



Department of Commerce

MASTER OF COMMERCE

TWO YEARS (FOUR SEMESTERS) PROGRAMME
Choice Based Credit System on Outcome Based Education

Under National Education Policy 2020
(Effective from Academic Session 2025-26)

Scheme of Examination and Syllabus for UTD and Affiliated Colleges



GURU JAMBHESHWAR UNIVERSITY OF SCIENCE AND TECHNOLOGY
HISAR-125001, HARYANA

(Established by State Legislature Act 17 of 1995 “A+” Grade NAAC Accredited University)

Credits for Different Curriculum Components

Semester-Wise Credit Distribution of MCOM Programme			
Sr No	Semester	Number of Courses	Total No. of Credits
1.	1 st Semester	7 Courses	26 Credits
2.	2 nd Semester	7 Courses	22+4Credits
3.	3 rd Semester	8 Courses	26 Credits
4.	4 th Semester	5 Courses	20 Credits
Total			100 Credits

Discipline Specific, Discipline Elective, and VAC/SEC/EEC/Seminar Course Wise Credit Distribution			
Discipline Specific Courses (DSC)	Discipline Elective Courses (DEC)	VAC/SEC/EEC/Seminar	Total No. of Credits
52 Credits	36 Credits	12 Credits	100Credits
Total			100 Credits

For the purpose of enhancing the current knowledge base, students can also access various online resources (supported by MoE, Government of India) for their respective courses. These resources are available at:

- <http://nptel.ac.in/courses>
- www.mooc.org
- <https://epgp.inflibnet.ac.in>

Course structure for Semester-I, II, III & IV
Guru Jambheshwar University of Science & Technology, Hisar-125001, Haryana
(‘A+’ NAAC Accredited State Govt. University)
M.Com Programme

Semester I								
Domain	Course Title	Course Code	Credits	Lecture	Tutorials	Internal Marks	External marks	Total Marks
Discipline Specific Course (DSC)	Management Process and Organizational Behaviour	U25MOC101T	4	3	1	30	70	100
	Developmental Studies	U25MOC102T	4	3	1	30	70	100
	Managerial Economics	U25MOC103T	4	3	1	30	70	100
	Financial Accounting and ESG Reporting	U25MOC104T	4	3	1	30	70	100
	Business Statistics	U25MOC105T	4	3	1	30	70	100
	Technology in Business	U25MOC106T	4	3	1	30	70	100
VAC		To be opted from the pool of VAC	2	2	0	15	35	50
Total			26					650

Note: * Students have to choose one course (Theory/Theory+Practical) from the provided pool of VAC/SEC/EEC.

Semester II								
Domain	Course Title	Course Code	Credits	Lecture	Tutorials	Internal Marks	External marks	Total Marks
Discipline Specific Course (DSC)	Corporate Financial Decisions and Policy	U25MOC201T	4	3	1	30	70	100
	Human Resource Management	U25MOC202T	4	3	1	30	70	100
	Research Methodology	U25MOC203T	4	3	1	30	70	100
	Principles and Practices of Marketing	U25MOC204T	4	3	1	30	70	100
Discipline Elective Courses (DEC)*	International Business: Theory and Practice	U25MOC211T	4	3	1	30	70	100
	OR							
	Corporate Governance and Business Ethics	U25MOC212T						
Seminar**		U25MOC201S	2	2	0	15	35	50
Internship		U25VOC201I	4	0	0	0	0	100
Total			22+4					600

Note 1: * Students have to choose one course from the provided two options of Discipline Elective Courses (DEC).

** Seminar will be evaluated by a committee of not less than two teachers on topics related to contemporary issues in business management.

Note 2-Exit Option: Any student opting for exit option after first year will get **Post Graduate Diploma in Commerce** provided, he/she completes 50 Credits of first two semesters and additional 4 credits of Summer Internship (50 Marks for Summer Internship Report and 50 Marks for the Presentation) based on summer training of 4-6 weeks undertaken in a business organization/institute/school. Thus, he/she will be eligible to exit the course with the said 54 Credits. In addition, the summer internship report would be evaluated by a panel of not less than two internal experts. Furthermore, the credits of the summer internship report would be included/mentioned in the **Post Graduate Diploma in Commerce** as follows:

Course code	Nomenclature of the course	Category	Summer Internship Report (Internal)	Presentation (Internal)	Total Marks	Credits
	Summer Internship Report and Presentation*	Internship	50	50	100	4

*The summer internship report will be evaluated by a panel of not less than two internal experts. It is necessary to get passing marks in both the summer internship report and presentation.

Semester III								
Domain	Course Title	Course Code	Credits	Lecture	Tutorials *	Internal Marks	External marks	Total Marks
Discipline Specific Course (DSC)	Strategic Management	U25MOC301T	4	3	1	30	70	100
	Business Legislation	U25MOC302T	4	3	1	30	70	100
Discipline Elective Courses (DEC)**	Refer List of DEC 3rd Sem.		4	3	1	30	70	100
	Refer List of DEC 3rd Sem		4	3	1	30	70	100
	Refer List of DEC 3rd Sem		4	3	1	30	70	100
	Refer List of DEC 3rd Sem		4	3	1	30	70	100
OEC		To be opted from the pool of OEC	2	2	0	15	35	50
Total			26					650

Note: *The summer internship report will be evaluated by a panel of not less than two internal experts.

Students have to choose four courses from the provided pool table of (Finance or Human Resource or Marketing**) of Discipline Elective Courses (DEC) for the third semester.

***Students have to choose one course from the provided pool of OEC.

Course code	Nomenclature of the course	Category	Summer Internship Report (Internal)	Presentation (Internal)	Total Marks	Credits
U25MOC201I	Summer Internship Report and Presentation*	Internship	50	50	100	4

Semester IV								
Domain	Course Title	Course Code	Credits	Lecture	Tutorials	Internal Marks	External marks	Total Marks
Discipline Specific Course (DSC)	Comprehensive Viva-voce*	U25MOC401	4	0	0	0	100	100
Discipline Elective Courses (DEC)*	Refer List of DEC 4 th Sem		4	3	1	30	70	100
	Refer List of DEC 4 th Sem		4	3	1	30	70	100
	Refer List of DEC 4 th Sem		4	3	1	30	70	100
	Refer List of DEC 4 th Sem		4	3	1	30	70	100
	OR							
	In-Company Project Work**	U25MOC401R	16	0	0	120	280	400
Skill Enhancement Course		To be opted from pool of SEC	2	2	0	15	35	50
Total			22					550

Note: * Students have to choose four courses from the provided pool table of **(Finance or Human Resource or Marketing)** fourth semester.

**Instructions for In-Company Project Work U25MOC401R The following instructions will be followed:

1. If any student gets placement offer, through on-campus placement drive, from any public or private sector organization during 4th semester and is willing to join immediately, he or she may opt for In-Company Project Work for which detailed guidelines will be notified separately, from time to time, after taking necessary approval of competent authority of the University.
2. However, such In-Company Project Work will be jointly supervised by the Academic Guide (to be nominated by the Director, HSB and the Industry Guide (to be appointed by the competent authority of the concerned organization, who has offered appointment letter to the student and requires the student to join immediately). The Academic Guide will get two hours per week credit per student subject to a maximum of ten credits in his or her teaching workload during the semester.
3. The students are required to choose 04 (four) Discipline Elective Courses (DEC) Semester III by selecting 2 (two) courses each from any two areas of specializations offered. In case, a student opts for core specialization, all the four courses must be opted from single area of specialization.
4. The students are required to choose 04 (four) Discipline Elective Courses (DEC) offered in Semester IV by selecting 2 (two) courses each from any two areas of specializations offered. In case, a student opts for core specialization, all the four courses must be opted from single area of specialization. In any case, if the nomenclature of the paper is same/similar as opted by the student in any semester that cannot be opted again.

Contact hours/workload:

The weekly contact hours/workload for theory/practical/laboratory/studio/project/survey/ field work, etc. components of the courses will be:

- (i) 1 credit theory/tutorial = 1 hour;
- (ii) 1 credit practical/laboratory/studio/project/survey/field work = 2 hours.
- (iii) The tutorial and practical/laboratory/studio/project/survey/field work will be conducted in groups of students and one group will comprise of 15-20 students.
- (iv) The teaching hour/workload for tutorial will be 1 hour per week for each group.
- (v) The teaching hours/workload of the practical/laboratory will be 2 hours per credit per week for each group.
- (vi) In the Programmes, where Practicum Course (PC) is Studio/Project/ Survey/Field work, etc., of 4 credits, the teaching hours/workload of 8 hours will be counted for the whole class, not in groups, and these hours shall be equally divided among the teachers supervising the students for Studio/Project/ Survey/Field work, etc. of the class.
- (vii) An option of DEC can be offered for a group of minimum 10 students.
- (viii) For seminar course of 2 credits, the Chairperson/Principal/Director will assign the faculty to the students in groups of minimum 20 students. The teaching hours/workload of the seminar course will be 2 hours per week for each group.

