गोंय विद्यापीठ
ताळगाव पठार 403206
गोंय, भारत

Tel: 8669609021/065
Fax: +91-832-2452889

State Public University since 1985
Recognized by UGC u/s 12-B
(Accredited by NAAC with A Grade)

Goa University
Taleigao Plateau 403206
Goa, India

Email: arpg@unigoa.ac.in
Website: www.unigoa.ac.in

GU/Acad –PG/BoS -NEP/2022/339/1 Date: 18.08.2022

CIRCULAR

The University has notified Ordinance OA-35 governing the **Master of Commerce (M.Com.) Programme** offered at the Goa Business School, Goa University Campus and the Affiliated Colleges for implementation from the Academic year 2022-2023 onwards.

The approved Semester I and II Syllabus of the **Master of Commerce** Programme is attached.

The Dean/ Vice-Deans of the Goa Business School/ Principals of Affiliated Colleges offering the Master of Commerce Programme are requested to take note of the above and bring the contents of the Circular to the notice of all concerned.

Digitally signed by DONALD AGNELO ERASMO RODRIGUES
Date: 2022.08.18 '14:25:19 +05'30

(Donald A. E. Rodrigues)
Joint Registrar – Academic

To,

1. The Dean, Goa Business School, Goa University.
2. The Vice-Deans, Goa Business School, Goa University.
3. The Principals of Affiliated Colleges offering the M.Com. Programme.

Copy to:

1. The Chairperson, Board of Studies in Commerce PG.
2. The Programme Director, Commerce Discipline, Goa University.
3. The Controller of Examinations, Goa University.
4. The Assistant Registrar, PG Examinations, Goa University.
5. Directorate of Internal Quality Assurance, Goa University for uploading the Syllabus on the University website.

Semester 1

Code No	Name of the Course	Credits	Page No
COTC-401	Advanced Financial Management	4	03
COTC-402	Capital Markets and Stock Exchange Operations	4	05
COTC-403	Entrepreneurship and Venture Capital	4	07
COTC-404	Organizational Behaviour	4	09
	ACCOUNTING AND FINANCE		
COTS-405	Advanced Corporate Accounting	4	12
COTE-406	Financial Services Operations	4	14
	BUSINESS MANAGEMENT		
COTE-407	Human Resource Management	4	17
COTE-408	Strategic Management	4	20

Semester 2

Code No	Name of the Course	Credits	Page No
COTC-409	Marketing and Consumer Behaviour	4	22
COTC-410	Management of Mutual Funds	4	24
COTC-411	Security Analysis and Portfolio Management	4	27
COTC-412	Financial Derivatives	4	29
	ACCOUNTING AND FINANCE		
COTS-413	Direct Taxes	4	32
COTS-414	Cost and Management Accounting	4	34
	BUSINESS MANAGEMENT		
COTE-415	Advertising and Sales Management	4	36
COTE-416	Business Environment and International Trade	4	39

Semester 3

Code No	Name of the Course	Credits	Page No
COTR-501	Research Methodology	4	41
COTR-502	Basic Econometrics	4	43
COTR-503	Qualitative Research	4	45
	ACCOUNTING AND FINANCE		
COTG-504	Corporate Valuation	4	48
COTG-505	Corporate Mergers and Acquisitions	4	50
COTG-506	Indirect Taxes	4	53
COTG-507	Financial Risk Management	4	55
COTG-508	Treasury and Forex Management	4	57
COTG-509	Cost Management and Control	4	59
	BUSINESS MANAGEMENT		
COTG-510	Banking and Financial Institutions	4	61
COTG-511	Insurance Management	4	63
COTG-512	International Marketing	4	65
COTG-513	Retail Marketing	4	68
COTG-514	Customer Relationship Management	4	70
COTG-515	Travel and Tourism Management	4	72

Semester 4

Code No	Name of the Course	Credits	Page No
COTR-516	Advanced Econometrics	4	74
COTR-517	Business Analytics	4	76
COPD-518	Dissertation	16	78

Semester 1

Program	:	**Master of Commerce [M.Com]**
Course Code	:	**COTC-401**
Course Title	:	**Advanced Financial Management**
Number of Credits	:	**04**
Prerequisite	:	**NIL**
Effective from AY	:	**2022 – 2023**

Description of the Course:
This course is designed to provide fundamental knowledge about the finances and management of the company linked to long-term and short-term decisions. The course provides tools to manage and run a company or organization, understand its competitive and institutional positioning, identify its strengths and weaknesses, and evaluate the situation and the foreseeable evolution of the company based on the relevant records of information.
Objectives of the Course:
To provide fundamental knowledge about the company's finances and management. To enable the students to understand the financial decision-making process to enhance shareholders' wealth. To understand the techniques of financial management and apply the methods in financial decision-making.

Course content		
Unit 1	**Introduction to Financial Management**	**10 Hours**
Introduction – Meaning and Definition - Goals of Financial Management - Finance Functions - Interface between Finance and Other Business Functions – Time Value for Money (Theory Only)		
Unit 2	**Financing and Investment Decisions**	**20 Hours**
COST OF CAPITAL - Meaning of Cost of Capital - Cost of Different Sources of Finance - Weighted Average Cost of Capital (Including Problems) LEVERAGES - Operating Leverage - Application of Operating Leverage - Financial Leverage - Combined Leverage (Including problems). CAPITAL STRUCTURE – Introduction - Factors affecting Capital Structure - Theories of Capital Structure (Theory Only). CAPITAL BUDGETING - Introduction - Capital Budgeting Process - Investment Evaluation - Appraisal Criteria - Capital Budgeting Techniques. (Including problems). RISK ANALYSIS IN CAPITAL BUDGETING - Risk-adjusted Discount Rate - Certainty Equivalent Approach - Probability Distribution Approach -Sensitivity Analysis – Scenario Analysis- Simulation Analysis - Decision Tree Approach (Including problems).		
Unit 3	**Working Capital Management**	**20 Hours**
WORKING CAPITAL-Meaning- Operating Cycle - Determinants of Working Capital - Approaches for Working Capital Management - Estimation of Working Capital - Working Capital and Bank Finance. [Includes practical problems]. CASH MANAGEMENT - Motives for Holding Cash - Objectives of Cash Management - Models for determining Optimal Cash Needs - Cash Planning - Cash Forecasting and Budgeting. [Includes practical problems]. RECEIVABLES MANAGEMENT: Introduction - Costs associated with maintaining Receivables - Credit Policy Variables - Evaluation of Credit Policy [Includes practical		

problems].
INVENTORY MANAGEMENT: Purpose of Inventory - Costs Associated with Inventories - Inventory Management Techniques - Importance of Inventory Management Systems [Includes practical problems].

Unit 4	**Dividend Decisions**	**10 Hours**

Dividend Decisions –Factors influencing Dividend Decision-Types of Dividend-Stock Split-Reverse Split- Theories of Dividends – Relevance Models – Gordon's Model – Walter's Model – Irrelevance Model - Miller and Modigliani Model - [Includes practical problems].

Pedagogy:

Lecture/ Classroom Discussion/ Presentation/ Case Study/ Group Project or a combination of some of these. Sessions shall be interactive to enable peer group learning. Practical problems may be solved using available open source software.

Reference / Readings:

1. Khan, M.Y & Jain, P.K.: ***Financial Management***; Tata McGraw Hill, New Delhi. (Latest edition)
2. Pandey, I. M.: ***Financial Management***; Vikas Publishing House, New Delhi, (Latest edition)
3. Chandra, Prasana: ***Financial Management***; Tata McGraw Hill, New Delhi, (Latest edition)
4. Brealey and Meyers: ***Principles of Corporate Finance***; Tata McGraw Hill, New Delhi, 2010. (Latest edition)
5. Keown, Martin, Petty and Scott (Jr): ***Financial Management; Principles and Applications***; Prentice Hall of India, New Delhi, (Latest edition)
6. Gitman, L.J: ***Principles of Managerial Finance***; Addison Wasley, 2017. (Latest edition)
7. Vanhorne, James C: ***Financial Management and Policy***; Prentice Hall of India, New Delhi, (Latest edition)
8. Kishore Ravi, M: ***Financial Management***; Taxman, (Latest edition)

Course Outcome:

CO1 Gain expert knowledge of principles and concepts used in finance;
CO2 Be able to find out the best course of action among several financial options;
CO3 Gain the understanding to apply financial concepts and principles in the overall management of an enterprise;
CO4 Learn to manage the short-term resources of a business firm.

Online Resources:

https://www.icai.org/new_post.html?post_id=16954
https://www.icsi.edu/media/webmodules/FINANCIAL_AND_STRATEGIC_MANAGEMENT.pdf
https://icmai.in/upload/Students/Syllabus2016/Inter/Paper-10-Feb-2022.pdf

Program	:	**Master of Commerce [M.Com]**
Course Code	:	**COTC-402**
Course Title	:	**Capital markets and Stock Exchange Operations**
Number of Credits	:	**4**
Prerequisite	:	**NIL**
Effective from AY	:	**2022 – 2023**

Description of the Course:
This course focuses on the Overview of Indian capital markets that incorporate both Primary and Secondary markets. Further, the students will be exposed to the trading and settlement procedures in the Indian capital markets. Students shall be equipped with knowledge of stock market indices and the risk management and surveillance system in Indian capital markets.
Objectives of the Course:
The objective of the course is to enable students to develop a comprehensive knowledge of the Indian stock markets and their operations.

Course content		
Unit 1	**Introduction to Capital Markets**	**16 Hours**
An overview of Indian Securities Market, **Primary Market** - Meaning – Book Building Process– Functions, Intermediaries, Role of Primary Market – Methods of floatation of Capital – problems of New Issues Market –IPO's –Investor protection in the primary market – recent trends in the primary market – SEBI measures for the primary market. **Secondary Market**: Meaning, Nature, Functions of Secondary Market – Organization and Regulatory Framework for stock exchanges in India – Defects in working of Indian stock exchanges – SEBI measures for the secondary market –**Listing of Securities:** Meaning – Merits and Demerits – Listing requirements, procedure, fee – Listing of the rights issue, bonus issue, further issue – Listing conditions of BSE and NSE – Delisting		
Unit 2	**Trading and Settlement in Indian Stock Exchanges**	**16 Hours**
Indian Stock Exchanges: BSE – Different trading systems – Share groups on BSE – BOLT System – Bulk deals – Block deals – Short Selling – Margin Trading – BSE SME Platform. NSE – Market segments – NEAT system options – Market types, order types, and books – Market phases – Limited physical market, Block trading session - **Clearing and Settlement systems in Indian Stock Exchanges -** Introduction – Transaction Cycle – Settlement Agencies – Clearing & Settlement Process –Different Types of Settlements – Rolling Settlement – Pay in and pay out –Demat settlement – Physical settlement – Funds settlement – Valuation debit – Valuation price – Shortages –Auctions – Risks in settlement – Penalties.		
Unit 3	**Stock Market Indices**	**16 Hours**
Stock Market Index – Meaning – Purpose and Consideration in developing index – Methods(Weighted Aggregate Value method, Weighted Average of Price Relatives method, Free Float method) – BSE Sensex –Scrip selection criteria – Construction – BSE Investment Strategy Indices – BSE Thematic Indices – BSE Sectoral Indices - NSE indices – S&P CNX Nifty – Scrip selection criteria – Construction – International Financial Markets – Euro Market – Asian Market – Important Global, Regional and National Stock Market Indices.		
Unit 4	**Risk Management and Surveillance System in Indian Stock Exchanges**	**12 Hours**
Risk Management system in BSE &NSE – Margins – Exposure limits – Surveillance		

system in BSE &NSE –Circuit breakers – Surveillance activities – Online surveillance – off-line surveillance – Rumour verification –Risk management – Risk containment measures – Settlement guarantee Mechanism – Asset/capital adequacy –margins – Inspection of books and investigation – Penal Charges and online monitoring

Pedagogy:

The teaching pedagogy of this course shall include the combination of the following: Interactive Lectures/Discussions/ presentations/case studies/ individual or group projects/ assignments/Class activities or a combination of some of these. The sessions shall be interactive to enable peer group learning.

