:</b></p> <ol style="list-style-type: none"> <li>1. Stephens P. Robbins, David A. Decenzo, Sanghamitra Bhattacharyya &amp; Madhushree Nanda Agarwal (2021), Fundamentals of Management, Edition, Pearson Education, New Delhi</li> <li>2. Robbins, P.; Judge, A. and Vohra, N. , Organizational Behaviour, 18th Edition, Pearsons Publication 2022.</li> </ol>	
	<p><b>Suggested Extra Readings</b></p> <ol style="list-style-type: none"> <li>3. James A. F. Stoner, R. Edward Freeman &amp; Daniel R. Gilbert, JR (2022), Management, 12th Edition, Pearson Education, New Delhi</li> <li>1. Nelson,D,;Quick, James; Khandelwal (2012). ORGB. Cengage Learning. Second Edition</li> <li>2. Luthan, F.Organizational Behaviour.McGraw Hills.1995</li> <li>3. Ashwathapa, K. “Organizational Behaviour”Himalyan Publishing House.</li> <li>4. Pareek, U.“Understanding Organizational Behaviour”. Orford University Press. Second Edition</li> <li>5. Prasad, L.M. “Organizational Behaviour “Sultan Chand and Sons, New Delhi.</li> </ol>	
	<p><b>E Resources</b></p> <ol style="list-style-type: none"> <li>1. <a href="https://open.umn.edu">https://open.umn.edu</a></li> <li>2. <a href="https://openstax.org">https://openstax.org</a></li> <li>3. <a href="https://onlinelibrary.wiley.com">https://onlinelibrary.wiley.com</a></li> </ol> <p><b>Important Websites</b></p> <ol style="list-style-type: none"> <li>4. <a href="http://www.examupdates.in">www.examupdates.in</a></li> <li>5. <a href="http://www.iare.ac.in">www.iare.ac.in</a></li> </ol>	

<b>Course Code</b>	MCO-201
<b>Course Name</b>	Cost and Management Accounting
<b>Credits Equivalent</b>	4 Credits: (One credit is equivalent to 10 hours of lectures / organized classroom activity/contact hours; 5 hours of fieldwork / Tutorial / teacher-led activity and 15 hours of other workloads such as independent individual/ group assignments, presentations, panel discussion, quizzes, local survey, etc.)
<b>Course Objectives</b>	To provide an in-depth knowledge of the detailed procedures and documentation involved in cost ascertainment systems. To understand the concepts of management accounting and its application for managerial decision making.
<b>Course Outcome (Cos)</b>	<ol style="list-style-type: none"> <li>1. Understand the cost and management accounting techniques for evaluation, analysis and application in managerial decision making</li> <li>2. Compare and contrast marginal and absorption costing methods in respect of profit reporting</li> <li>3. Apply marginal and absorption costing approaches in job, batch and process environments</li> <li>4. Prepare and interpret budgets and standard costs and variance statements</li> </ol>
<b>Attendance</b>	Students are expected to attend all lectures in order to be able to fully benefit from the course. A minimum of 75% attendance is a must failing which a student may not be permitted to appear in the examination.
<b>Evaluation Criteria</b>	<ol style="list-style-type: none"> <li>1. Mid Term Examination: 20%</li> <li>2. End Term Examination: 60%</li> <li>3. Continuous Internal Assessment: 20% <ol style="list-style-type: none"> <li>a. Class participation = 5%</li> </ol> </li> </ol> <p>(Note: Below 75%=0, 75-80%=1, Above 80- 85%=2, Above 85-90%=3, Above 90-95%=4, Above 95%=5)</p> <ol style="list-style-type: none"> <li>b. Assignments/Presentation = 10%</li> <li>c. Case studies/Field Survey = 5%</li> </ol>

MCO 201 Cost and Management Accounting														
Program Outcomes									Program Specific Outcomes					
CO	PO <sup>1</sup>	PO <sup>2</sup>	PO <sup>3</sup>	PO <sup>4</sup>	PO <sup>5</sup>	PO <sup>6</sup>	PO <sup>7</sup>	PO <sup>8</sup>	PSO <sup>1</sup>	PSO <sup>2</sup>	PSO <sup>3</sup>	PSO <sup>4</sup>	PSO <sup>5</sup>	PSO <sup>6</sup>
CO1	1	1	1	1	--	--	--	1	--	2	2	--	2	2
CO2	3	3	1	2	--	3	--	2	2	2	2	--	2	2
CO3	3	1	1	1	1	3	--	--	--	3	3	3	2	--
CO4	3	3	3	3	--	--	3	--	2	2	2	3	--	3

Unit	Course Contents	Hours
<b>I</b>	<b>Introduction of Cost and Management Accounting</b> <ul style="list-style-type: none"> <li>• Cost Accounting: Meaning, Objectives and Scope</li> <li>• Concepts of Costs, Classifications and Elements of Cost</li> <li>• Management Accounting: Meaning, Objectives and Scope</li> <li>• Relationship of Cost Accounting, Financial Accounting, Management Accounting.</li> <li>• Installing of a costing system</li> </ul>	<b>04</b>
<b>II</b>	<b>Material handling and Managing Inventory (Theory only)</b> <ul style="list-style-type: none"> <li>• Principles of Material handling</li> <li>• Classification of material handling equipment's</li> <li>• Inventory Management, Objectives of Inventory Management, Techniques of</li> </ul>	<b>08</b>

	Inventory Control: EOQ, ABC Analysis, Fixation of Levels, VED	
<b>III</b>	<b>Method of Costing (Theory and Practical)</b> <ul style="list-style-type: none"> <li>• Unit Costing</li> <li>• Job Costing</li> <li>• Process Costing</li> </ul>	<b>12</b>
<b>IV</b>	<b>Responsibility Accounting and Centres (Theory Only)</b> <ul style="list-style-type: none"> <li>• Responsibility Accounting: Concept and significance; Organisational structure and Decentralization; cost and benefits of decentralization.</li> <li>• Responsibility Centres: Cost Centre, Revenue centre, Profit centre and Investment centre.</li> </ul>	<b>08</b>
<b>V</b>	<b>Learning curve (Theory only)</b> <ul style="list-style-type: none"> <li>• Introduction</li> <li>• Phases in Learning Curve</li> <li>• Uses of Learning Curve</li> <li>• Limitations of the usefulness of the Learning Curve</li> <li>• Factors affecting Learning Curve</li> <li>• The Experience Curve</li> <li>• Reasons for use of Learning Curve</li> <li>• Application of Learning Curve</li> </ul>	<b>08</b>
	<b>Prescribed Text Books:</b> 1. Arora, M. N. (2023). Cost and management accounting. Himalaya Publishing House.	
	<b>Suggested Text Books</b> 1. Hansen, D. R. (2009). Cost management accounting and control. South-Western. 2. Drury, C. M. (2013). Management and cost accounting. Springer. 3. Maheshwari, S. N., Maheshwari, S. K., & Maheshwari, M. S. K. (2021). Principles of Management Accounting. Sultan Chand & Sons. 4. Drury, C. M. (2013). Management and cost accounting. Springer. 5. Kapoor, A., & Bhalla, V. K. (2018). Management accounting: Principles and practice. Sultan Chand & Sons. 6. Reddy, R. J. (2004). Management Accounting. APH Publishing. 7. Drury, C. (2018). Cost and management accounting. Belmont, CA, USA: Cengage Learning.	