The List of Discipline Elective Courses

Finance Area

Course Code	Course Title	Workload L-----T	Number of Credits
Third Semester			
U25MCF311T	Security Analysis & Portfolio Management	3----- 1	04 Credits
U25MCF312T	Personal Finance	3----- 1	04 Credits
U25MCF313T	Tax Planning and Corporate Financial Decisions	3----- 1	04 Credits
U25MCF314T	Fin-tech and Innovation in Banking	3----- 1	04 Credits
U25MCF315T	Foreign Exchange Management	3----- 1	04 Credits
Fourth Semester			
U25MCF411T	Behavioural Finance	3----- 1	04 Credits
U25MCF412T	Financial and Commodity Derivatives	3----- 1	04 Credits
U25MCF413T	Multinational Financial Management	3----- 1	04 Credits
U25MCF414T	Project Planning and Financing	3----- 1	04 Credits
U25MCF415T	Financial Restructuring and Valuation	3----- 1	04 Credits

Human Resource Area

Course Code	Course Title	Workload	Number of Credits
		L -----T	
Third Semester			
U25MCH321T	Management of Industrial Relations	3----- 1	04 Credits
U25MCH322T	Human Resource Planning and Development	3----- 1	04 Credits
U25MCH323T	Compensation Management	3----- 1	04 Credits
U25MCH324T	Leadership Dynamics and Group Processes	3----- 1	04 Credits
U25MCH325T	Strategic Human Resource Management	3----- 1	04 Credits
Fourth Semester			
U25MCH421T	Performance Management	3----- 1	04 Credits
U25MCH422T	Organisational Change and Development	3----- 1	04 Credits
U25MCH423T	Counselling Skills for Managers	3----- 1	04 Credits
U25MCH424T	Global Human Resource Management	3----- 1	04 Credits
U25MCH425T	Labour Welfare, Laws, and Social Security	3----- 1	04 Credits

Marketing Area

Course Code	Course Title	Workload	Number of Credits
		L-----T	
Third Semester			
U25MCM331T	Consumer Behaviour	3 -----1	04 Credits
U25MCM332T	Marketing Research	3 -----1	04 Credits
U25MCM333T	Product and Brand Management	3 -----1	04 Credits
U25MCM334T	Integrated Marketing Communication Strategy	3 -----1	04 Credits
U25MCM335T	Sales and Distribution Management	3 -----1	04 Credits
Fourth Semester			
U25MCM431T	Digital and Social Media Marketing	3 -----1	04 Credits
U25MCM432T	Customer Relationship Management	3 -----1	04 Credits
U25MCM433T	Logistics Management	3 -----1	04 Credits
U25MCM434T	Global Marketing	3 -----1	04 Credits
U25MCM435T	Industrial Marketing	3 -----1	04 Credits

Table of VAC, OEC, SEC/EEC/VOC for pool 2 Credits each

Semester	Course Code	Course Title	Credits
I	U25VAC109T	Human Values and Ethics in Business	02 Credits
III	U25OEC309T	Export Import Procedures and Documentation	02 Credits
IV	U25SEC409T or	Financial Literacy and Personal Finance	02 Credits
	U25EEC409T or	Soft Skills for Workplace Success	
	U25VOC409T	Banking and Financial Services Support	

SEMESTER I

COMMERCE
MANAGEMENT PROCESS AND ORGANIZATIONAL BEHAVIOR
Discipline Specific Course (Semester-I)
Course Code U25MOC101T

Credits-4

60 Hours (4 Hrs/ week)

Exam Time: 3 Hours

External Marks:70

Internal Marks:30

Total Marks:100

Note: The Examiner is required to set nine Questions in all. The first question will be compulsory consisting of **seven** short questions covering the entire syllabus consisting of 2 marks each. In addition to this, eight more questions (each question may be of 2-3 parts) will be set consisting of two questions from each unit. The student/ candidate is required to attempt five questions in all selecting one question from each unit in addition to compulsory Question No. 1. All questions will carry equal marks.

Course Objective:

The objective of this paper is to familiarize the students with basic management concepts and behavioural processes in the organization.

Course Contents:

UNIT- I

Meaning, nature and scope of management; Management thoughts; Approaches to management: Scientific process, Decisions theory school, Quantitative and system school, Contingency theory of management; Managerial skills; Social responsibility of managers.

UNIT-II

Managerial Functions: Planning - concepts significance, types; Organizing – concept principles, types of organizations, authority responsibility, power, delegation, decentralization, Staffing; Directing (Leading, Motivating and Communicating); Coordinating; controlling, process and techniques.

UNIT-III

Organizational Behaviour: concepts, determinants, challenges and opportunities of OB; contributing disciplines to the OB; Organizational culture and climate; Factors affecting OB; Understanding and managing individual behavior, Personality, Perception, Values, Attitudes and Learning.

UNIT-IV

Understanding and managing group behavior: Interpersonal and group dynamics; Transactional Analysis; Applications of Emotional Intelligence in organizations. Communication: process, models of communication, issues in organizational communication. Organizational Change; to analyze the major concepts of organizational behaviour in business Organizational Development; Conflict Management and Stress Management.

Suggested Readings:

1. Chandan, J.S., *Organizational Behaviour*, Vikas Publications
2. Koontz, H & Wehrich, H., *Management*, Tata McGraw Hill.
3. Luthans, F., *Organizational Behaviour*, Tata McGraw Hill.
4. Robbins, S.P., *Management*, Prentice Hall Ins.
5. Robbins, S., Judge, T. & Sanghi, S., *Organizational Behaviour*, Prentice Hall of India.
6. Stoner, J., *Management*, Prentice Hall of India.
7. Davis, K., *Organisational Behaviour*, Tata McGraw Hill.

Course Outcomes:

CO1: Student will be able to recall and define key concepts, theories, and the scope of management.
(RBT Level: L1 – Remember)

CO2: Student will be able to explain managerial functions and their relevance in organizational contexts.
(RBT Level: L2 – Understand)

CO3: Student will be able to apply management and organizational behavior principles to real-world organizational scenarios. (RBT Level: L3 – Apply)

CO4: Student will be able to analyze group dynamics, communication, and emotional intelligence in workplace settings. (RBT Level: L4 – Analyze)

CO5: Student will be able to evaluate organizational culture, change, conflict, and stress management strategies.
(RBT Level: L5 – Evaluate)

COMMERCE
DEVELOPMENTAL STUDIES
Discipline Specific Course (Semester-I)
Course Code U25MOC102T

Credits-4
60 Hours (4 Hrs/ week)
Exam Time: 3 Hours

External Marks: 70
Internal Marks: 30
Total Marks: 100

Note: The Examiner is required to set nine Questions in all. The first question will be compulsory consisting of **seven** short questions covering the entire syllabus consisting of 2 marks each. In addition to this, eight more questions (each question may be of 2-3 parts) will be set consisting of two questions from each unit. The student/ candidate is required to attempt five questions in all selecting one question from each unit in addition to compulsory Question No. 1. All questions will carry equal marks.

Course Objective:

The objective of this paper is to enable students to understand the concept, scope, and dynamics of development with reference to economic, social, political, and environmental aspects. It focuses on analysing development strategies, policies, and challenges in both national and global contexts.

Course Contents:

UNIT-I

Meaning, nature, and scope of development, Difference between growth and development, Dimensions of development: economic, social, political, cultural, and environmental, Indicators of development: GDP, HDI, PQLI, GDI, Gender Gap Index, Theories of development: Classical, Neo-classical, Structuralist, Dependency theory, World-systems theory

UNIT-II

Role of agriculture, industry, and services in development, Dualism and development: Lewis model, Human capital and economic development, Development planning in India: Five-Year Plans to NITI Aayog, Role of government policy in economic development

UNIT-III

Human development: education, health, gender, and poverty, social structures and development: caste, class, ethnicity, and social mobility, Role of institutions: state, market, NGOs, and civil society, Globalization and its impact on development, Role of international institutions: UNDP, World Bank, IMF, WTO

UNIT-IV

Sustainable Development: concept, challenges, and global efforts (Rio Summit, SDGs), Environmental degradation and climate change, Inclusive development: concept, policies, and strategies, Regional imbalance and development, Development challenges in India: poverty, unemployment, inequality, and urbanization

Suggested Readings:

1. Todaro, M. P., & Smith, S. C., *Economic Development*, Pearson Education
2. Dreze, J., & Sen, A., *India: Development and Participation*, Oxford University Press
3. Thirlwall, A. P., *Growth and Development*, Palgrave Macmillan
4. Ray, D., *Development Economics*, Oxford University Press
5. Meier, G. M., & Rauch, J. E., *Leading Issues in Economic Development*, Oxford University Press

Course Outcomes:

CO1: Student will be able to recall and define key concepts, indicators, and theories of development.