Reference / Readings:

1. Punithavathy Pandian ***Security Analysis and Portfolio Management***, Vikas Publishing House Pvt. Ltd. (Latest edition)
2. V. A. Avadhani, ***Investment and Securities Market in India***, Himalaya Publishing House. (Latest edition)
3. Prasanna Chandra, ***Security Analysis and Portfolio Management***, Tata McGraw – Hill. (Latest edition)
4. Sanjeev Agarwal, ***A Guide to Indian Capital Market***, Bharat Publishers (Latest edition)
5. Prasanna Chandra, ***Investment Analysis***, Tata McGraw Hill, Latest Edition, (Latest edition)
6. P R Joshi, ***Global Capital Markets – shopping for finance***, Tata Mc Graw Hill (Latest edition)
7. Capital Market (Dealers) Module, Workbook from NSE Financial Markets: A Beginners' Module, Workbook from NSE (Latest edition)

Course Outcome:

Upon completion of this course, the student shall be able

CO1: To understand the theoretical background of the Indian Capital markets.
CO2: To learn the trading system in Indian stock exchanges.
CO3: To learn the clearing and settlement system in Indian stock exchanges
CO4: To discuss the Indian stock market indices and learn to calculate the same.
CO5: To explore the risk management and surveillance system in Indian stock exchanges.

Online Resources:

1. www.bseindia.com
2. www.nseindia.com
3. www.moneycontrol.com
4. www.economictimes.com
5. www.financialexpress.com
6. www.equitymaster.com
7. www.myiris.com

Program	:	**Master of Commerce [M.Com]**
Course Code	:	**COTC-403**
Course Title	:	**Entrepreneurship and Venture Capital Financing**
Number of Credits	:	**4**
Prerequisite	:	**NIL**
Effective from AY	:	**2022 – 2023**

Description of the Course:
In the globalized world, the need for entrepreneurial talents is gaining prominence as it provides employment opportunities for all other growth agents for economic transformation. Those with the qualities of becoming entrepreneurs must know the different ways of financing new ideas. One such financing avenue is venture capital and private equity. The intricacies of how venture capitalists can obtain funding require a complete understanding of how venture capital and private equity function. Students may be able to become one of the growth agents in transforming the economy after successful completion of the course.
Objectives of the Course:
This paper provides students with a basic information w.r.t (1) To identify the origin, development, and growth of entrepreneurship, what makes India different, the role and importance of creativity, growth agents, and the vicious circle of poverty, and (2) To analyze the evolution of venture capital financing over the years, identify various legal structure of venture capital firms, and basics about the regulatory environment, (3) To evaluate potential business ideas, preparing a successful business plan, and various methods used for business valuation, and (4) To assess different stages of life cycles and how venture capitalists carry out financing, venture capital scenario including the exit strategy.

Course Content		
Unit 1	**Introduction to Entrepreneurship**	**15 Hours**
Economic and Business status of India and the world [ancient – classical – neo-classical – modern] – What makes India different – Origin, development, growth and present status of entrepreneurship – Role of Growth Agents – Entrepreneur, entrepreneurship and enterprise – Role of Creativity – Vicious Cycle of Poverty – Imitation, Innovation, Invention and its role in socio-economic transformation – Bridging the gap between science and market place – Entrepreneurial Climate in India.		
Unit 2	**Introduction to Venture Capital and Legal Structure**	**15 Hours**
Economic and Business Scenario in modern times – Pre and Post 2008 Financial Crisis and Pre and Post 2019 Pandemic Scenario. Origin, development, growth, and present status of Venture Capital – Dynamics of Venture Capital – Economic Impact of Venture Capital – Financial and Non-financial Support – Business Life Cycle and Venture Capital Life Cycle – Role played by Venture Capitalists – Deal Making Process and Corporate Governance – Role of Venture Capital Associations. The Fund Structuring and Operations – Basics [BIPA, LRS, APIAC, DTAA, GAAR] – Venture Capital Fund structures in India – What to start – Where to start.		
Unit 3	**Business Valuation Approaches**	**15 Hours**
Why Business Plan – How it is prepared – Do's and Don'ts of Business Plan – How the Business Plans are evaluated. Basics of Business Valuation – How start-up valuation works – Why valuation matters – How to determine valuation – Business Valuation Approaches [The Berkus Method, The		

Risk Factor Summation Method, The Scorecard Valuation Method, The Comparable Transactions Method, The Book Value Method, The Discounted Cash Flow Method, The First Chicago Method, The Venture Capital Method].

Unit 4	**Business Life cycles and various Strategies available.**	**15 Hours**

Significance of Business Life Cycle of Venture Capital [Who they are, What they do, How they do it, What Influences] – Early and Later stage strategies.
Venture Capital Scenario [Global and Regional] – Recent trends and outlooks – Significance of Country Attractiveness Index.
Venture Capital Scenario [India] – Impact of Pandemic on Indian Economy and Business – Significance of Infrastructure as a Service (IaaS), Platform as a Service (PaaS), & Software as a Service (SaaS) – Significance of Start-ups – Emergence of Unicorns in India – Special governmental initiatives aimed at the socio-economic transformation.
Endgame – What does it mean – When it is decided – How it is done – Various exit Strategies.

Pedagogy:

Lectures, Case Studies, and Self-study (based on research papers on venture capital financing and watching educational videos on negotiation processes).

Reference / Readings:

1. Robert D Hisrich, Michael P Peters & Dean A Shepherd, ***Entrepreneurship***, McGraw Hill Education. (Latest Edition)
2. Vasant Desai, ***Dynamics of Entrepreneurship Development***, Himalaya Publishing House. (Latest Edition)
3. Suna Lowe Nielsen, Kim Klyver, Majbritt Rostgaard Evald, & Torben Bager, ***Entrepreneurship in Theory and Practice: Paradoxes in play***. Edward Elger. (Latest Edition)
4. Howard Fredrick, Allan O'Conner, & Donald F. Kuratko, ***Entrepreneurship***, Cengage Learning. (Latest Edition)
5. Andrew Metrick & Ayako Yasuda, ***Venture Capital & the Finance for Innovation***, Wiley. (Latest Edition)
6. Douglas J. Cumming & Sofia A. John, ***Venture Capital, and Private Equity Contracting: An International Perspective***, Elsevier. (Latest Edition)

Course Outcome:

Upon completion of the course, the students will be able to:
CO1: Identify their role in transforming the economy to a higher level.
CO2: Make calculated decisions by strictly following legal formalities, understand how to value potential business ideas, and prepare a successful business plan.
CO3: Apply strategic planning during different stages of the business life cycle.

Online Resources:

https://ivca.in/ / https://nvca.org/ / https://en.wikipedia.org/wiki/Venture_capital
https://www.youtube.com/channel/UCmdI-Y9DGqIUzVXGZ-o1pOQ
https://libguides.stanford.edu/venture-capital-and-private-equity
https://medium.com/venture-evolved/resources-for-those-interested-in-venture-capital-and-private-equity-3964d0734273
https://www.rug.nl/ggdc/historicaldevelopment/maddison/?lang=en
https://www.youtube.com/watch?v=Tid0n-PdCiE
https://www.youtube.com/c/SharkTankAustralia
https://www.youtube.com/channel/UCREgA-BmOocJ9Is_bZV6aJQ
https://www.youtube.com/channel/UCDAzmE9V4Xw5CdLkn3pvO3A

Program	:	**Master of Commerce [M.Com]**
Course Code	:	**COTC-404**
Course Title	:	**Organizational Behaviour**
Number of Credits	:	**4**
Prerequisite	:	**NIL**
Effective from AY	:	**2022 – 2023**

Description of the Course:
This course covers all essential topics that will enhance students' knowledge of "Organizational Behaviour." It covers topics related to the organization, i.e., understanding of individual behavior, Various types of Groups operating in an organization, Power and Organizational Politics, Conflict Management Causes, Effects and Management of conflict at different levels of conflict and change management, Stress Management and Counseling.
Objectives of the Course:
• The course teaches students about individual and group behavior in an organization. • It also provides ways to deal with the different levels of conflict and manage it. In this competitive world where there is a big race among individuals, understanding oneself and others can help to gain an advantage. • Human behavior is unpredictable, so understanding of causes and effects of the behavior is an essential area for individual who interacts in the community and society

Course content		
Unit 1	**: Organizational Behaviour – Understanding Self**	**15 Hours**
Organizational Behaviour– Organisational Multidiscipline – Different Model of Men (Economic, Social, Organization, Self-Actualization, Complex, Impulsive and Compulsive) - Individual Behaviour is studied through – Perception – Personality – Values– Attitudes–Motivation – Learning.		
Unit 2	**: Conflict Management and Stress Management**	**15 Hours**
Conflict Management –Define Conflict–Conflict, and Competition–Changing Views of Conflict–Traditional and Current views of Conflict –Nature of Conflict – Levels of Conflict – Sources of Conflict – Functional and Dysfunctional Conflict – Effects of Conflict –A Model of Conflict –Assertive Behaviour – Interpersonal Orientation – Facilitating Smooth Relations. **Stress Management**–Concept – Extreme Products of Stress – Causes and Symptoms of Stress – Job-Related Causes of Stress – Frustration – Stress and Job Performance – Stress and Employee Health –Stress Vulnerability –Approaches to Stress Management.		
Unit 3	**Group Behaviour and Power and Organisational Politics**	**15 Hours**
Group Behaviour – Group Dynamics – Definition – Properties of Group –Types of Groups– Formal and Informal Groups – Comparison between Formal and Informal Organisation –Nature and Effect of Informal Groups–Benefits of Informal Groups – Formation of Informal Leader – Identifying and Rewarding Informal Leaders – Key Roles of Informal Leader -Difference between Task Leadership Roles and Social Leadership Roles –Multiple Informal Leaders. **Power and Organisational Politics** –Meaning of Power – Dependency in Power Relationship Sources of Power– Legitimate – Reward – Coercive –Expert –Referent – Organisational Politics – Influence and Political Power.		
Unit 4	**Counselling and Change Management**	**15 Hours**

Counseling – Meaning – Characteristics of Counselling – Managers Counselling role – Need for Counselling – Types of Counselling – Directive– Non-Directive – Participative – A Contingent view.

Change Management –Nature of Change – Responses to Change – Cost and Benefits of Change –Resistance to Change – Nature and Effect –Reasons for Resistance – Types of Resistance – Possible Benefits of Resistance – Implementing Change – Transformational Leadership and Change –Elements of Transformational Leadership –Three-stage Model of change Process –Building Support for Change.

Pedagogy:

The following methods and forms of study are used in the course

- The methodology used in the class will combine lectures, applications, and case discussions.
- Lectures will address the assigned reading materials. The required readings, lecture notes, and the assigned home works and cases are intended to support learning objectives and will prepare the students adequately for the examinations.
- In addition to the lectures, review sessions will be scheduled to address assignments, end-of-chapter questions, and, on occasion, assigned cases.

Reference / Readings:

1. Aswathappa K., '***Organisational Behaviour,'*** Himalaya Publishing House, NewDelhi, (Latest edition)
2. Fred Luthans- '***Organisational Behavior'***, McGraw Hill Publishing Company, NewYork, (Latest edition).
3. Gene Burton &Manab Thakur, '***Management Today-Principles Practice,'*** Tata McGraw Hill Public Company Ltd., New Delhi, (Latest edition)
4. Heinz Weihrich and Harold Koontz, ***Management - A Global Perspective***, Tata McGraw- Hill Publishing Company Limited, (Latest edition)
5. James A.F. Stoner, R. Edward Freedom, and Daniel R. Gilbert - '***Management***,' Prentice Hill Inc., NewJersey (Latest edition)
6. JitS.Chandan, '***Organisational Behaviour,'*** Vikas Publishing House, NewDelhi, (Latest edition)
7. John W. Newstrom, ***Organisational Behaviour***, Tata McGraw- Hill Publishing Company Limited (Latest edition)

Course Outcome:

Upon completion of the course, the students will be able to:

CO1: To understand how Human Behaviour affects workplace dynamics.