(RBT Level: L1 – Remember)

CO2: Student will be able to explain the role of sectors, human capital, and planning in economic development.

(RBT Level: L2 – Understand)

CO3: Student will be able to apply development concepts to assess social structures and institutional roles.

(RBT Level: L3 – Apply)

CO4: Student will be able to analyze the impact of globalization and international institutions on development.

(RBT Level: L4 – Analyze)

CO5: Student will be able to evaluate strategies for sustainable and inclusive development and related challenges. (RBT Level: L5 – Evaluate)

COMMERCE
MANAGERIAL ECONOMICS
Discipline Specific Course (Semester-I)
Course Code U25MOC103T

Credits-4
60 Hours (4 Hrs/ week)
Exam Time: 3 Hours

External Marks: 70
Internal Marks: 30
Total Marks: 100

Note: The Examiner is required to set nine Questions in all. The first question will be compulsory consisting of **seven** short questions covering the entire syllabus consisting of 2 marks each. In addition to this, eight more questions (each question may be of 2-3 parts) will be set consisting of two questions from each unit. The student/ candidate is required to attempt five questions in all selecting one question from each unit in addition to compulsory Question No. 1. All questions will carry equal marks.

Course Objective:

The objective of this course is to acquaint the students with concepts and techniques used in the field of economics and to enable them to apply this knowledge in business decision-making. Emphasis is given to changes in the nature of business firms in the context of globalization.

Course Contents:

UNIT-I

Theory of demand and consumer equilibrium-utility and indifference curve approach; Demand function; Elasticity of demand and its significance in managerial decision-making; Demand forecasting and its techniques.

UNIT-II

Theory of Cost: Types of cost: production cost, selling cost, R&D Cost, short run and long run cost curves, relation between cost and revenue, break-even point; Economies and diseconomies of scale and scope; Production function: short term and long run production function, law of variable proportion and return to scale, Iso-quant curves.

UNIT-III

Market Structure and Competition: Price and output determination under perfect competition, monopoly, monopolistic competition and oligopoly.

UNIT-IV

Modern theories of firm: Bamoul's theory of sales maximization, Managerial Theory, Behavioral Theory; National Income: Concept and Measurement.

Suggested Readings:

1. Ferguson, P. R. Rothschild, R. Ferguson G.J., Business Economics, Palgrave Macmillan.
2. Dwivedi, D.N., Managerial Economics, Vikas Publication.
3. Salvatore, Managerial Economics in Global Economy, Thomson Learning.
4. Thomas, C.R. & Maurice S.C., Managerial Economics, Tata McGraw Hill.
5. Koutsoyiannis, A., Modern Economics, Macmillan

Course Outcomes:

CO1: Student will be able to recall and define key concepts of demand, consumer equilibrium, and elasticity.
(RBT Level: L1 – Remember)

CO2: Student will be able to explain cost structures, production functions, and break-even analysis.
(RBT Level: L2 – Understand)

CO3: Student will be able to apply market theories to determine price and output under different market structures. (RBT Level: L3 – Apply)

CO4: Student will be able to analyze modern theories of the firm and managerial decision-making strategies.
(RBT Level: L4 – Analyze)

CO5: Student will be able to evaluate concepts and methods of national income measurement.
(RBT Level: L5 – Evaluate)

COMMERCE
FINANCIAL ACCOUNTING AND ESG REPORTING
Discipline Specific Course (Semester-I)
Course Code U25MOC104T

Credits-4

60 Hours (4 Hrs/ week)

Exam Time: 3 Hours

External Marks: 70

Internal Marks: 30

Total Marks: 100

Note: The Examiner is required to set nine Questions in all. The first question will be compulsory consisting of **seven** short questions covering the entire syllabus consisting of 2 marks each. In addition to this, eight more questions (each question may be of 2-3 parts) will be set consisting of two questions from each unit. The student/ candidate is required to attempt five questions in all selecting one question from each unit in addition to compulsory Question No. 1. All questions will carry equal marks.

Course Objective:

The objective of this course is to enable students to understand the principles and practices of **financial accounting**, and integrate them with **ESG (Environmental, Social, and Governance)** reporting. The course covers both traditional accounting systems and modern sustainability disclosure frameworks to meet the needs of diverse stakeholders.

Course Contents:

UNIT-I

Definition, nature, and scope of financial accounting, accounting principles, concepts, and conventions, accounting cycle: journal, ledger, trial balance, Preparation of final accounts: Trading Account, Profit & Loss Account, and Balance Sheet, Accounting for depreciation, provisions, and reserves

UNIT-II

Introduction to Indian Accounting Standards (Ind AS), Key Ind AS relevant to financial reporting: Ind AS 1, 2, 16, 115, and 116, Difference between Ind AS and IFRS, Financial Statement Analysis: Comparative and common-size statements, Ratio analysis, Cash flow statement (as per Ind AS 7)

UNIT-III

ESG: Meaning, importance, and evolution, ESG vs. CSR: key distinctions, ESG integration in financial performance and reporting, Role of stakeholders in ESG governance, ESG metrics: carbon footprint, human capital, board diversity, ethical supply chain

UNIT-IV

Global ESG reporting framework: RI (Global Reporting Initiative), SASB (Sustainability Accounting Standards Board), TCFD (Task Force on Climate-related Financial Disclosures), Integrated Reporting (IR Framework), ESG Reporting in India: SEBI-mandated Business Responsibility and Sustainability Reporting (BRSR), ESG ratings and disclosures in annual reports Case studies: ESG reports of Indian and global companies, Challenges in ESG reporting: data, standardization, and compliance

Suggested Readings:

1. Anthony, R.N. & Reece J.S., *Accounting Principles*, Homewood, Illinois, Rd Irwin.
2. Bhattacharya, S.K. & Dearden, J., *Accounting for Management: Text and Cases*, Vikas Publishing House
3. Gupta, R.L. & Ramaswamy, *Advanced Accountancy*, Volume I&II, Sultan Chand & Sons.
4. Anthony, R.N. & Reece J.S., *Accounting Principles*, Homewood, Illinois, Rd Irwin.
5. Bhattacharya, S.K. & Dearden, J., *Accounting for Management: Text and Cases*, Vikas Publishing House
6. Gupta, R.L. & Ramaswamy, *Advanced Accountancy*, Volume I&II, Sultan Chand & Sons.

Course Outcomes:

CO1: Student will be able to recall and define basic accounting concepts, principles, and financial statements. (RBT Level: L1 – Remember)

CO2: Student will be able to explain Indian Accounting Standards, financial analysis tools, and reporting formats. (RBT Level: L2 – Understand)

CO3: Student will be able to apply accounting and Ind AS principles to prepare and interpret financial reports. (RBT Level: L3 – Apply)

CO4: Student will be able to analyze ESG concepts, stakeholder roles, and integration into financial reporting. (RBT Level: L4 – Analyze)

CO5: Student will be able to evaluate global ESG frameworks, reporting practices, and related challenges. (RBT Level: L5 – Evaluate)

COMMERCE
Business Statistics
Discipline Specific Course (Semester-I)
Course Code U25MOC105T

Credits-4
60 Hours (4 Hrs/ week)
Exam Time: 3 Hours

External Marks: 70
Internal Marks: 30
Total Marks: 100

Note: The Examiner is required to set nine Questions in all. The first question will be compulsory consisting of **seven** short questions covering the entire syllabus consisting of 2 marks each. In addition to this, eight more questions (each question may be of 2-3 parts) will be set consisting of two questions from each unit. The student/ candidate is required to attempt five questions in all selecting one question from each unit in addition to compulsory Question No. 1. All questions will carry equal marks.

Course Objective:

The objective of this course is to make students learn about the applications of statistical tools and techniques for decision making.

Course Contents:

UNIT-I

Univariate analysis: central tendency, dispersion (theoretical concept); Probability: Introduction, addition theorem, multiplication theorem, conditional probability, Bayes Theorem. Theoretical probability distributions: Binomial, Poisson, Normal Distribution; their characteristics and applications.

UNIT-II

Sampling: probability and non-probability sampling methods; Sampling distribution and its characteristics; Hypothesis testing: hypothesis formulation, and testing; Statistical Tests: z-test, t-test, F-test, Analysis of variance, Chi-square test, Wilcoxon Signed-Rank test, Kruskal-Wallis test.