CO2: To apply the principles of taking a human approach to Corporate, i.e., using the Human Relations approach to maximize Individual and Corporate Goals.

Online Resources:

Online E-Books:

1. Essentials of Organizational Behaviour by Stephen P. Robbins & Timothy A. Judge & Katherine Breward
   https://www.pdfdrive.com/essentials-of-organizational-behaviour-e176364014.html
2. Organizational behaviour by David A. Buchanan & Andrzej A. Huczynski
   https://www.pdfdrive.com/organizational-behaviour-9th-edition-e185313171.html
3. Organizational Behavior by Champoux, Joseph E.
   https://www.pdfdrive.com/organizational-behavior-e39632799.html
4. Handbook of Principles of Organizational Behavior by Edwin Locke
   https://www.pdfdrive.com/handbook-of-principles-of-organizational-

behaviore33456714.html

5. Organizational Behavior by Stephen Robbins https://www.pdfdrive.com/organizational-behavior-stephen-robbins-e18717987.html
6. Organizational Behaviour by V.G. Kondalkar https://www.pdfdrive.com/organizational-behaviour-e33408492.html

Website Links:

1. https://www.businessmanagementideas.com/notes/management-notes/organizational-behaviournotes/12614
2. https://www.slideshare.net/YaminiKahaliya/organisation-behavior-introduction-of-organisationbehavior-for-bbabcom-students
3. https://nptel.ac.in/courses/110/105/110105034/
4. https://nptel.ac.in/courses/121/105/121105009/
5. http://egyankosh.ac.in/handle/123456789/3155
6. http://egyankosh.ac.in/handle/123456789/15889
7. http://egyankosh.ac.in/handle/123456789/17282
8. https://onlinecourses.swayam2.ac.in/cec21_ge20/preview
9. http://epgp.inflibnet.ac.in/Home

Program	:	**Master of Commerce [M.Com]**
Course Code	:	**COTS-405**
Course Title	:	**Advance Corporate Accounting**
Number of Credits	:	**04**
Prerequisite	:	**NIL**
Effective from AY	:	**2022 – 2023**

Description of the Course:
This course will cover all the aspects companies normally follow during their life. This course refines your knowledge of corporate accounting concepts and practices. It covers the preparation of companies' financial statements following the Companies Act 2013, the procedure for amalgamation and liquidation of companies, and the preparation of holding company accounts.
Objectives of the Course:
To gain knowledge in theory as well as practice in corporate accounting. To enable students to prepare companies' financial statements within the framework of the Company Act, 2013. To enable students to prepare financial statements of Banking and Insurance companies. To help students understand the techniques of restructuring and liquidating corporate entities.

Course content		
Unit 1	**Preparation of Final Accounts**	**15 Hours**
Preparation of Final accounts – Schedule VI Part I and Part II – Managerial remuneration – dividend declaration out of the past and the current profits – Issue of Bonus shares – Statement of Profit & Loss /and Balance Sheet. Bank Accounts – Preparation of Profit and Loss Account and Balance Sheet – Introduction to Insurance Company Accounts – Life Insurance and General Insurance – Preparation of Revenue Accounts – Statement of Profit and Loss – Balance Sheet.		
Unit 2	**Amalgamation of Companies**	**15 Hours**
The amalgamation of companies – Meaning – features – Purchase Consideration – meaning –methods (lump sum payment method, net assets method, intrinsic value of shares method) –accounting entries for amalgamation – practical problems – Absorption and reconstruction of companies – meaning – accounting entries for absorption – practical problems –Reconstruction of companies – external reconstruction – internal reconstruction – meaning– procedure – accounting entries.		
Unit 3	**Winding up of Companies**	**15 Hours**
Winding up of companies – Meaning – Modes of winding up - Accounts relating to the liquidation of companies - Meaning of liquidation - preferential payments - Role of liquidators and their duties - preparation of the statement of affairs - Final Liquidation statement of account.		
Unit 4	**Holding Company Accounts**	**15 Hours**
Holding Company Accounts - Consolidation of Balance Sheets – consolidated Profit and Loss Account – Inter-company holdings and Non- Controlling Interest -Consolidated Cash flow statement.		

Pedagogy:
The methodology used in the class will combine lecture applications and case discussions.

Practical problems may be solved using available open source software.

Reference / Readings:

1. Shukla M.C. &T.S.Grewal, ***Advanced Accounting***, S.Chand& Sons, New Delhi. (latest edition)
2. Gupta R.L. and Radhasamy, ***Advanced Accounting***, Sultan Chand & Sons, New Delhi, (latest edition)
3. Jain &Narang, ***Advanced Accounting***, *Kalyani Publication*, (latest edition)
4. Arulanandam and Raman, ***Advanced Accounting***, Himalaya Publishing Publications House. (latest edition)
5. Reddy T.S., and others. ***Corporate Accounting***, Chennai, Margam Publications, (latest edition)
6. D.K Goel& Shelly Goel, ***Corporate Accounting***, Arya publication (latest edition)
7. S N Maheshwari, S K Maheshwari. ***Corporate Accounting***. Vikas Publishing House. (latest edition)
8. M. C. Shukla, T.S. Grewal, S.C. Gupta. ***Advanced Accounts***. S.Chand Publishing. Vol. II. (latest edition)
9. Ashok Sehgal, Deepak Sehgal. ***Advance Accounting: Corporate Accounting***. Taxmann Allied Services Pvt. Ltd. Vol. II. (latest edition)
10. Tulsian, P. C. ***Introduction to Corporate Accounting***. S. Chand Publisher. (latest edition)
11. Chhavi Sharma, Nirmal Gupta. ***Corporate Accounting***: Theory and Practice. (latest edition)
12. Maheshwaari, S.N : ***Advanced Accountancy***-Vol. II, Vikas Publishing House, New Delhi. (latest edition)

Course Outcome:

After the completion of this course, the students will be able to:

CO 1: Construct the companies' financial statements following the Companies Act, 2013.
CO 2: Construct the financial statements of Banking and Insurance companies.
CO 3: Develop the procedure involved in the amalgamation of Companies.
CO 4: Develop the procedure for winding up the company.

Online Resources:

https://egyankosh.ac.in/bitstream/123456789/73958/1/Unit-9.pdf
https://gfgc.kar.nic.in/hesaraghatta/GenericDocHandler/21-8409c4f7-1926-46f0-b45e-44357c55010c.pdf
https://www.mca.gov.in/MinistryV2/mergers+and+acquisitions.html
https://sgp1.digitaloceanspaces.com/cakart/5946/study_contents/Chapter_5__Amalgamation_of_Companies.pdf
https://www.icsi.edu/media/webmodules/Corporate%20and%20Management%20Accounting.pdf

Program	:	**Master of Commerce [M.Com]**
Course Code	:	**COTE-406**
Course Title	:	**Financial Services Operations**
Number of Credits	:	**4**
Prerequisite	:	**NIL**
Effective from AY	:	**2022 – 2023**

Description of the Course:
This "Financial Services" course covers all essential topics that will enhance students' knowledge of Financial Services. It covers topics related to an Overview of Fund based and Fee-based services, understanding practices, and research work done by the Credit Rating Agency with rating process and methodology. Structuring mechanism of Securitization with Legal Aspects. The efficient depository is critical to the efficient functioning of the Capital Market. This course provides deep insight into the Depository's functioning and outlines the various Operational issues
Objectives of the Course:
1. The student will be equipped with basic knowledge of Financial Services. 2. The student will learn the process and methodology of Credit rating Agencies with services provided. 3. Students will understand the working mechanism of Securitization with Legal Aspects and Depositories Operations

Course content		
Unit 1	**Overview of Financial Services and Credit Rating**	**17 Hours**
Overview of Financial Services - Growth and Structure. Banking and Non-Banking Companies, Classification of Non–Banking Companies and NBFC's Activities. **Credit Rating:** Introduction - Concept of Credit Rating – Definition - Scope - Need, Types of Credit Rating - General Credit Rating Process and Methodology - Credit Rating Agencies in India Process and Methodology for Credit Rating - Advantages & Disadvantages of Credit rating - Rating services offered by Credit Rating Agencies - Equity rating and Equity Assessment - Rating symbols of Indian Credit Agencies		
Unit 2	**Securitization and Legal issues in Securitization**	**16 Hours**
Securitization: Introduction to Securitisation as Financial Instrument of the New Millennium – Definition – Concept - Need for Securitisation – Securitization in India - Securitisation asset classes - Benefits of securitization Players involved in Securitisation - Securitisation structure - Process of Securitisation-. Pass-Through Certificate and Pay Through Securities structure. **Legal issues in Securitization** - Securitisation laws- (SARFAESI) Act –Purpose – Outcome - Powers conferred on Secured Creditor under the SARFAESI Act - Banks utilize the effective tool for bad loans (NPA)Recovery- Rights of Borrowers.		
Unit 3	**Depository Functioning and Bye-Laws**	**15 Hours**
Overview of Depository - Key features of the depository system in India -Depository System- Depository - Bank An Analogy - Depository - Bank –The difference - Legal Framework- Depositories Act, 1996 - Securities and Exchange Board of India (Depositories & Participants) Regulations, 1996ByeLaws approved by SEBI - and Business Rules framed in accordance with the Regulations and Byelaws. - Section 4, 7, 8, 9, 10, 14, and 16. **Internet Initiatives at Depository by NSDL** - SPEED-e- SIMPLE- SPICEIDeAS-and STEADY - Eligibility Criteria for a Depository– Registration-Commencement of		

Business- Agreement between Depository and Issuers-Rights and Obligations of Depositories- Records to be maintained by Depository – Functions of Depository. Business Rules of Depository –Functions- Services Offered by Depository - Electronic linkage – Technology and connectivity of Depository System with Business Partners.

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

Unit 4	**Depository Core services**	**12 Hours**

Types of Accounts- Documents for Verification- Beneficiary Account-Procedure for opening an account. Dematerialization- International Securities Identification Number (ISIN) - Securities that can be Dematerialized- Dematerialisation request form- Procedure for Dematerialisation- Rejection Reason- Precautions to be taken while processing DRF. Rematerialisation- Rematerialisation Request form- Prerequisites for Rematerialisation request - Rematerialisation Process.

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

Pedagogy:

- The methodology used in the class will combine lectures, applications, and case discussions.
- The required readings, lecture notes, and the assigned home works and cases are intended to support learning objectives and will prepare the students adequately for the examinations.
- In addition to the lectures, review sessions will be scheduled to address assignments, end-of-chapter questions, and on occasion, reading and understanding Reports on the Credit Rating and Structuring of Securitization with Legal issues.

Reference / Readings:

1. Khan M.Y, ***Financial Services***, McGraw Hill Education; (Latest edition)
2. V.A. Avadhani, ***Marketing of Financial Services and Markets***, Himalaya Publishing House, (Latest edition)
3. Indian Institute of Banking and Finance, ***Mutual Funds- Products & Services***, Taxmann Publications Private Limited, (Latest edition)
4. Gordan & Natarajan, ***Financial Markets and Services***, Himalaya Publishing House, Tenth Edition, (Latest edition)
5. K. Ravichandran, ***Merchant Banking & Financial Services***, Himalaya Publishing House, Second Edition, (Latest edition)
6. NCFM- Depositories Module
7. NISM – Mutual Funds Module Series

Course Outcome:

Upon completion of the course, the students will be able to:

CO1: Students will be equipped with essential financial services and Factoring knowledge.

CO2: Students will learn the process and methodology of Credit rating Agencies etc.