UNIT-III

Correlation analysis: simple, partial and multiple correlations; Regression analysis: simple linear regression model, ordinary least square method. Time series analysis: components of a time series and their measurements and uses.

UNIT-IV

Index numbers: meaning and types, methods for measuring indices, adequacy of indices; Statistical quality control: causes of variation in quality, Control Charts, Acceptance sampling.

Suggested Readings:

1. Gupta, S.P., *Statistical Methods*, Sultan Chand & Sons
2. Anderson, Sweeney and Williams, *Statistics for Business and Economics*, Cengage Learning.
3. Ken Black, *Business Statistics*, Wiley.
4. Levin, Richard I and David S Rubin, *Statistics for Management*, Prentice Hall, Delhi.
5. Aczel and Sounder Pandian, *Complete Business Statistics*, Tata McGraw Hill, New Delhi.
6. Hooda, R.P., *Statistics for Business and Economics* McMillan, New Delhi.
7. Heinz, Kohler, *Statistics for Business & Economics*, Harper Collins, New York.
8. Lawrence B. Morse, *Statistics for Business & Economics*, Harper Collins, NY

Course Outcomes:

- CO1:** Student will be able to recall and define key statistical concepts, probability theories, and distributions.
(RBT Level: L1 – Remember)
- CO2:** Student will be able to explain sampling methods, hypothesis testing, and various statistical tests.
(RBT Level: L2 – Understand)
- CO3:** Student will be able to apply correlation, regression, and time series techniques in data analysis.
(RBT Level: L3 – Apply)
- CO4:** Student will be able to analyze index numbers and time series components for business forecasting.
(RBT Level: L4 – Analyze)
- CO5:** Student will be able to evaluate quality control methods and their application in decision-making.
(RBT Level: L5 – Evaluate)

COMMERCE
Technology in Business
Discipline Specific Course (Semester-I)
Course Code U25MOC106T

Credits-4

60 Hours (4 Hrs/ week)

Exam Time: 3 Hours

External Marks: 70

Internal Marks: 30

Total Marks: 100

Note: The Examiner is required to set nine Questions in all. The first question will be compulsory consisting of **seven** short questions covering the entire syllabus consisting of 2 marks each. In addition to this, eight more questions (each question may be of 2-3 parts) will be set consisting of two questions from each unit. The student/ candidate is required to attempt five questions in all selecting one question from each unit in addition to compulsory Question No. 1. All questions will carry equal marks.

Course Objective:

This course exposes students to environment for E-commerce and developing application skills for the same.

Course Contents:

UNIT- I

Technology and Infrastructure for E-Commerce: Framework of E-commerce; Network Infrastructure for E-Commerce – Market Forces Influencing I-way, Network Access Equipment, Public Policy Issues Shaping the I-way; EDI - Applications in Business, Legal, Security and Privacy Issues of EDI; Components of EDI Standards, ASC X12 and EDIFACT.

UNIT-II

E-Commerce and Retailing: Changing Retail Industry Dynamics, Mercantile Models from the Consumer's Perspective, Management Challenges in Online Retailing. Intranets and Customer Asset Management: Basics of Customer Asset Management, Online Sales Force, Online Customer Service and Support, Technology and Marketing Strategy.

UNIT-III

Intranets and Manufacturing: Integrated Logistics, Agile Manufacturing, Emerging Business Requirements, Manufacturing Information Systems, Intranet-based Manufacturing, Logistics Management. E-Commerce and Online Publishing: Why Online Publishing, Online Publishing approaches, Advertising and Online Publishing. E-Commerce and Banking: Changing Dynamics in the Banking Industry, Home Banking Implementation Approaches, Management Issues in Online Banking.

UNIT-IV

Intranets and Corporate Finance: An Introduction, Financial Systems, Financial Intranets, Software Modules in Financial Information Systems, Human Resource Management Systems, Size/Structure of Financial Software Market.

Lab: Each student is required to develop at least one application of e-commerce.

Suggested Readings:

1. Kalakota&Whinston, *Electronic Commerce: A Manager's Guide*, Pearson Education.
2. Greenstien&Vasarhelyi, *Electronic Commerce: Security, Risk Management and Control*, Tata McGraw Hill.
3. Joseph, *E-Commerce: An Indian Perspective*, Prentice Hall of India.
4. Turbon, et. al., *Electronic Commerce: A Managerial Perspective*, Pearson Education.

Course Outcomes:

CO1: Student will be able to recall and define e-commerce frameworks, network infrastructure, and EDI standards. (RBT Level: L1 – Remember)

CO2: Student will be able to explain online retail models, customer asset management, and digital marketing strategies. (RBT Level: L2 – Understand)

CO3: Student will be able to apply intranet technologies in manufacturing, publishing, and banking sectors. (RBT Level: L3 – Apply)

CO4: Student will be able to analyze the role of e-commerce in logistics, agile systems, and online service delivery. (RBT Level: L4 – Analyze)

CO5: Student will be able to evaluate intranet-based financial systems and HRM applications in corporate finance. (RBT Level: L5 – Evaluate)

SEMESTER II

COMMERCE
CORPORATE FINANCIAL DECISIONS AND POLICY
Discipline Specific Course (Semester-II)
Course Code U25MOC201T

Credits-4

60 Hours (4 Hrs/ week)

Exam Time: 3 Hours

External Marks: 70

Internal Marks: 30

Total Marks: 100

Note: The Examiner is required to set nine Questions in all. The first question will be compulsory consisting of **seven** short questions covering the entire syllabus consisting of 2 marks each. In addition to this, eight more questions (each question may be of 2-3 parts) will be set consisting of two questions from each unit. The student/ candidate is required to attempt five questions in all selecting one question from each unit in addition to compulsory Question No. 1. All questions will carry equal marks.

Course Objective:

The objective of this course is to equip students with an understanding of corporate financial decision-making, including key areas such as capital budgeting, capital structure, working capital management, dividend policies, and corporate restructuring. The course aims to integrate theoretical knowledge with practical application in real-world corporate finance management.

Course Contents:

UNIT-I

Meaning, objectives, and scope of financial management, Types of financial decisions: investment decisions, financing decisions, and dividend decisions, Risk-return framework for financial decision-making, Time value of money: concept, techniques of discounting, and compounding, Capital Budgeting Decisions: Nature and importance of capital budgeting, Types of investment decisions, Techniques of evaluating capital budgeting decisions: NPV, IRR, Payback period, Profitability index, Risk analysis in capital budgeting

UNIT-II

Capital Structure Decisions: Concept of optimum capital structure, Theories of capital structure: Traditional theory, Modigliani and Miller (MM) theory (with and without taxes), Pecking order theory. Factors determining capital structure, Sources of Finance: Long-term finance, Short-term finance. Cost of Capital: Concept and importance, Computation of cost for various sources of finance, Weighted Average Cost of Capital (WACC)

UNIT-III

Concept and types of working capital, Operating cycle, Determinants of working capital, Estimation of working capital requirements, Working capital policy, Management of Current Assets: Management of cash, Management of accounts receivables, Management of inventories, Financing Working Capital

UNIT-IV

Dividend Policy: Meaning and forms of dividends. Theories of dividend policy, Impact of dividend policy on the value of a firm, Types of dividend policies, Corporate Restructuring: Types of business combinations: mergers, acquisitions, and takeovers, Motives of mergers and acquisitions: economies of scale, diversification, tax benefits, market expansion, Valuation of mergers and acquisitions

Suggested Readings:

1. Pandey, I.M., *Financial Management*, Vikas Publishing House
2. Brealey, R.A., Myers, S.C., & Allen, F., *Principles of Corporate Finance*, McGraw-Hill
3. Ross, S.A., Westerfield, R.W., & Jaffe, J., *Corporate Finance*, McGraw-Hill
4. Prasanna Chandra, *Financial Management: Theory and Practice*, Tata McGraw-Hill
5. Van Horne, J.C., *Financial Management and Policy*, Pearson Education

Course Outcomes:

CO1: Student will be able to recall and define financial management concepts, decisions, and capital budgeting techniques.

(RBT Level: L1 – Remember)

CO2: Student will be able to explain capital structure theories, sources of finance, and cost of capital.

(RBT Level: L2 – Understand)

CO3: Student will be able to apply techniques for working capital estimation and current asset management.

(RBT Level: L3 – Apply)

CO4: Student will be able to analyze dividend policies, their impact, and related financial strategies.

(RBT Level: L4 – Analyze)

CO5: Student will be able to evaluate corporate restructuring strategies including mergers and acquisitions.

(RBT Level: L5 – Evaluate)

COMMERCE
HUMAN RESOURCE MANAGEMENT
Discipline Specific Course (Semester-II)
Course Code U25MOC202T

Credits-4
60 Hours (4 Hrs/ week)
Exam Time: 3 Hours

External Marks: 70
Internal Marks: 30
Total Marks: 100

Note: The Examiner is required to set nine Questions in all. The first question will be compulsory consisting of **seven** short questions covering the entire syllabus consisting of 2 marks each. In addition to this, eight more questions (each question may be of 2-3 parts) will be set consisting of two questions from each unit. The student/ candidate is required to attempt five questions in all selecting one question from each unit in addition to compulsory Question No. 1. All questions will carry equal marks.

Course Objective:

The objective of this course is to sensitize students to the various facets of managing people and to create an understanding of the various policies and practices of human resource management.

Course Contents:

UNIT-I

Concepts and perspectives of Human Resource Management; Human Resources Management in a changing environment; Managerial and operative functions of HRM

UNIT-II

Recruitment, Placement and Retention Strategies: Human Resource Planning; Job Analysis; Methods of Manpower Search; Attracting, Selecting and Retaining Human Resources; Induction and Socialization.

UNIT-III

Training and Development: Manpower Training and Development; Performance Appraisal and Potential Evaluation; Career and Succession Planning; Talent Management.

UNIT-IV

Employee Relations and Compensation Administration: Job Evaluation and Compensation Management; Incentives and Employee Benefits; Employee Welfare; Industrial Relation; Employee Separation Practices, HR Accounting and audit.

Suggested Readings:

1. Aswathappa, K., *Human Resource and Personnel Management*, Tata McGraw Hill.
2. Dessler, G., *Human Resource Management*, Pearson Education.
3. Venkatesh, D.N. & Jyothi P., *Human Resource Management*, Oxford University Press.
4. Bohlander, G. & Snell, S., *Human Resource Management*, Cengage Learning.
5. Patnayak, B., *Human Resource Management*, PHI Learning.
6. Rao, V.S.P., *Human Resource Management*, Excel Books.
7. Cascio, W.Y., *Managing Human Resources*, Irwin-McGraw Hill.
8. Noe, Hollenbeck, Gerhart & Wright, *Human Resource Management*, McGraw-Hill Higher Education

Course Outcomes:

CO1: Student will be able to recall and define core HRM concepts, functions, and environmental factors.
(RBT Level: L1 – Remember)

CO2: Student will be able to explain recruitment, placement, and retention strategies in HRM.
(RBT Level: L2 – Understand)

CO3: Student will be able to apply training, development, and performance appraisal techniques.
(RBT Level: L3 – Apply)

CO4: Student will be able to analyze employee relations, compensation, and welfare practices.
(RBT Level: L4 – Analyze)

CO5: Student will be able to evaluate industrial relations, separation processes, and HR accounting.
(RBT Level: L5 – Evaluate)

COMMERCE
RESEARCH METHODOLOGY
Discipline Specific Course (Semester-II)
Course Code U25MOC203T

Credits-4

60 Hours (4 Hrs/ week)

Exam Time: 3 Hours

External Marks: 70

Internal Marks: 30

Total Marks: 100

Note: The Examiner is required to set nine Questions in all. The first question will be compulsory consisting of **seven** short questions covering the entire syllabus consisting of 2 marks each. In addition to this, eight more questions (each question may be of 2-3 parts) will be set consisting of two questions from each unit. The student/ candidate is required to attempt five questions in all selecting one question from each unit in addition to compulsory Question No. 1. All questions will carry equal marks.

Course Objective:

This course is designed to introduce the students to the fundamentals of research methods and to equip them to follow scientific methods in solving business problems.

Course Contents:

UNIT-I

Introduction to Business Research. Formulation of the research problem and development of research hypotheses. Characteristics of Good Research, Ethics in Business Research. Research Process: Problem definition, Research Process, Research Design (Exploratory Research, Descriptive research and Experimental Research)

UNIT-II

Data collection, measurement and scaling: Secondary data collection methods, qualitative methods of data collection, attitude measurement and scaling, and questionnaire designing. Sampling Design: Sampling concepts, sampling techniques, sample size determination and data processing.

UNIT-III

Preliminary data analysis and interpretation: Univariate and Bivariate analysis of data, Testing of hypotheses, Analysis of variance techniques (one way and two way ANOVA), non-parametric tests (chi-square test, run test, one sample and two sample sign test, Mann- Whitney U test, Wilcoxon Signed Rank Test and Kruskal – Wallis Test).

UNIT- IV

Advance Data analysis techniques: Correlation and regression analysis, Factor Analysis, Discriminant analysis, Cluster analysis and multidimensional scaling. Report writing and presentation of results.

Suggested Readings:

1. Zikmund, W.G. *Business Research Methods*. Thomson.
2. Copper, D. R., Schindler P. S. & Sharma, J. K. *Business Research Methods*, McGraw Hill Education.
3. Burns, R. B. & Burns, R. A. *Business Research Methods and Statistics using SPSS*, SAGE Publications Ltd.
4. Bajpai, N. *Business Research Methods*, Pearson.
5. Chawla, D. & Sondhi N., *Research Methodology: Concepts and Cases*, Vikas Publishing House.
6. Panneerselvam, R, *Research Methodology*, Prentice Hall India.
7. Kothari, C.R. *Research Methodology & Technique*, New Age International Publishers.

Course Outcomes:

CO1: Student will be able to recall and define research concepts, ethics, and research design types.

(RBT Level: L1 – Remember)

CO2: Student will be able to explain data collection methods, measurement scales, and sampling techniques.

(RBT Level: L2 – Understand)

CO3: Student will be able to apply preliminary data analysis, hypothesis testing, and ANOVA techniques.

(RBT Level: L3 – Apply)

CO4: Student will be able to analyze advanced statistical methods like factor analysis and cluster analysis.

(RBT Level: L4 – Analyze)

CO5: Student will be able to evaluate research findings and prepare effective reports and presentations.

(RBT Level: L5 – Evaluate)

COMMERCE
PRINCIPLES AND PRACTICES OF MARKETING
Discipline Specific Course (Semester-II)
Course Code U25MOC204T

Credits-4

60 Hours (4 Hrs/ week)

Exam Time: 3 Hours

External Marks: 70

Internal Marks: 30

Total Marks: 100

Note: The Examiner is required to set nine Questions in all. The first question will be compulsory consisting of **seven** short questions covering the entire syllabus consisting of 2 marks each. In addition to this, eight more questions (each question may be of 2-3 parts) will be set consisting of two questions from each unit. The student/ candidate is required to attempt five questions in all selecting one question from each unit in addition to compulsory Question No. 1. All questions will carry equal marks.

Course Objective:

The purpose of this course is to develop an understanding of the underlying concepts, strategies and issues involved in the marketing of products and services

Course Contents:

UNIT 1

Nature, scope and concept of marketing; Corporate orientations towards the marketplace; Marketing Mix; Understanding 4 A's of Marketing; Marketing Environment and Environment Scanning; Marketing Information System and Marketing Research; Understanding Consumer and Industrial Markets; Market Segmentation, Targeting and Positioning

UNIT II

Product decisions: Product concept and classification, product mix, product life cycle, new product development; Product branding, packaging and labelling decisions; Pricing decisions: Factors affecting pricing decisions, setting the price, Pricing strategies and methods.

UNIT III

Distribution channels and Logistics management: nature, types and role of intermediaries, factors influencing the channel selection, intensity of market coverage; Channel behavior and Organization: conflict management, vertical marketing system, horizontal marketing system, hybrid marketing system; Logistics management: objectives and major decisions areas of logistics. Promotional and communication decisions: promotion as communication, elements of promotion mix, factors influencing promotion mix, role of advertising, sales promotion, personal selling and public relations

UNIT IV

Holistic marketing: Trends in marketing practices, Internal marketing, socially responsible marketing, Marketing implementation and control; New issues in marketing-Globalization, Consumerism, Green Marketing, Direct Marketing, Network Marketing, Event Marketing, Ethics in Marketing.