CO3: Students will understand the working mechanism of Securitization with Legal Aspects

and Depositories Operations

Online Resources:

Website Links:

1. https://www.prepcafe.in/nism-study-material
2. https://nsdl.co.in/publications/IAPP.php
3. https://nsdl.co.in/publications/investorguide.php
4. https://nsdl.co.in/publications/infobrochureforinvestors.php
5. http://egyankosh.ac.in/handle/123456789/16964
6. https://nsdl.co.in/downloadables/Capital%20Markets%20and%20NSDL%20Overview.pdf
7. https://www.intelivisto.com/certification/NISM-SeriesVI%20Depository%20Operations%20workbook.pdf
8. https://www.spratings.com/documents/20184/760102/SPRS_Understanding-Ratings_GRE.pdf
9. http://docshare02.docshare.tips/files/12277/122779731.pdf
10. http://vinodkothari.com/wp-content/uploads/2014/01/Credit-Rating-Agencies.pdf
11. https://www.fitchratings.com/products/rating-definitions#about-rating-definitions
12. https://legislative.gov.in/sites/default/files/A2002-54.pdf
13. http://www.igntu.ac.in/eContent/IGNTU-eContent-459913078664-B.Com-6-Prof.ShailendraSinghBhadouriaDean&-FINANCIALSERVICES-All.pdf
14. http://docshare01.docshare.tips/files/6804/68042738.pdf
15. http://epgp.inflibnet.ac.in/Home

Program	:	**Master of Commerce [M.Com]**
Course Code	:	**COTE-407**
Course Title	:	**Human Resource Management**
Number of Credits	:	**4**
Prerequisite	:	**NIL**
Effective from AY	:	**2022 – 2023**

Description of the Course:
This course is designed to motivate the students to understand (1) the Significance of Human Resource Management, (2) the role and importance of Job Analysis, Job Rotation, Job Enrichment and Job Enlargement, (3) Recruitment and Selection, and (4) Training and Development and Performance Management.
Objectives of the Course:
To study the basic concepts of Human Resource Management (HRM). To assess what Human Resource Management is and how it relates to the Management process. To learn the overview of functions of HRM and apply them in practical situations. To assess how the significant roles of HR Management are being transformed.

Course Content		
Unit 1	**Introduction to E-HRM and International HRM**	**15 Hours**
Introduction to E-HRM – Impact of technology on HRM – Define E-HRM, Scope of E-HRM **[Read Research Papers]**, Objectives of E-HRM, Types of E-HRM, is E-HRM Boon or Bane? – Advantages and Disadvantages. E-HR Activities-e-Recruitment, e-Selection, e-Performance Management, e-Learning-Advantages, and Disadvantages. **Global Challenges in HRM**- International HR Challenges. The environment of HRM – Internal and External forces affecting the HR function, International HRM vs. Domestic HRM.		
Unit 2	**Introduction to Strategic and Green HRM**	**15 Hours**
Strategic Human Resource Management and HR Scorecard: Define SHRM**,** SHRM Model, SHRM Process, Strategic Human Resource trends, linking people, strategy and performance HR – Strategic Partner, creating an HR scorecard, Measuring HR alignment. **Green HRM-** Define, Objective, Importance, Need for Green HRM, Green HRM processes: green recruitment, selection, training, green performance appraisal, motivation, and employee engagement in green HRM. Green Initiatives for HR, Advantages and Disadvantages-Green HRM in Indian context and future sustainable HRM.		
Unit 3	**Training, Development, and Performance Management**	**15 Hours**
Training and Development- Training and Development Process, Methods of Employee Training, On the job-Coaching, mentoring, Job Rotation and Job Instruction Technique (JIT), Off Job-Sensitivity training, Transactional Analysis, Straight lectures, and simulation exercises. **Executive Development**-Methods of Executive Development, Evaluating the Training Efforts. **Performance Management** – Components of Performance Management, Performance Appraisal Methods – Traditional and Modern, Potential Appraisal, steps in Good Potential Appraisal System.		
Unit 4	**HR Analytics**	**15 Hours**
Human Resource Analytics (HR Analytics) – Why HR Analytics – How does HR Analytics works – Pros and Cons of HR Analytics – Applications of HR Analytics [*Measuring Performance / Informing Promotion and Salary Decisions / Understanding Attrition and Increasing Retention / Examining Employee Engagement / Measuring*		

Employee Development, Learning Outcomes and Group Development]
Difference between HR Analytics and HR Metrics – Key HR Analytics Matrices [*Revenue per employee / Training efficiency / Involuntary turnover rate / Time to hire / Absenteeism / Offer acceptance rate / Training expenses per employee / Voluntary turnover rate / Time to fill / Human capital risk*] - **Metrics, Workforce Trends, and the Employee**- Define Metrics, Key considerations for choosing what to Measure-Components of good metrics, HR Metrics checklist, why metrics is vital in the total rewards system, HR agility, Employee lifecycle. Types of HR Metrics-Staffing, Training and development, performance, and others. **HR Charts and Dashboard**, Predictive Analysis (***Using MS Excel***).

Pedagogy:

The following methods and forms of study are used in the course
Lectures, Case Studies, and Self-study (doing home assignments based on the reading of research papers on various aspects of HRM)
Self-study on reading research papers and Reference books in Human Resource Management area to understand the importance of Human Resource Planning concepts, especially on understanding recruitment and selection, training and development of employees, performance management, and appraisal decision as Human Resource Executive.

Reference / Readings:

1. Aswathapa, K. ***Human Resource Management***, Tata McGraw Hill. [Latest edition]
2. Bernadin , ***Human Resource Management*** , Tata Mcgraw Hill, [Latest edition]
3. Decenzo and Robbins, ***Human Resource Management***, Wiley, [Latest edition]
4. Dessler ***Human Resource Management***, Pearson Education Limited [Latest edition]
5. Dipak Kumar Bhattacharyya, ***Human Resource Management***, Excel Books, [Latest edition]
6. Ivancevich, JM, ***Human Resource Management***, Tata McGraw Hill. [Latest edition]
7. MadhurimaLall and SakinaQasim Zaidi, ***Human Resource Management***, Excel Books, PHI Learning. [Latest edition]
8. Uday Kumar Haldar, Juthika Sarkar. ***Human Resource management***. Oxford. [Latest edition]
9. Ehnert I, Harry W and Zink K J, ***Sustainability and human resource management: Developing sustainable business organization***s, Springer Science and Business Media. [Latest edition]
10. Mariappanadar S, ***Sustainable Human Resource Management: Strategies, Practices and Challenges***, Macmillan International Higher Education. [Latest edition]

Course Outcome:

Upon completion of the course, the students will be able to:
CO1: Develop meaningful metrics, design measures, and apply the results to support organizational strategy and tactics.
CO2: To understand the role of E-HRM, Green HRM, SHRM, and International HRM.
CO3: Administer and contribute to the design and evaluation of the performance management program.
CO4: Develop, implement, and evaluate employee orientation, training, and development programs.

Online Resources:

- https://www.pdfdrive.com/encyclopedia-of-human-resources-information-systems-challenges-in-e-hrm-e161036079.html
- https://www.pdfdrive.com/implement-e-hrm-successfully-d39707501.html

- https://www.pdfdrive.com/strategic-human-resource-management-e15459785.html
- https://www.pdfdrive.com/a-handbook-of-human-resource-management-practice-e24209359.html
- https://www.pdfdrive.com/human-resources-management-and-training-e4295910.html
- https://www.mckinsey.com/business-functions/people-and-organizational-performance/our-insights/the-essential-components-of-a-successful-l-and-d-strategy
- http://www.benefitsandcompensationresources.com/how-well-do-you-know-if-your-total-rewards-program-is-working
- https://www.valamis.com/hub/hr-analytics
- https://www.michiganstateuniversityonline.com/resources/business-analytics/applications-of-data-analytics-in-people-management/
- https://www.forbes.com/sites/forbestechcouncil/2020/05/19/using-data-analytics-to-improve-your-hr-management/?sh=37e8a3e12bcb
- https://www.toolbox.com/hr/hr-analytics/articles/what-is-hr-analytics/
- https://www.fuseworkforce.com/blog/what-is-hr-analytics-how-data-improve-decision-making
- https://www.aihr.com/blog/what-is-hr-analytics/#:~:text=HR%20analytics%20is%20a%20data%2Ddriven%20approach%20to%20managing%20people,data%2Ddriven%20decision%2Dmaking.

Program	:	**Master of Commerce [M.Com]**
Course Code	:	**COTE-408**
Course Title	:	**Strategic Management**
Number of Credits	:	**4**
Prerequisite	:	**NIL**
Effective from AY	:	**2022 – 2023**

Description of the Course:
In a globalized scenario, the present competitive business world also requires understanding the basic concept of positioning so that more value is added, created, or generated towards you than any other competitors in the industry. The course on strategic management equips students with an understanding of strategy, types of strategies available, and how to position from a lower level to a higher level. The course begins with an introduction to strategic positioning followed by a gap analysis that allows the students to understand the importance of gathering information and processing the information to have power so proactive decisions can be taken for strategically maximizing the value. Students will also learn about the strategic management process, viz., how to formulate, implement and control.
Objectives of the Course:
The course will help the students to understand the significance of **positioning** the firm from a lower level to a higher level wherein more value is added, created, and generated towards the firm by thoroughly understanding complex environmental factors, which provides the answer to (i) **Where we are**, (ii) **Where we want to go**, (iii) **What factors are influencing** and (iii) **How we can reach the goal**. This exercise will help them mold their future by understanding that whatever they learned in Strategic Management applies to their personal lives and goals. This will help them become a good citizen, i.e., a person with a strong backbone by following the applicable rules and regulations rather than violating them and becoming like a boneless chicken where they will always be saying YES when they want to say **NO**. This course also allows them to be more proactive rather than reactive.

Course Content		
Unit 1	**Introduction to Strategy and Strategic Management**	**15 Hours**
Strategy vs Policy-Business and its nature - Art of Positioning – Approaches – Types of Strategies [Indented / Deliberate / Realised / Unrealised / Emergent] – Business Life Cycle**[Read Research Papers]** - Gap Analysis [FA & EA] / Organisaitonal Direction [Strategic Intent].		
Unit 2	**Strategy Formulation**	**15 Hours**
Integration of Inputs from FA & EA [CQA / SWOT / E-TOP / PESTEL] – Levels of Strategy formulation – Organisational Level [General Strategic Options & Portfolio Analysis and Display Matrices] – Business Level [5 Force Analysis] – Functional Level – Individual Level. **[Self-Study: Analyse the strategies adopted by organizations in pandemic].**		
Unit 3	**Strategy Implementation**	**15 Hours**
Issues [Success / Roulette / Trouble / Failure] – 4 Stages of Strategy Implementation [Analyse Change / Analyse Structure / Analyse Culture / Select Approach / Implement].		
Unit 4	**Strategy Evaluation and Control**	**15 Hours**
Role of Information – Types of Information Systems [MIS & MDSS – Big Data and Data Analytics] – 4 Stages of Strategic Evaluation & control. [Bench Mark / Actual / Variance /		

Corrective Action] – Techniques of Evaluation [Gap / SWOT / PESTEL] – Types of Control [Premise / Implementation / Surveillance / Special Alert].

Pedagogy:

The following methods and forms of study are used in the course
Lectures, Case Studies, and Self-study (doing home assignments based on the reading of research papers on various aspects of Strategic Management)
Self-study on reading research papers and Reference books in the Strategic Management area to understand better the intricacies of strategic management in the present globalized business world.

Reference / Readings:

1. Aswathappa K. ***Business Environment for Strategic Management, Text and Cases*** McGraw Hill Education, (Latest edition)
2. Azhar Kazmi, ***Strategic management and business policy***, TMH, (Latest edition)
3. Samuel C. Certo and J Paul Peter, ***Strategic Management***, Mc. Graw Hill.
4. Peter F. Drucker, ***Management: Tasks, Responsibilities***, HarperCollins Publishers 1st edition, (Latest edition)

Course Outcome:

Upon completion of the course, the students will be able to:
CO1: Various strategic management analysis tools for understanding the present status, viz., FA, EA, SWOT, E-TOP, PEST, PESTEL, CQA, etc.
CO2: Carry out BCG and GE display matrices.
CO3: Effectively implement formulated strategy and take corrective actions during the evaluation stage.