Suggested Readings:

1. Kotler, Philip and Keller, Kevin, *Marketing Management*, Prentice Hall of India
2. Kotler, Philip and Armstrong, G., *Principles of Marketing*, Prentice Hall of India
3. Czinkota & Kotabe, *Marketing Management*, Thomson Learning
4. Ramaswamy, V.S. & Namakumari, S., *Marketing Management: Planning, Control*, Macmillan
5. Kotler, Lane, Keller., *Marketing Management*, Pearson
6. Rajan Saxena, *Marketing Management*, McGraw Hill
7. R. Srinivas, *Case Studies in Marketing- Indian Context*, PHI Learning

Course Outcomes:

CO1: Student will be able to recall and define the nature, scope, and key concepts of marketing, including marketing mix, environment, and market segmentation. (RBT Level: L1 – Remember)

CO2: Student will be able to explain product decisions, pricing strategies, and factors influencing pricing in marketing. (RBT Level: L2 – Understand)

CO3: Student will be able to apply knowledge of distribution channels, logistics management, and promotional tools in marketing scenarios. (RBT Level: L3 – Apply)

CO4: Student will be able to analyze holistic marketing practices, trends, and emerging issues like globalization and ethics in marketing. (RBT Level: L4 – Analyze)

CO5: Student will be able to evaluate marketing implementation strategies, socially responsible marketing, and the impact of new marketing approaches. (RBT Level: L5 – Evaluate)

COMMERCE
INTERNATIONAL BUSINESS: THEORY AND PRACTICE
Discipline Elective Course (Semester-II)
Course Code U25MOC211T

Credits-4

60 Hours (4 Hrs/ week)

Exam Time: 3 Hours

External Marks: 70

Internal Marks: 30

Total Marks: 100

Note: The Examiner is required to set nine Questions in all. The first question will be compulsory consisting of **seven** short questions covering the entire syllabus consisting of 2 marks each. In addition to this, eight more questions (each question may be of 2-3 parts) will be set consisting of two questions from each unit. The student/ candidate is required to attempt five questions in all selecting one question from each unit in addition to compulsory Question No. 1. All questions will carry equal marks.

Course Objective:

The objective of this course is to highlight the international environment, including relationships between business, government, economic groupings and the consumer. The course will also highlight the problems encountered and issues raised in managing overseas business.

Course Contents:

UNIT- I

International Business: Importance, nature and scope; Management of international business operations – complexities and issues; IT and international business; India's involvement in International Business; Factors affecting International Business: Social and Cultural, Economic, Political, Legal and technological advancement; Globalization - Features and Components, Advantages and Disadvantages.

UNIT- II

Theories of international trade: Classical and modern theories of international trade; Modes of entry into International Business: Exporting, Licensing, Franchising, Contract Manufacturing, Trunk projects, Foreign Direct Investments and Joint Ventures.

UNIT- III

Multinationals (MNCs) in International Business: Issue in investment, technology transfer, pricing and regulations; International collaborations and strategic alliances. Trade barriers: tariff and non-tariff barriers, optimal tariff; Balance of payments; Exchange rate determination.

UNIT- IV

International Economic Institutions: WTO, IMF, World Bank. WTO and India; Regional Economic Integration; Theory of customs union: Partial and General Equilibrium analysis; Emerging markets: BRICS and ASEAN.

Suggested Readings:

1. Korth, Christopher M., *International Business Environment and Management*, Prentice Hall.
2. Ramu, S. Shiva, *International Business: Governance Structure*, Wheeler Publishing.
3. Bhalla, V.K., *International Business Environment and Management*, Anmol Publications.
4. Mithani, D.M., *International Economics*, Himalaya Publishing House.
5. Charles W.L. Hill, *International Business*, Tata MC Graw-Hill.
6. Czinkota, Ronkainen & Moffet, *International Business*, Thomson, South-Western.
7. Daneiels, Radebaugh and Sullivan, *International Business, Environments and Operations*, Pearson Education.
8. V. Sharan, *International Business, concept, environment and strategy*, Pearson Education

Course Outcomes:

CO1: Student will be able to recall and define the importance, nature, scope, and factors affecting international business, including globalization concepts. (RBT Level: L1 – Remember)

CO2: Student will be able to explain classical and modern theories of international trade and various modes of entry into international business. (RBT Level: L2 – Understand)

CO3: Student will be able to apply knowledge of multinational corporations, investment issues, trade barriers, and exchange rate determination in international business contexts. (RBT Level: L3 – Apply)

CO4: Student will be able to analyze international economic institutions, regional economic integration, and emerging markets like BRICS and ASEAN. (RBT Level: L4 – Analyze)

CO5: Student will be able to evaluate the role of WTO, IMF, World Bank, and strategic alliances in shaping global trade and economic policies. (RBT Level: L5 – Evaluate)

COMMERCE
CORPORATE GOVERNANCE AND BUSINESS ETHICS
Discipline Elective Course (Semester-II)
Course Code U25MOC212T

Credits-4

60 Hours (4 Hrs/ week)

Exam Time: 3 Hours

External Marks: 70

Internal Marks: 30

Total Marks: 100

Note: The Examiner is required to set nine Questions in all. The first question will be compulsory consisting of **seven** short questions covering the entire syllabus consisting of 2 marks each. In addition to this, eight more questions (each question may be of 2-3 parts) will be set consisting of two questions from each unit. The student/ candidate is required to attempt five questions in all selecting one question from each unit in addition to compulsory Question No. 1. All questions will carry equal marks.

Course Objective:

The objective of this course is to sensitize the students about the various ethical and corporate governance issues in business management in the current environment.

Course Contents:

UNIT-I

Evolution of corporate governance; developments in India; regulatory framework of corporate governance in India; SEBI guidelines on corporate governance; reforms in the Companies Act.

UNIT-II

Corporate management vs. governance; internal constituents of the corporate governance; key managerial personnel (KMP); chairman- qualities of a chairman, powers, responsibilities and duties of a chairman; chief executive officer (CEO), role and responsibilities of the CEO.

UNIT-III

Introduction to Business Ethics: The concept, nature and growing significance of Ethics in Business, Ethical Principles in Business, Ethics in Management, Theories of Business Ethics, Ethical Issues in Business, Business Ethics in 21st Century.

UNIT-IV

Ethics in various functional areas of Business: Ethics in Finance, Ethics in HRM, Ethics in Marketing, Ethics in Production and Operation Management.

Suggested Readings:

1. Mallin, Christine A., *Corporate Governance (Indian Edition)*, Oxford University Press, Delhi.
2. Blowfield, Michael, and Alan Murray, *Corporate Responsibility*, Oxford University Press.
3. Francesco Perrini, Stefano, and Antonio Tencati, *Developing Corporate Social Responsibility- A European Perspective*, Edward Elgar.
4. Sharma, J.P., *Corporate Governance, Business Ethics & CSR*, Ane Books Pvt Ltd, New Delhi.
5. Manuel G. Velasquez, *Business Ethics*, Pearson Prentice Hall.
6. Ravindranath B. & Narayana B., *Business Ethics*, Vrinda Publications Pvt. Ltd

Course Outcomes:

CO1: Student will be able to recall and define the evolution, regulatory framework, and key reforms in corporate governance in India. (RBT Level: L1 – Remember)

CO2: Student will be able to explain the differences between corporate management and governance, and describe the roles and responsibilities of key managerial personnel (KMP), chairman, and CEO. (RBT Level: L2 – Understand)

CO3: Student will be able to apply ethical principles and theories to business contexts and identify ethical issues in management. (RBT Level: L3 – Apply)

CO4: Student will be able to analyze the significance of business ethics and evaluate ethical considerations across various functional areas like finance, HRM, marketing, and production. (RBT Level: L4 – Analyze)

CO5: Student will be able to evaluate contemporary ethical challenges in business and suggest frameworks for ethical decision-making in the 21st century. (RBT Level: L5 – Evaluate)

COMPULSORY PAPERS

SEMESTER III

COMMERCE
STRATEGIC MANAGEMENT
Discipline Specific Course (Semester-III)
Course Code U25MOC301T

Credits-4

60 Hours (4 Hrs/ week)

Exam Time: 3 Hours

External Marks: 70

Internal Marks: 30

Total Marks: 100

Note: The Examiner is required to set nine Questions in all. The first question will be compulsory consisting of **seven** short questions covering the entire syllabus consisting of 2 marks each. In addition to this, eight more questions (each question may be of 2-3 parts) will be set consisting of two questions from each unit. The student/ candidate is required to attempt five questions in all selecting one question from each unit in addition to compulsory Question No. 1. All questions will carry equal marks.

Course Objective:

The course aims at imparting knowledge of formulation, implementation and evaluation of Business Strategies.

Course Contents:

UNIT-I

Strategy: Concept, characteristics, importance and levels; strategic decision making: Concept, significance and approaches; Strategic management process; Developing a strategic vision, mission and setting objectives.

UNIT-II

Strategy formulation: Company's vision, mission and objectives; Environmental and organizational appraisal, Strategic alternatives and choice; Types of strategies; Business ethics and corporate strategy, Concept of value chain, core competency, resource base theory and competitive advantage.

UNIT-III

Strategy implementation: Designing organizational structure and activating strategies; Matching structure and corporate strategy, Structural, Behavioral and Functional implementation.

UNIT-IV

Strategy Evaluation: Strategic evaluation and Control, Strategic and Operational Control; Techniques of evaluation and control.