Online Resources:

https://www.pdfdrive.com/strategic-management-e29174092.html
https://www.himpub.com/documents/Chapter687.pdf
https://www.pdfdrive.com/strategic-management-and-business-policy-e18825038.html
https://www.pdfdrive.com/strategic-management-e29174092.html
https://www.himpub.com/documents/Chapter687.pdf
https://www.pdfdrive.com/strategic-management-and-business-policy-e18825038.html
https://www.youtube.com/watch?v=WKr-lfE4QaE

Semester 2

Program	:	**Master of Commerce [M.Com]**
Course Code	:	**COTC-409**
Course Title	:	**Marketing and Consumer Behaviour**
Number of Credits	:	**4**
Prerequisite	:	**NIL**
Effective from AY	:	**2022 – 2023**

Description of the Course:
This course is designed to motivate the students to understand (1) the basics of marketing, recent developments in marketing, marketing environment, market segmentation, targeting, and positioning, and (2) understand the intricacies of consumer behavior in marketing and various theories developed in understanding how and in what way consumers behave, and (3) consumer behavior w.r.t who the consumers are, what makes them behave differently, are the consumers happy or not, and what consumers do to express their experiences. The course also provides basics about the role and importance of consumer behavior in developing effective marketing strategies. Various consumer behavior theories are discussed to get an overall picture of how and in what way scholars identified ways of understanding consumer behavior over the last century. To know about consumer behavior, required data (online and offline) must be obtained by strictly following ethics and protecting the confidentiality of personal data collected. Such data (big data, data mining, artificial intelligence, machine learning, natural language processing, etc.) provides valuable information about four important aspects of marketing, (1) Who the customers are, (2) What factors influence them to behave differently during purchase decision making, (3) Are they satisfied or not with the products they purchased, and (4) if so, what measures are taken by consumers to express their feelings.
Objectives of the Course:
1. To understand the significance of marketing and the latest developments in marketing. 2. Assess how segmentation, targeting, and positioning are done and the marketing mix. 3. To identify the ways of influencing consumer behavior. 4. To measure consumer behavior regarding technology adoption, level of satisfaction, and content co-creation.

Course Content		
Unit 1	**Introduction to Marketing**	**10 Hours**
Origin, development, growth, and present status of business – Economic status India – Basics of Demand Vs. Supply – Factors responsible for and strategies to explore market demand – AIDA – STP – Marketing Mix – Product Life cycle – Marketing Environment – Marketing Strategies – Role and importance of Traditional, Digital, Online, Rural, and Cause Related Marketing – Recent trends in marketing.		
Unit 2	**Introduction to Consumer Behaviour**	**10 Hours**
Buying motives – Factors influencing consumer behavior – Significance of Family Life Cycle and Life Style – Consumer Decision Making Process – Theories of Consumer Behaviour – Applicability of Consumer Behaviour Theories in modern business and economic scenarios [psychometric and econometric studies] – Ethics in Marketing and its importance in consumer behavior studies [data confidentiality, data protection, report writing, intellectual honesty] – Unfair marketing and advertising practices – Advertising Standards Council of India (ASCI) – Council for Fair Business Practices (CFBP).		

Unit 3	Analysis of Consumer Behaviour - 1	20 Hours
Psychometric and Econometric Data – Behavioural analysis of primary and secondary sets of data – The three-dimensional definition of Business [Who the Customers are / What they want / How we can provide] – Process of understanding Who the Customers are [demographic profiling – cross tabulation] – What makes them behave differently [influencing factors – data reduction and confirmation]		
Unit 4	**Analysis of Consumer Behaviour - 2**	**20 Hours**
Application of Consumer Behaviour Theories to understand influencing factors [traditional and contemporary] – Are the consumers happy [assessing level of satisfaction] – What consumers do to express their experience [content co-creation – WOM and eWOM]		

Pedagogy:

Lectures, Case Studies, and Self-study (doing home assignments based on the reading of research papers on various aspects of marketing)

Self-study on reading research papers in marketing management to understand the importance of marketing concepts, especially on understanding consumer behavior, measuring consumer satisfaction, and recent developments in marketing.

Reference / Readings:

1. Philip Kotler, Gary Armstrong, John Saunders, & Veronica Wong, ***Principles of Marketing***, Prentice Hall. (Latest edition)
2. Philip Kotler & Kevin Lane Keller, ***Marketing Management***, Prentice Hall. (Latest edition)
3. Peter Gentsch, ***AI in Marketing, Sales and Service***, Palgrave, Macmillan. (Latest edition)
4. Hayden Noel, ***Consumer Behaviour***, AVA Publishing. (Latest edition)
5. Paul Hague, ***A Practical Guide to Market Research***, Grosvenor House Publishing Ltd. (Latest edition)
6. Paurav Shukla, ***Essentials of Marketing Research***, Paurav Shukla & Ventus Publishing ApS. (Latest edition)

Course Outcome:

Upon completion of the course, the students will be able to:

CO1: Assess the significance of Demand Vs. Supply and perform STP based on consumer profiling, Marketing Mix, and recent developments in Marketing.

CO2: Assess the role and importance of understanding consumer behavior.

CO3: Assess consumer behavior w.r.t who they are, what makes them behave differently, are they happy or not, and what they do to express their opinions based on their experience.

Online Resources:

Following are some (1) YouTube channels that provide basics about marketing and consumer behavior and (2) consumer profiling.

https://www.youtube.com/watch?v=sR-qL7QdVZQ
https://www.youtube.com/watch?v=ghFwpoH71NM
https://www.youtube.com/watch?v=KKY4OAETD04
https://www.youtube.com/watch?v=QJ4ZYnp9cyk
https://www.youtube.com/watch?v=IBHD6xebid8 / https://www.youtube.com/watch?v=EoTP4h8tTdU
https://www.gwi.com/reports/beginners-guide-to-consumer-profiling
https://edwardlowe.org/how-to-identify-a-target-market-and-prepare-a-customer-profile/

Program	:	**Master of Commerce [M.Com]**
Course Code	:	**COTC-410**
Course Title	:	**Management of Mutual Funds**
Number of Credits	:	**4**
Prerequisite	:	**NIL**
Effective from AY	:	**2022 – 2023**

Description of the Course:
This course covers all essential topics that will enhance students' knowledge in the Mutual Fund industry. It covers the basics of Mutual Funds, their role and structure, different kinds of Mutual Fund Schemes, and their features. Further, it also covers Offer Document along with investment plans. This course discusses the various services offered to present and prospective investors. It will benefit all who want to understand the Indian Mutual Fund industry better. This course, "Management of Mutual Funds," has been designed to facilitate the candidates in preparing for the Certification Examination of Mutual Fund and make their career in the Mutual Fund industry, which is snowballing. It equips the students with the minimum knowledge benchmark of understanding the concept of Mutual Funds, the Mutual fund industry, working with Asset Management Companies, and individuals investing in Mutual Funds.
Objectives of the Course:
• To assess Mutual funds Organization structure and role of different parties. • Assess offer documents of different schemes and SEBI requirements in preparation of Offer documents. • To assess the suitability of Scheme Information Document (SID), Statement of Additional Information (SAI), and Key Information Memorandum (KIM) • To prepare Investment plans, products and services offered to present and prospective investors in the financial market • To assess different types of plans; Systematic Investment Plan (SIP); Systematic Transfer Plan (STP), and Systematic Withdrawal Plan (SWP)

Course content		
Unit 1	**The Concept, Role, and Types of Mutual Funds**	**15 Hours**
The Concept of Mutual Funds- Advantages of Mutual Fund Investing-Portfolio Diversification-Professional Management- Reduction of Risk-Transaction Costs and Taxes- Liquidity and Convenience - Growth and Trends of Mutual Fund Industry in India - Types of Funds- Open-end Funds/Closed-end Funds/Fixed Term Plans - Load Funds/No Load Funds -Tax Exempt/Non-Tax-Exempt Funds-Money Market Funds-Equity Funds-Debt Funds-Hybrid funds - Commodity Funds-Real Estate Funds-Exchange traded funds-Index traded funds- Funds of Funds.		
Unit 2	**Organization, Management, and Procedure of setting up of Mutual Funds**	**15 Hours**
Structure of Mutual Funds in India- Parties to Mutual Funds- The Fund Sponsor-Mutual Fund as a Trusts-Trustees- Rights of Trustees- Obligations of Trustees- The Asset Management Company- its appointment and functions- Obligations of AMC and Directors-Independent Directors and its Trustees - Other Fund Constituents – Custodians - Depositories - Bankers-Transfer Agents and Distributors.		

Unit 3	The Offer Document	15 Hours
The Offer Document – What it is - Importance - Contents - Regulation and Investors Rights - Contents of the Offer Document - Standard Offer Document for Mutual Funds (SEBI format) - Summary Information -Glossary of Defined Terms - Risk Disclosures - Legal and Regulatory Compliance – Expenses - Condensed Financial Information of Schemes -Constitution of the Mutual Fund - Investment Objectives and Policies - Management of the Fund - Offer Related Information - Scheme Information Document (SID) - Statement of Additional Information (SAI) and Key Information Memorandum (KIM).		
Unit 4	**Different Investment Plans and Services for Investors.**	**15 Hours**
Accumulation Plans - Systematic Investment Plans - Automatic Reinvestment Plans - Retirement Plans - Switching Within Family of Funds – Voluntary Withdrawal Plans - Redeeming Shares - Services Performed by Mutual Funds- Nomination Facilities - Phone Transactions/Information – Check Writing, Pass Books - Periodic Statements and Tax Information – Statutory -Others - Loans Against Units.		

Pedagogy:

The following methods and forms of study are used in the course:

- The methodology used in the class will combine lectures, applications, and case discussions. Lectures will address the assigned reading materials.
- The required readings, lecture notes, and the assigned home works and cases of Offer Document and Various schemes are intended to support learning objectives. They will prepare the students adequately for the examinations.
- In addition to the lectures, review sessions will be scheduled to address assignments, end-of-chapter questions, and on some occasions, to examine Offer documents as assigned cases.

Reference / Readings:

1. National Institute of Securities Markets (NISM), ***Mutual Funds Foundation***, Taxmann Publications Pvt. Ltd.; (latest edition)
2. National Institute of Securities Markets (NISM), ***Mutual Funds Distributor***, Taxmann Publications Pvt. Ltd.; (latest edition)
3. National Institute of Securities Markets (NISM), ***Mutual Funds Distributor*** (Level2), Taxmann; (latest edition).
4. AMFI Workbook
5. Sanjeev Agarwal, ***Guide to Indian Capital Market***, Bharat Law House; (latest edition).
6. Seema Vaid, ***Mutual fund operation in India***, Rishi Publications, (latest edition).
7. Lalit Bansal, ***Mutual Funds: Management and Working***, Deep & Deep Publications, (latest edition).
8. H.R. Singh & Dr. Meera Singh, ***Mutual fund & Indian Capital Market***, Kanishka Publishers Distributors, (latest edition)
9. L.M. Bhole, ***Financial Institutions & Markets***, McGraw Hill Education; (latest edition).
10. H. Sadhak, ***Mutual Funds in India, Marketing strategies & Investment Practices***, SAGE Response; (latest edition).
11. K.G. Sahadevan & M. Thiripalraju, ***Mutual Funds Data, Interpretation & analysis***, Prentice-Hall of India Pvt. Ltd, (latest edition)

Reference Websites: www.amfiindia.com / www.mutualfundsindia.com / www.moneycontrol.com.

Course Outcome:

Upon completion of the course, the students will be able to:
CO1: Understand the basics of mutual funds, their role and structure, different kinds of mutual fund schemes, and their features.
CO2: Get oriented to distribution and acquainted with Offer Document – NFO, SID, SAI and KIM
CO3: Investing schemes as an approach to investing in Mutual Funds.

Online Resources:

Online E-Books:

1. Mutual Funds for Dummies by Tyson & Eric Kevin https://www.pdfdrive.com/mutual-funds-for-dummies-7th-edition-e200464342.html
2. Common Sense on Mutual Funds by John C. Bogle https://www.pdfdrive.com/common-sense-on-mutual-funds-fully-updated-10th-anniversaryedition-e165099817.html
3. Morningstar Guide to Mutual Funds https://www.pdfdrive.com/morningstar-guide-to-mutual-funds-e22124194.html
4. The Fund Industry: How Your Money is Managed by Robert Pozen & Theresa Hamacher https://www.pdfdrive.com/the-fund-industry-how-your-money-is-managed-e177791363.html
5. The Management of Mutual Funds by G.V. Satya Sekhar https://www.pdfdrive.com/the-management-of-mutual-funds-e158061534.html

Website Links:

1. https://mutualfund.adityabirlacapital.com/Investor-Education/our-sections/read/beginners-guide
2. https://pdfcoffee.com/download/ncfm-module-on-mutual-funds-pdf-free.html?reader=1
3. https://pdfcoffee.com/download/ncfm-mutual-fund-begginer-module-pdf-free.html?reader=1
4. http://egyankosh.ac.in/handle/123456789/6442
5. http://egyankosh.ac.in/handle/123456789/6374
6. http://egyankosh.ac.in/handle/123456789/30891
7. https://www.elearnmarkets.com/financial-guides/mutual-fund-investment-guide
8. http://www.pbhanalytics.com/wp-content/uploads/2017/04/NISM-Series-II-A-Registrars-toan-Issue-Share-Transfer-AgentsCorporate-Certification-Examination.pdf

Program	:	**Master of Commerce [M.Com]**
Course Code	:	**COTC-411**
Course Title	:	**Security Analysis & Portfolio Management**
Number of Credits	:	**4**
Prerequisite	:	**NIL**
Effective from AY	:	**2022 – 2023**

Description of the Course:
Security analysis is about valuing companies' assets, debt, warrants, and equity from the perspective of outside investors using publicly available information. Also, building a successful investment plan requires a fundamental change in how we think about investing. This course aims to provide analytical skills for better analysis of securities and management of portfolios. The course outlines the topics such as Analysis of Risk & Return, Valuation, and Analysis of Equity & Debt, Portfolio Analysis & Selection, and Portfolio Performance Evaluation & Revision, which are essential components for investment and trading in financial markets.
Objectives of the Course:
The following are the main objectives of the course - 1. To enable students to understand the analysis of Return and Risk of Securities. 2. To enable students to analyze the Equity and Debt of companies. 3. To enable students to study and select a Portfolio. 4. To enable students to evaluate Portfolio performance and revise the portfolios.

Course content		
Unit 1	**Introduction to Security Analysis**	**15 Hours**
Introduction to Investments-Objectives-Avenues-Investment v/s Speculation- Investment v/s Gambling-Process of Portfolio Management-Approaches to Investment Decision. Risk and Return Analysis - Security return and risk – Systematic and Unsystematic Risk – Sources of Risk - Measurement of Risk and Return- Risk and Return analysis (Including problems) - Fundamental Analysis: Meaning – Objectives – Economy Analysis – Economic Forecasting –Forecasting Techniques – Industry Analysis – Industry Life Cycle – Company Analysis – Operating Analysis – Management Analysis – Financial Analysis - Technical Analysis: Meaning – Assumption of Technical Analysis – Dow Theory – Trends and Trend Reversal –Oscillators – Relative Strength Index – Charting – Types of Price Charts – Price Patterns – Other Technical Indicators		
Unit 2	**Equity and Debt Valuation and Analysis**	**15 Hours**
Valuation of Equity: Share valuation Model – Dividend Discount Model - One Year Holding Period –- Multiple Year Holding Period – Constant Growth Model – Multiple Growth Model – Multiplier Approach to Share Valuation (Including problems) - Valuation of Debt: Issuers of debt securities- Features of debt securities- Types of bonds - Current Yield- Discounted cash flow approach- Yield to maturity- Relationship between bond price and its yield to maturity- Yield Curve (Including problems)		
Unit 3	**Portfolio Analysis and Selection**	**20 Hours**
Meaning of portfolio management – Portfolio Management Process - Objectives of Portfolio - Traditional and Modern Portfolio Theories - Feasible Set of Portfolios – Efficient Frontier – Optimal Portfolios – Corner Portfolios - Return on Portfolio – Risk on Portfolio – Diversification of Portfolio - Efficient Frontier – Minimum Variance Analysis - Portfolio theory - Markowitz Model - Sharpe's single index model – Capital Asset Pricing Model - Arbitrage Pricing Theory, Fama-Fench Three Factor Model, (Including problems)		

Unit 4	Portfolio Performance Evaluation and Revision	10 Hours
Portfolio Performance Evaluation - Need – Meaning – Risk-Adjusted Returns – Performance Evaluation Ratios – Sharpe's Ratio – Treynor's Ratio – Jenson Ratio-M^2 Measure of Performance-Fama's Net Selectivity-Information Ratio-Sortino's Ratio – Portfolio Revision - Need for Revision – Meaning – Constraints –Portfolio Revision strategies – Formula Plans – Constant Rupee Value Plan – Constant Ratio Plan – Dollar Cost Averaging. (Including problems)		

Pedagogy:

Lectures / classroom discussion / presentation / case studies / group project / assignment or a combination of some of these. The sessions shall be interactive to enable peer group learning. Practical problems may be solved using available open source software.

Reference / Readings:

1. Chandra, P. ***Investment Analysis and Portfolio Management***. McGraw-Hill Education, (Latest edition)
2. Fischer, D. E. & Jordan, R. J. ***Security Analysis and Portfolio Management***, Pearson Education India, (Latest edition)
3. Graham, N., & Dodd, D. L. ***Security Analysis***. McGraw-Hill Education,2018, (Latest edition)
4. Punithavathy, P. ***Security Analysis and Portfolio Management*** (Second Edition). Vikas Publishing House, (Latest edition)
5. Ranganatham and Madhumathi, M. ***Investment Analysis and Portfolio Management***. Pearson Education India, (Latest edition)
6. Shalini Talwar, ***Security Analysis and Portfolio Management***, Cengage Learning, (Latest edition)
7. Reilly, F. K., & Brown, K. C. ***Analysis of Investment and Management of Portfolios***. Cengage Learning, (Latest edition)

Course Outcome:

Upon completion of this course, students will be able to:
CO1: Perform Return and Risk analysis of Companies.
CO2: Analyse the Equity and Debt of companies.
CO3: Analyse and **Select** a Portfolio.
CO4: Evaluate Portfolio Performance and **Revise** the Portfolios.

Online Resources:

e-PG Pathshala – Commerce – Security Analysis and Portfolio Management
https://epgp.inflibnet.ac.in/Home/ViewSubject?catid=6
ICAI – Security Analysis
https://resource.cdn.icai.org/57041bos46238cp3.pdf
ICAI – Portfolio Management
https://resource.cdn.icai.org/57043bos46238cp5.pdf
ICSI – Financial and Strategic Management
https://www.icsi.edu/media/webmodules/Final_FSM_Book_DecSession.pdf

Program	:	**Master of Commerce [M.Com]**
Course Code	:	**COTC-412**
Course Title	:	**Financial Derivatives**
Number of Credits	:	**4**
Prerequisite	:	**NIL**
Effective from AY	:	**2022 – 2023**

Description of the Course:
(1) Analyzing Various Derivative Contract Specifications from Exchanges (2) Mark to Market Margin Calculation on Real-time data from Exchanges (3) Understanding the trading and settlement process and other documentary requirements at Brokers' office to pen the trading account (4) Calculating the futures and options price with the cost of carrying, binomial and BS Models on real-time data from Exchange & analyzing them with current market price (5) Forming of different futures and options trading strategies with the real-time data from Exchange.
Objectives of the Course:
To understand the derivative markets and the trading mechanism in India. To learn the risk management techniques in derivative markets. To understand the possibility of exploring the arbitrage possibilities with the integration of stock and derivatives markets. To learn the logical and analytical skills to understand the applications of risk management techniques in the field of derivatives markets.

Course content		
Unit 1	**: Introduction of Derivatives Markets (Theory)**	**12 Hours**
Derivatives – Features of a Financial Derivative – Types of Financial Derivatives – Basic Financial derivatives – History of Derivatives Markets – Uses of Derivatives – Critiques of Derivatives – Financial Derivatives Market in India – Need for Derivatives – Evolution of Derivatives in India – Major Recommendations of Dr. L.C. Gupta Committee – Equity Derivatives – Strengthening of Cash Market – Benefits of Derivatives in India – Categories of Derivatives Traded in India – Derivatives Trading at NSE/BSE Eligibility of Stocks – Emerging Structure of Derivatives Markets in India -Regulation of Financial Derivatives in India		
Unit 2	**Forward and Futures Derivatives (Theory and Problems)**	**16 Hours**
Forward Market: Trading Mechanism - Futures Market –Types of Financial Futures Contract –Traders in Futures Market in India –Trading Mechanism – Specification of the Future Contract – Pricing of Futures - Cost of Carry and Reverse Cost of Carry Pricing Models – Risk Management – Arbitrage – Hedging – Speculation. Hedging **- Stock Index Futures** – Concepts – Perfect Hedging Model – Basic Long and Short Hedges – Cross Hedging – Basis Risk and Hedging – Basis Risk Vs. Price Risk – Hedging Effectiveness – Stock Index Futures Trading in Indian Stock Market.		
Unit 3	**Options Derivatives (Theory and Problems)**	**16 Hours**
Concept of Options – Types of options – Payoff and Moneyness of Options - Option Valuation – Option Positions Naked and Covered Option – Underlying Assets in Exchange-traded Options – Determinants of Option Prices – Binomial Option Pricing Model – Black-Scholes Option Pricing – Basic Principles of Options Trading Strategies – Greek Letters of Options - Risk Management – Arbitrage – Hedging – Speculation		
Unit 4	**Interest Rate Futures and Forward Rate Agreements and Currency Swaps (Theory and Problems)**	**16 Hours**

Introduction – short term Interest Rate Futures – Contract Specifications and Settlement – Pricing Interest Rate Futures – Arbitrage with Interest Rate Futures – Cash and Carry – Reverse Cash and Carry – Long term Interest Rate Futures – Hedging – Forward Rate Agreement (FRA) – Quotes of FRA – FRA's in Hedging – **Currency Swaps -** Introduction – Evolution Swap Market – Motives of Swaps – Interest Rate Swaps – Parties in Swap – Swap Rates – Valuation of Interest Rate Swap – Types of Interest Rate Swaps – Forward Swaps – Option on Swaps – Commodity Swaps – Equity Swaps – Currency Swaps – Types of Currency Swaps – Pricing of Swaps.

Pedagogy:

ICT enabled Classroom teaching / Case study / Practical / live assignment / Interactive classroom discussions. Practical problems may be solved using available open source software.

Reference / Readings:

1. N.D.Vohra and B.R.Bagri, ***Futures and Options***, Tata McGraw Hill, New Delhi. (Latest edition)
2. John C Hull, ***Fundamentals of Futures and Options market***, Pearson Education, New Delhi (Latest edition)
3. Robert W Kolb, ***Understanding Futures Markets***, PHI, New Delhi (Latest edition)
4. Franklin R Edwards, ***Futures and Options***, Tata McGraw Hill, New Delhi (Latest edition)
5. V K Bhalla, ***Financial Derivatives and Risk Management***, S Chand, New Delhi (Latest edition)
6. Chance, ***Introduction to Derivatives and Risk management***, Thomson Learning (Latest edition)
7. D C Patwari, ***Options and Futures in an Indian Perspective***, Jaico Publishers (Latest edition)
8. I.M, Pandey, ***Advanced Financial Management***, Vikas Publishing House, New Delhi (Latest edition)
9. William F. Sharpe, Gordon J Alexander, and Jeffery V Bailey, ***Investments***, Prentice Hall New Delhi (Latest edition)
10. R.Mahajan, ***Futures, and Options***, Vision Books Pvt Ltd, New Delhi. (Latest edition)
11. Prafulla Kumar Swain, ***Fundamentals of Derivatives***, HPH (Latest edition)

List of Journals/Periodicals/Magazines/Newspapers/Web resources, etc. Indian Journal of Finance / International Journal of Financial Markets and Derivatives / Business Standard / The Economic Times / Financial Express / NSE & BSE, SEBI, FMC, RBI Websites / ICFAI journal of Derivative Market / Business Today / Business India / Business World / Finance India / Treasury Management / Financial Risk Management

Course Outcome:

After the completion of the course, the students will be able to:

CO1: Demonstrate an understanding of the risk management approaches and techniques.