Suggested Readings:

1. Jauch&Glueck, *Business Policy and Strategic Management*, McGraw-Hill Publications.
2. Thompson A.A. and Stickland A.J, *Strategic Management- Concept and cases*, Pearson
3. Michael Porter, *Competitive Advantage of Nations*, Free Press.
4. Azhar Kazmi, *Business Policy and Strategic Management*, Thomson Learning
5. Kenneth, A. Andrews, *Concepts of corporate Strategy*, Irwin/McGraw-Hill
6. Melvin J. Stanford, *Management Policy*, Prentice-Hall
7. Pearce, J. A., II, and R. B. Robinson, Jr. *Strategic Management: Strategy Formulation, Implementation, and Control*, Chicago, IL: R. D. Irwin, Inc

Course Outcomes:

CO1: Student will be able to recall and define the concepts, characteristics, and levels of strategy along with the strategic management process and vision/mission development. (RBT Level: L1 – Remember)

CO2: Student will be able to explain strategy formulation including environmental appraisal, strategic alternatives, types of strategies, and the role of business ethics in strategy. (RBT Level: L2 – Understand)

CO3: Student will be able to apply strategic management concepts to design organizational structures and implement strategies effectively. (RBT Level: L3 – Apply)

CO4: Student will be able to analyze the relationship between organizational structure and strategy, and evaluate behavioral and functional implementation challenges. (RBT Level: L4 – Analyze)

CO5: Student will be able to evaluate strategic and operational control techniques to assess strategy effectiveness and recommend improvements. (RBT Level: L5 – Evaluate)

COMMERCE
BUSINESS LEGISLATION
Discipline Specific Course (Semester-III)
Course Code U25MOC302T

Credits-4

60 Hours (4 Hrs/ week)

Exam Time: 3 Hours

External Marks: 70

Internal Marks: 30

Total Marks: 100

Note: The Examiner is required to set nine Questions in all. The first question will be compulsory consisting of **seven** short questions covering the entire syllabus consisting of 2 marks each. In addition to this, eight more questions (each question may be of 2-3 parts) will be set consisting of two questions from each unit. The student/ candidate is required to attempt five questions in all selecting one question from each unit in addition to compulsory Question No. 1. All questions will carry equal marks.

Course Objective:

The aim of the paper is to acquaint the students with the Business law and Company law in their future role as managers.

Course Contents:

UNIT-I

The Indian Contract Act, 1872: Meaning of a Contract, Classification of Contracts, Essentials of a Valid Contract; Performance of a Contract; Discharge of a Contract; Breach of Contract; Quasi Contracts; Contract of Indemnity and Guarantee, Bailment and Pledge, Contract of Agency.

UNIT-II

The Sales of Goods Act, 1930: Meaning and essentials of a valid contract of sale, Distinction between sale and agreement to sell, Meaning of goods and their classification, Conditions and warranties, Doctrine of Caveat Emptor, Rights of an unpaid seller, Rights of buyer; Negotiable Instruments Act, 1881: Meaning and characteristics of negotiable instrument, Types of negotiable instruments and their characteristics, Holder and Holder-in-due-course, Discharge and Dishonour of negotiable instruments, Negotiation and Assignment.

UNIT-III

The Companies Act, 2013; Meaning and Characteristics of a Company; Objects and Applications of Companies Act, 2013; Landmark provisions of new Companies Act, 2013; Classification of companies, Concept of One Person Company; Formation of a company, Memorandum and Articles of association, Prospectus, Allotment of shares and share capital, Membership in companies.

UNIT-IV

Meetings of Companies: General principles of meetings, Types of meetings; Prevention of Oppression and Mismanagement; Winding up of a Company; Consumer Protection Act: Define consumer rights, provisions regarding complaints in consumer courts, Unfair Trade Practices and Restrictive Trade Practices, Consumer Protection Council, Consumer forum.

Suggested Readings:

1. Gulshan, S.S. and Kapoor, G.K., *Business Law including Company Law*, New Age International Publication.
2. Macintyre, E., *Business law*, Pearson Education.
3. Tulsian, *Business law*, Tata McGraw Hill.
4. Majumdar A.K. and Kapoor G.K., *Company Law and Practices*, Taxmann Publication.
5. Kothari, V., *Understanding Companies Act, 2013*, Taxmann Publication.
6. Pathak, A., *Contract Law in India*, Oxford University Press.

Course Outcomes:

CO1: Student will be able to recall and define fundamental concepts of the Indian Contract Act, essentials of valid contracts, types of contracts, and related principles. (RBT Level: L1 – Remember)

CO2: Student will be able to explain the provisions of the Sale of Goods Act and Negotiable Instruments Act, including rights and duties of parties involved. (RBT Level: L2 – Understand)

CO3: Student will be able to apply the Companies Act provisions to understand company formation, classification, share capital, and membership issues. (RBT Level: L3 – Apply)

CO4: Student will be able to analyze company meeting procedures, prevention of oppression, winding-up processes, and consumer protection mechanisms. (RBT Level: L4 – Analyze)

CO5: Student will be able to evaluate legal frameworks related to company law and consumer protection, assessing their impact on business practices. (RBT Level: L5 – Evaluate)

FINANCE AREA

SEMESTER III

COMMERCE
Security Analysis and Portfolio Management
Discipline Elective Course (Semester-III)
Course Code U25MCF311T

Credits-4

60 Hours (4 Hrs/ week)

Exam Time: 3 Hours

External Marks: 70

Internal Marks: 30

Total Marks: 100

Note: The Examiner is required to set nine Questions in all. The first question will be compulsory consisting of **seven** short questions covering the entire syllabus consisting of 2 marks each. In addition to this, eight more questions (each question may be of 2-3 parts) will be set consisting of two questions from each unit. The student/ candidate is required to attempt five questions in all selecting one question from each unit in addition to compulsory Question No. 1. All questions will carry equal marks.

Course Objective:

The objective of this paper is to equip students with theoretical and practical knowledge of investment decisions, security valuation, risk-return analysis, and portfolio management strategies.

Course Contents:

UNIT-I

Meaning and objectives of investment; Investment avenues – equity shares, bonds, mutual funds, real estate, gold, and derivatives; Investment vs. speculation vs. gambling; Structure of Indian securities market – primary and secondary markets; Role and functions of regulatory bodies like SEBI, NSE, and BSE; Overview of the functioning of stock exchanges and depositories; Investor protection measures and financial services intermediaries.

UNIT-II

Risk and return analysis – meaning and measurement; Types of risk – systematic and unsystematic; Calculation of expected return, standard deviation, beta, covariance, and correlation; Concept of risk-return trade-off; Capital Asset Pricing Model (CAPM) – assumptions, significance and limitations; Arbitrage Pricing Theory (APT) – concept and applications; Role of diversification in risk reduction.

UNIT-III

Security analysis – meaning and types; Fundamental analysis – economic, industry, and company analysis; Technical analysis – assumptions, tools and techniques including chart patterns, moving averages, RSI, MACD; Efficient Market Hypothesis (EMH) – forms and implications; Behavioral finance – concepts and relevance in investment decisions; Market anomalies and investor biases.

UNIT-IV

Portfolio management – concept and process; Modern portfolio theory – Markowitz model and efficient frontier; Sharpe Single Index Model; Capital Market Line (CML) and Security Market Line (SML); Portfolio revision strategies; Portfolio performance evaluation – Sharpe, Treynor, and Jensen's Alpha; Mutual fund performance; Use of derivatives in portfolio risk management; SEBI regulations related to portfolio and investment advisory services; Introduction to ESG investing and ethical considerations in portfolio decisions.

Suggested Readings:

1. Fischer, D.E. & Jordan, R.J., *Security Analysis and Portfolio Management*, Pearson Education
2. Chandra, P., *Investment Analysis and Portfolio Management*, Tata McGraw Hill
3. Ranganatham, M. & Madhumathi, R., *Investment Analysis and Portfolio Management*, Pearson
4. Sharpe, W.F., Alexander, G.J. & Bailey, J.V., *Investments*, Prentice Hall
5. Singh, Y.P., *Fundamentals of Investment Management*, Vikas Publishing House
6. Bhalla, V.K., *Investment Management*, S. Chand & Co.