CO2: Describe and explain the fundamental features of arranging key financial derivative instruments.

CO3: Ability to solve problems requiring pricing derivative instruments and hedge market risk based on numerical data and current market trends.

CO4: Ability to devise risk management strategies and solutions based on a detailed risk assessment analysis and associated factors.

CO5: Ability to understand clients' risk management needs and effectively communicate solutions comprising financial derivatives.

CO6: Ability to work independently or as part of a team to develop optimal investment strategies integrating financial derivative instruments
Online Resources:
1. Indian Journal of Finance- http://www.indianjournaloffinance.co.in/ 2. International Journal of Financial Markets and Derivatives https://www.inderscience.com/jhome.php?jcode=ijfmd 3. Business Standard - https://www.business-standard.com/ 4. The Economic Times -https://economictimes.indiatimes.com/defaultinterstitial.cms 5. Financial Express- https://www.financialexpress.com/ 6. NSE - https://www.nseindia.com/ 7. BSE - https://www.bseindia.com/ 8. SEBI - https://www.sebi.gov.in/ 9. FMC - https://www.fmc.com/en 10. RBI - https://www.rbi.org.in/ 11. ICFAI Journal of Derivative Market-https://www.worldcat.org/title/icfaijournal-of-derivatives-markets/oclc/243600392 12. Business Today - https://www.businesstoday.in/ 13. Business India - https://businessindia.co/ 14. Business World- https://www.businessworld.in/ 15. Finance India- https://www.financeindia.org 16. Treasury Management- https://www.fvcbank.com/what-is-treasurymanagement/ 17. Financial Risk Management - https://www.investopedia.com/terms/r/riskmanagement.asp

Program	:	**Master of Commerce [M.Com]**
Course Code	:	**COTS-413**
Course Title	:	**Direct Taxes**
Number of Credits	:	**4**
Prerequisite	:	**NIL**
Effective from AY	:	**2022 – 2023**

Description of the Course:
We all pay the tax in some way or other to the Government. This course makes the student aware of various direct tax laws and procedures required in planning the individual tax assessment. This course would enable students to build their careers in tax planning. This course enables the student to understand and compute the income from salaries, house property, business income, capital gains, and income from other sources. Further, it provides comprehensive knowledge on deductions from total gross income, tax rates available for the respective assessment year, tax deducted at source, filing of returns, and advance tax payment. While learning this course, the student must follow the current financial year as their assessment year.
Objectives of the Course:
This course aims at providing the students with a comprehensive introduction to Income Tax to enable them to compute income from different sources and calculate tax liability for individuals and corporate.

Course Content		
Unit 1	**Direct Tax Laws – I**	**20 Hours**
Introduction – Basic concepts under Income Tax Act of 1961 - Residential Status – Incomes exempt from tax under section 10. Income from Salaries – tax treatment of different forms of Salary Income, Perquisites – Valuation of Perquisites. ***(Includes Practical Problems),*** Income from House Property – chargeability – computation of income from let out and self-occupied house property ***(Includes Practical Problems).***		
Unit 2	**Direct Tax Laws – II**	**20 Hours**
Profits and gains of Business or Profession – chargeability – deductions allowed in respect of expenses/ allowances – depreciation – expenditure on scientific research – amortization of preliminary expenses – amounts expressly disallowed under the Act. ***(Includes Practical Problems),*** Income from Capital Gains – chargeability – computation of capital gain – capital gains exempt from tax – short-term and long-term capital gains charged to tax ***(Includes practical problems).***		
Unit 3	**Direct Tax Laws – III**	**12 Hours**
Income from Other Sources, Computation of Gross total income and tax liability. Clubbing of income – set off and carry forward of losses, Deductions from gross total income – Return of income and assessment TDS –TCS - Advance Payment of tax – Interest (***Includes Practical Problems)*** Tax Planning, Tax Avoidance, Tax Evasion, and Tax Management. Filing of Income tax returns.		
Unit 4	**Taxation of Companies**	**8 Hours**
Corporate Tax Planning: Meaning and objectives – Scope of corporate tax planning – Types of companies – residential status of a company and tax incidence – Areas for corporate tax planning – Tax management – Assessment of income – Filing of returns**.** **Taxation of Companies**: Computation of income under the heads of income applicable to corporate assesses – Set off and carry forward of losses – Deductions available in respect		

of gross total income – Computation of taxable income – Tax liability of a company ***(Only Theory)***

Pedagogy:

The teaching pedagogy of this course shall include the combination of the following: Interactive Lectures/Discussions/ presentations/individual or group projects/ assignments/Class activities or a combination of some of these. Practical Exercises to be solved in the classroom as well as for homework. Self-study concerning topics assigned

Reference / Readings:

1. Singhania, V.K., ***Direct Taxes: Laws and Practices***, Taxman Publications, New Delhi. (Latest Edition).
2. Singhania, V. K., ***Students' Guide to Income Tax***, Taxmann Publications, New Delhi. (Latest Edition).
3. Singhania , et al., ***Direct Taxes: Planning and Management***, Taxman Publication, New Delhi. (Latest Edition).
4. Bhagwati Prasad, ***Direct Taxes***, New Age, New Delhi. (Latest Edition).
5. Mehrotra and Goyal, ***Direct Taxes – Tax Planning and Management***, Sahitya Bhaaavan, Agra. (Latest Edition)

Reference Website: www.incometaxindia.gov.in

Course Outcome:

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

CO 1: Explain the Income-tax Act provisions per the recent Finance bill.

CO 2: Discuss the tax provisions regarding computing the gross total income and tax liability.

CO 3: Compute an individual's gross total income and tax liability.

CO 4: Discuss the taxation of companies.

Online Resources:

www.incometaxindia.gov.in / www.dateyvs.com / www.caclubindia.com / www.india.gov.in / www.dor.gov.in/direct-tax / www.moneycontrol.com – Personal Finance / https://www.icai.org/post.html?post_id=14466 https://icmai.in/upload/Students/Syllabus-2012/Study_Material_New/Inter-Paper7-Revised.pdf

Program	:	**Master of Commerce [M.Com]**
Course Code	:	**COTS-414**
Course Title	:	**Cost and Management Accounting**
Number of Credits	:	**04**
Prerequisite	:	**NIL**
Effective from AY	:	**2022 – 2023**

Description of the Course:
Cost and Management Accounting is significant and valuable for optimum utilization of existing resources. It is an indispensable discipline for Corporate Management, as the information collected and presented to Management based on Cost and Management Accounting techniques helps solve specific problems and guides them in decision making. This course is designed to motivate the students to understand (1) Introduction to Cost and Management Accounting and Marginal Costing (2) Standard Costing and Budgetary Control (3) Preparation and Interpretation of Financial Statements (4) Preparation of Fund Flow and Cash Flow Statement
Objectives of the Course:
To understand the nature, scope, and utility of Cost and Management Accounting. To understand how Cost Accounting arises from the need to make business decisions. To acquire knowledge and understanding of the concepts, techniques, and practices of Cost and Management Accounting and to develop decision-making skills.

Course content		
Unit 1	**Introduction to Cost and Management Accounting and Marginal Costing**	**12 Hours**
Cost Accounting- Meaning, Objectives, and Scope; Management Accounting-Meaning, Objectives and Scope, Tools and Techniques of Management Accounting; Relationship of Cost Accounting, Financial Accounting and Management Accounting; Conflicts in Profit versus Value Maximisation Principle; Role of Management Accountant in Decision Making.		
Unit 2	**Techniques of Cost Control**	**18 Hours**
Marginal Costing- Meaning, Advantages, Limitations and Applications, Breakeven Analysis; Cost-Volume Profit Analysis; P/V Ratio and its Significance; Margin of Safety. Absorption Costing: System of Profit Reporting and Stock Valuation, Difference between Marginal Costing and Absorption Costing, Income Measurement under Marginal Costing and Absorption Costing. (Practical Problems) Standard Costing- Definition, Significance and Applications, Various Types of Standards, Installation of Standard Costing System-for Material, Labour, and Overhead. Variance Analysis for Materials, Labour and Overheads, Accounting Treatment of Variances. Benchmarking for Setting of Standards, Variance Reporting to Management. (Practical Problems) Budgetary Control- Budget Concept, Manual, Fixed and Flexible Budgets, Preparation and Monitoring of Various Types of Budgets, Budgetary Control System- Advantages, Limitations, and Installation, Zero Base Budgeting, Programme and Performance Budgeting. (Practical Problems)		
Unit 3	**Analysis and Interpretation of Financial Statements**	**18 Hours**
Financial Statements- Recent Trends in Presenting Financial Statements, Financial Statements Analysis- Types, Methods, Objectives, Limitations; Comparative Analysis-Meaning and Uses (Practical Problems); Common Size Analysis- Meaning and Uses		

(Practical Problems); Trend Analysis- Meaning and Uses (Practical Problems); Ratio Analysis- Uses, Classification (Practical Problems); Cash Flow Statement Analysis – Meaning and Uses of Cash Flow Statement (Practical Problems); Fund Flow Statement Analysis – Meaning, Uses and Steps for Preparation of Fund Flow Statement (Practical Problems); Difference between Cash Flow and Fund Flow Statement.		
Unit 4	**Contemporary Developments in Accounting**	**12 Hours**
Accounting for Price Level Changes- Meaning, Objectives, Importance, and Methods; Environmental Accounting- Meaning, Objectives, and Importance; Social Accounting- Meaning, Objectives, and Importance; Human Resource Accounting- Meaning, objectives, Importance, and Methods; Forensic Accounting- Meaning, Objectives, and Importance; Responsibility Accounting- Meaning, Objectives, and Importance.		

Pedagogy:

The following methods and forms of study are used in the course
Lectures, Case Studies, and Self-study (doing home assignments based on solving practical problems)
Self-study on reading reference books and solving additional problems in Cost and Management Accounting.
In addition to the lectures, review sessions will be scheduled to address assignments, end-of-chapter questions, and occasionally assigned cases.

Reference / Readings:

1. Saxena, V/ Vashist, C, ***Advanced Cost & Management Accounting***. Sultan Chand & Sons. (Latest edition)
2. Jain, S/ Narang, K , ***Advanced Cost Accounting***,. Kalyani (Latest edition)
3. Inamdar, S. M., ***Cost & Management Accounting***, Everest (Latest edition)
4. Kishore, R. M., ***Cost & Management Accounting***, Taxman Allied Service (Latest edition)
5. Bhattacharyya, A. K., ***Principles & Practice of Cost Accounting***, PHI (Latest edition)

Course Outcome:

Upon completion of the course, the students will be able to:
CO1 Apply Cost Accounting concepts and techniques in the decision-making process.
CO2 Make decisions such as pricing, special order pricing, make-or-buy, and elimination of a part of the company or replacement of equipment.
CO3 Understand the relevance of different costs in decision-making, such as relevant costs, sunk costs, or controllable costs.
CO4 Understand fundamental concepts in Financial, Cost & Management Accounting.
CO5 Develop analytical skills associated with the preparation and interpretation of Financial Statement

Online Resources:

https://www.icsi.edu/media/webmodules/publications/FULL_BOOK_PP-CMA-2017-JULY_4.pdf
https://edurev.in/studytube/Introduction-to-Cost-Management-Accounting-Notes-1/e598b5df-e4f9-4f87-bac5-46c1fe1f5f7b

Program	:	**Master of Commerce [M.Com]**
Course Code	:	**COTE-415**
Course Title	:	**Advertising and Sales Management**
Number of Credits	:	**4**
Prerequisite	:	**NIL**
Effective from AY	:	**2022 – 2023**

Description of the Course:
In a dynamic globalized scenario, the present competitive business world also requires understanding the basic concepts of Advertising and Sales Management. The course will equip students with an understanding of Types of Advertising, Media, Creativity in Advertising, Copywriting, Advertising campaigns, Sales Management, Sales budget, Sales Control, and Sales Personnel Performance. The course begins with understanding the significance of Advertising, Media for Advertising, Different perspectives in Creative Advertising, and Campaign in Advertising Management. The course also covers various aspects of Sales Management, Sales Force Management, Budgeting, Control, and Sales Personnel Performance.
Objectives of the Course:
1. To ensure that students have complete clarity about the concept of Advertising Management and Media for Advertising. 2. To understand the importance of Creativity, Copy Writing, and Campaign in Advertising Management. 3. To acquire knowledge and understanding of Sales Management, Management of Sales Force, Budgeting, and Sales Control and Personnel Performance.

Course content		
Unit 1	**Introduction to Advertising Management and Media for Advertising**	**15 Hours**
Advertising–Definition – Advertising as a tool for Communication **-**Advertising Objectives - Importance – Role of Advertising– Advertising and Publicity - Advertising Management Process - AIDA – DAGMAR- Classification and Types of Online Advertising. **Media for Advertising**– Need and Importance of Media Planning–Planning and Operations of Advertising Media– Media Selection (Media Mix) – Media Planning – Media Strategy – Media Research– Types of Media – Media Planning Process – Digital Media.		
Unit 2	**Creativity, Copy Writing, and Campaign in Advertising Management**	**15 Hours**
Creativity in Advertising–Importance of Creativity in Advertising – Different perspectives of Advertising Creativity – Planning Creativity Strategy – Taking Creative Risk – Creative Process – Creative Strategy Development. **Copy Writing in Advertising -** Concept of Copy - Theme and Appeal- Copy Writing and Copy Research- Message: Design and Evaluation – Advertising Appropriation. **Advertising Campaign** - Planning an Advertising Campaign - Criteria for Choice - Evaluation of Advertising Campaign - Agency Client Relations - Preparation of The Campaign.		
Unit 3	**Sales Management and Management of Sales Force:**	**15 Hours**
Objectives of Sales Management - Exchange Process - Interdependence of Sales and Distribution - Key Decision Areas in Sales Management - Sales Management Cycle -		

Sales manager – Responsibilities of a Sales Manager – types of sales manager – Essential qualities of an efficient Sales manager.

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

Unit 4	**Sales Budgeting, Control, and Sales Personnel Performance:**	**15 Hours**

Sales Budgeting - Purpose of Sales Budget - Methods of Sales Budgeting - Preparation of Sales Budget.

Sales Control (Purpose of Sales Control - Sales Control System - Methods of Sales Control) - Sales Analysis (Marketing Cost Analysis - Sales Management Audit) - Sales Quotas (Purpose - Controlling Sales Person's Activities) - Types of Sales Quotas (Sales Volume Quotas - Methods of Setting Sales Volume Quotas) - Limitations of Sales Quotas - Administration of Quota System - Sales Territories - Developing Territories - Objectives and Criteria for Territory Formation - Purpose of Sales Territories.

Sales Personnel Performance - Needs and Objectives - Parameters Used to Monitor Sales Force - Contents of Sales Reports - Basic Sales Reports and their Analysis (Weekly Sales Report Format - Regional Sales Analysis - Distribution of Accounts by Size) - Performance Appraisal and Evaluation - Issues in Salesman's Valuation – Setting Performance Standards.

Pedagogy:

The following methods and forms of study are used in the course:

- Lectures, Case Studies, and Self-study (doing home assignments based on reading and understanding of Advertising and Sales Management)
- Self-study on reading reference books in Advertising and Sales Management to understand the importance of Advertising, Media, Creativity, Advertising campaigns, Sales Force Management, Budgeting, Sales Control, and Sales Personnel Performance.
- Review sessions with self-learning, i.e., of advanced areas in the course and the latest developments.

Reference / Readings:

1. Rajeev Batra, John Myers, and David Aakar , ***Advertising Management***; Pearson Education; (Latest edition)
2. S. A. Chunawalla and K.C Sethia, ***Advertising: An Introduction Text***, Himalaya Publishing House; (Latest edition)
3. Belch. George and Michael Belch, ***Advertising and Promotion: An Integrated Marketing Communications Perspective***; McGraw Hill Education; (Latest edition)
4. Kavita Sharma, ***Advertising: Planning and Decision Making***, Taxmann; (Latest edition)
5. S. A. Chunawalla; ***Advertising, Sales and Promotion Management***; Himalaya Publishing House; (Latest edition)
6. Spiro, Rosann, William J. Stanton, and Gregory A. Rich; ***Management of a Sales Force***; McGraw Hill Education; (Latest edition)
7. R. Krishnamoorthy; ***Personal Selling and Sales Management***; Himalaya Publishing House; (Latest edition)
8. S. A. Chunawalla, ***Sales Management***, Himalayan Publishing House; Himalaya Publishing House; (Latest edition)
9. Still, Richard R.; ***Sales Management: Decisions, Strategies, and Cases***; Pearson Education; (Latest edition)

10. Richard R. Still, Edward W. Cundiff, Norman A. P. Govoni, and Sandeep Puri; ***Sales and Distribution Management***; Pearson Education; (Latest edition)

Course Outcome:

Upon completion of the course, the students will be able to:
CO1: Understand the concept of Advertising and Media Planning.
CO2: Discuss Creativity in Advertising, Copy Writing, and Advertising Campaigns.
CO3: Develop skills and understanding of Sales Management, Management of Sales Force, Sales Budgeting, Sales Control, and Sales Personnel Performance.

Online Resources:

Online E-Books:

1. Advertising and Promotion by Chris Hackley https://www.pdfdrive.com/advertising-advertising-and-promotion-communicating-brandse33486240.html
2. Advertising Management Theory and Practice by Kyle Hill https://www.pdfdrive.com/advertising-management-theory-and-practice-e53503768.html
3. Consumer Behavior and Advertising Management by Matin A. Khan https://www.pdfdrive.com/consumer-behavior-and-advertising-management-e156849603.html
4. Selling and Sales Management by David Jobber and Geoffrey Lancaster https://www.pdfdrive.com/selling-and-sales-management-8th-e11572.html
5. Sales Management: With Personal Selling and Salesmanship by S. A. Chunawalla https://www.pdfdrive.com/sales-management-with-personal-selling-and-salesmanshipe54054630.html
6. Sales Management (Marketing Series: Practitioner) by CHRIS NOONAN https://www.pdfdrive.com/sales-management-marketing-series-practitioner-e159854171.html
7. Sales Force Management: Leadership, Innovation, Technology by Mark W. Johnston & Greg W. Marshall https://www.pdfdrive.com/sales-force-management-leadership-innovation-technology-12thedition-e158203760.html

Website Links:

1. https://ebooks.lpude.in/management/bba/term_4/DMGT205_SALES_MANAGEMENT.pdf
2. https://ebooks.lpude.in/commerce/mcom/term_2/DCOM405_DMGT408_MARKETING_MANAGEMENT_DMGT203_ESSENTIALS_OF_MARKETING.pdf
3. https://ebooks.lpude.in/management/mba/term_3/DMGT507_SALES_AND_PROMOTIONS_MANAGEMENT.pdf
4. http://www.ddegjust.ac.in/studymaterial/mba/mm-308.pdf
5. http://cloudportal.sathyabama.ac.in/coursematerial_staging/uploads/SBAA7010.pdf
6. http://egyankosh.ac.in/handle/123456789/38388
7. http://egyankosh.ac.in/handle/123456789/15404
8. http://egyankosh.ac.in/handle/123456789/38409
9. https://nptel.ac.in/courses/110/105/110105122/
10. http://egyankosh.ac.in/handle/123456789/38407

Program	:	**Master of Commerce [M.Com]**
Course Code	:	**COTE-416**
Course Title	:	**Business Environment and International Trade**
Number of Credits	:	**04**
Prerequisite	:	**NIL**
Effective from AY	:	**2022 – 2023**

Description of the Course:
Business success depends on favorable environmental conditions. Changing Social, political, economic, and institutional factors define the business environment of countries and the strategies of the companies trying to establish themselves in the competitive world. As such, there is a need for an in-depth analysis of various factors faced by business organizations. This course will cover all the essential aspects of the business's survival and growth. It focuses on the economic, political, legal, and socio-cultural business environment an economy faces. The course will cover the aspects of global institutions, such as the World Trade Organization (WTO), which sets international rules that profoundly affect business strategy and human welfare.
Objectives of the Course:
To develop the ability to understand and scan Business Environment. To understand the various economic factors and policies. To equip with knowledge of social and cultural factors. To enable the learning of international factors.

Course content		
Unit 1	**Theoretical Framework of Business Environment**	**15 Hours**
Concept, significance, and nature of business environment; Elements of environment micro and macro; Techniques of environmental scanning and monitoring. Constitution of India-Preamble, Features, Fundamental Rights, Directive Principles and Union - State Relations, Critical elements of the political environment; Government and business; Competition Act 2002, FEMA and Consumer Protection Act 1986.		
Unit 2	**Economic Environment**	**15 Hours**
Significance and elements of economic environment; Economic system and business environment; Economic planning in India; Government policies, industrial policy, fiscal policy, monetary policy, EXIM policy. Public Sector, Private Sector, Joint Sector, and Co-operative Sector in India; Balance of Payment; Special Economic Zones (SEZs); Micro, Small, and Medium Enterprises (MSMEs); Village and Cottage Industries; Parallel Economy; Privatization; Devaluation of Rupee and Disinvestments.		
Unit 3	**Demographical Environment (Socio-Cultural)**	**15 Hours**
Nature of Indian Society and Ethos; Social Interest, Institutions and Values Vis-à-vis Industrial Development; Responsibility of Business-Rationale, Scope, Responsibility Towards Self, Owners, Creditors, Depositors and Employees, Business Ethics-Meaning, Assumptions, Features, Principles, Need and Importance; Standards, Consumerism; Social Audit-Definition, Characteristics, Importance, Scope, Audit Process and Social Audit in India		
Unit 4	**International Business Environment:**	**15 Hours**
Globalization-Concept, Merits, Demerits, and Interdependency; India's International Trade; MNCs-Meaning; Characteristics; Merits and Demerits; Multinational and Govt. Policy; Foreign Capital Inflows-Concept, Merit, Demerits, and Present Trend;		

Collaborations and Agreements-Bilateral, Multilateral; Memorandum of Understanding (MOUs); International Economic Institutions – GATT, WTO, UNCTAD, World Bank, IMF; Transfer of Technology; Technology Policy.
Factors Influencing Technological Environment. Role and Impact of Technology on Business.

Pedagogy:

The methodology used in the class will combine lectures and case discussions.

Reference / Readings:

1. Adhikary M: ***Economic Environment of Business***, Sultan Chand & Sons, New Delhi. (Latest edition)
2. Ahluwalia, I.J.: ***Industrial Growth in India***, Oxford University Press, New Delhi. (Latest edition)
3. Alagh, Yoginder K: ***Indian Development Planning and Policy***, Vikas Publishing House, New Delhi. (Latest edition)
4. Aswathappa, K: ***Legal Environment of Business***, Himalaya Publishing House, New Delhi. (Latest edition)
5. Chakravarty, S: ***Development Planning***, Oxford University Press, New Delhi. (Latest edition)
6. Ghosh, Biswanath: ***Economic Environment of Business***, Vikas Publishing House, New Delhi. (Latest edition)
7. Francis, Cherunillam: ***Business Environment and Government*** (HPH.) (Latest edition)
8. Agrawal &Diwan: ***Business Environment*** (Excel) (Latest edition)
9. Daniel: ***International Business Environment and Operations*** (Pearson) (Latest edition)
10. Michael V.P.: ***Business Policy and Environment*** (S.Chand) (Latest edition)

Course Outcome:

After the completion of this course, the students will be able to:
CO 1: Able to scan the environment and its effects on business.
CO 2: Analyze the economic system and policies.
CO 3: Equip with provisions of the Government concerning the business
CO 4: Be updated with the international practices in the industry.

Online Resources:

https://examupdates.in/international-business-environment-notes/
https://www.dynamictutorialsandservices.org/2018/10/business-environment-notes-theoretical.html
https://corporatefinanceinstitute.com/resources/knowledge/economics/macro-environment/