Course Outcomes:

CO1: Student will be able to recall and define basic investment concepts, types of investment avenues, and the structure of Indian securities markets along with regulatory frameworks. (RBT Level: L1 – Remember)

CO2: Student will be able to explain risk and return analysis, including systematic and unsystematic risk, and theoretical models such as CAPM and APT. (RBT Level: L2 – Understand)

CO3: Student will be able to apply fundamental and technical analysis techniques to evaluate securities and interpret market behavior. (RBT Level: L3 – Apply)

CO4: Student will be able to analyze portfolio management theories, performance evaluation techniques, and the role of derivatives in risk management. (RBT Level: L4 – Analyze)

CO5: Student will be able to evaluate portfolio strategies, regulatory guidelines, and ethical considerations including ESG investing for effective investment decision-making. (RBT Level: L5 – Evaluate)

COMMERCE
PERSONAL FINANCE
Discipline Elective Course (Semester-III)
Course Code U25MCF312T

Credits-4
60 Hours (4 Hrs/ week)
Exam Time: 3 Hours

External Marks: 70
Internal Marks: 30
Total Marks: 100

Note: The Examiner is required to set nine Questions in all. The first question will be compulsory consisting of **seven** short questions covering the entire syllabus consisting of 2 marks each. In addition to this, eight more questions (each question may be of 2-3 parts) will be set consisting of two questions from each unit. The student/ candidate is required to attempt five questions in all selecting one question from each unit in addition to compulsory Question No. 1. All questions will carry equal marks.

Course Objective:

The objective of this course is to provide students with a foundational understanding of managing personal finances. It emphasizes budgeting, saving, investing, insurance, retirement planning, and responsible credit usage to promote financial well-being and informed decision-making.

Course Contents:

UNIT-I

Introduction to Personal Finance: Meaning, scope, and importance of personal finance; Financial planning process; Time value of money; Budgeting and cash flow management; Setting short-term and long-term financial goals.

UNIT-II

Saving and Credit Management: Importance of saving; Types of saving instruments; Understanding credit: credit reports, credit scores; Managing credit cards and loans; Debt traps and solutions; Consumer rights and protection.

UNIT-III

Investment Planning: Basics of investment; Risk and return trade-off; Types of investment instruments: fixed deposits, mutual funds, stocks, bonds, real estate, gold, etc.; Diversification and portfolio management; Inflation and its impact on investment.

UNIT-IV

Insurance and Retirement Planning: Types of insurance—life, health, property, and liability; Assessing insurance needs; Principles of risk management; Retirement planning—pension plans, provident fund, NPS, annuities; Estate planning and wills.

Suggested Readings:

1. Kapoor, Jack R., *Personal Finance*, McGraw Hill Education
2. Chandra, Prasanna, *Managing Your Personal Finance*, Tata McGraw Hill
3. Gitman, Joehnk, and Billingsley, *Personal Financial Planning*, Cengage
4. Keown, Arthur J., *Personal Finance: Turning Money into Wealth*, Pearson
5. Bhole, L.M., *Financial Institutions and Markets*, Tata McGraw Hill (for investment context)

Course Outcomes:

CO1: Student will be able to recall and define the concepts of personal finance, financial planning, budgeting, and time value of money. (RBT Level: L1 – Remember)

CO2: Student will be able to explain various saving instruments, credit management tools, and consumer rights related to credit and debt. (RBT Level: L2 – Understand)

CO3: Student will be able to apply investment principles, risk-return analysis, and portfolio diversification to personal financial decisions. (RBT Level: L3 – Apply)

CO4: Student will be able to analyze insurance needs, risk management principles, and retirement planning options for effective personal financial security. (RBT Level: L4 – Analyze)

CO5: Student will be able to evaluate retirement plans, insurance products, and estate planning strategies to create a comprehensive personal financial plan. (RBT Level: L5 – Evaluate)

COMMERCE
Tax Planning and Corporate Financial Decisions
Discipline Elective Course (Semester-III)
Course Code U25MCF313T

Credits-4

60 Hours (4 Hrs/ week)

Exam Time: 3 Hours

External Marks: 70

Internal Marks: 30

Total Marks: 100

Note: The Examiner is required to set nine Questions in all. The first question will be compulsory consisting of **seven** short questions covering the entire syllabus consisting of 2 marks each. In addition to this, eight more questions (each question may be of 2-3 parts) will be set consisting of two questions from each unit. The student/ candidate is required to attempt five questions in all selecting one question from each unit in addition to compulsory Question No. 1. All questions will carry equal marks.

Course Objective:

The objective of this paper is to familiarize students with the concepts of corporate tax planning, tax optimization strategies, and the role of tax planning in corporate financial management. The course aims to equip students with the necessary skills to evaluate and apply tax planning techniques to minimize tax liabilities in a corporate environment.

Course Contents:

UNIT-I

Introduction to Corporate Tax Planning – meaning, objectives, and significance of tax planning; Tax avoidance vs. tax evasion; Corporate taxation in India – corporate income tax rates, provisions related to assessment, and payment of tax; Tax planning in the context of corporate income – tax treatment of income from business, capital gains, and other income; Provisions relating to deductions, exemptions, and rebates available to companies under the Income Tax Act.

UNIT-II

Tax Planning for Business Structure – planning for sole proprietorships, partnerships, and corporations; Tax implications of different forms of business organizations – company vs. partnership vs. limited liability partnerships (LLPs); Tax planning in the selection of business structures; Planning for mergers and acquisitions – tax considerations in mergers, demergers, and acquisitions; The impact of the new tax regime on corporate tax planning.

UNIT-III

Tax Planning for Capital Structure – tax treatment of debt and equity financing; Impact of financing decisions on corporate taxes – debt-equity ratio, interest deduction, and dividend distribution tax; Tax planning through leasing – operating lease vs. finance lease; Tax planning in the context of capital gains; Tax planning for repatriation of profits – issues related to dividends, interest, and royalty payments.

UNIT-IV

Tax Planning for Specific Business Activities – tax planning for research and development (R&D), export-oriented businesses, and special economic zones (SEZs); Tax planning for employee benefits – perquisites, bonuses, retirement benefits, stock options, and ESOPs; Transfer pricing and its role in tax planning – international tax planning and compliance with transfer pricing regulations; Tax incentives and exemptions – industries eligible for tax exemptions, special deductions under the Income Tax Act, and the role of tax holidays.

Suggested Readings:

1. Singhanian, V.K., *Direct Taxes: Law & Practice*, Taxmann
2. Ahuja, H. & Gupta, R., *Systematic Approach to Income Tax*, Bharat Law House
3. Gaur, V.P. & Narang, D.B., *Income Tax Law and Practice*, Kalyani Publishers
4. Bhattacharya, A.K., *Corporate Tax Planning*, Oxford University Press
5. Jain, S.P., *Corporate Tax Planning & Management*, Shree Mahavir Book Depot
6. Mehrotra, H.C., *Income Tax Law & Practice*, Sahitya Bhawan
7. Kapoor, V.K., *Corporate Tax Planning*, Sultan Chand & Sons

Course Outcomes:

CO1: Recall and define key concepts of corporate tax planning, tax avoidance, evasion, and provisions under the Income Tax Act related to corporate income. (RBT Level: L1 – Remember)

CO2: Explain tax implications and planning strategies for different business structures including sole proprietorships, partnerships, corporations, and LLPs. (RBT Level: L2 – Understand)

CO3: Apply tax planning techniques related to capital structure, including debt and equity financing, leasing, and repatriation of profits. (RBT Level: L3 – Apply)

CO4: Analyze tax planning strategies for specific business activities such as R&D, export businesses, SEZs, employee benefits, and transfer pricing regulations. (RBT Level: L4 – Analyze)

CO5: Evaluate tax incentives, exemptions, and the impact of the new tax regime on corporate tax planning and compliance. (RBT Level: L5 – Evaluate)

COMMERCE
Fin-tech and Innovation in Banking
Discipline Elective Course (Semester-III)
Course Code U25MCF314T

Credits-4
60 Hours (4 Hrs/ week)
Exam Time: 3 Hours

External Marks: 70
Internal Marks: 30
Total Marks: 100

Note: The Examiner is required to set nine Questions in all. The first question will be compulsory consisting of **seven** short questions covering the entire syllabus consisting of 2 marks each. In addition to this, eight more questions (each question may be of 2-3 parts) will be set consisting of two questions from each unit. The student/ candidate is required to attempt five questions in all selecting one question from each unit in addition to compulsory Question No. 1. All questions will carry equal marks.

Course Objective:

This course aims to equip M. Com students with a comprehensive understanding of how financial technologies (FinTech) are transforming the banking sector. It covers emerging technologies, digital payment systems, blockchain, AI applications, regulatory frameworks, and risk management practices.

Course Contents:

UNIT I

Meaning and scope of FinTech, Evolution of banking technology, Key FinTech drivers: AI, big data, cloud computing, IoT, Differences between traditional and digital banking, Overview of digital banking services and mobile banking apps

UNIT II

Electronic Payment Systems: NEFT, RTGS, IMPS, UPI. Digital wallets and mobile payments, Point-of-sale technologies and contactless payments, Role of NPCI in India's payment ecosystem. FinTech startups and innovation trends in payments

UNIT III

Blockchain and its applications in banking (smart contracts, cross-border payments), Cryptocurrencies: Concept and regulatory approach, Artificial Intelligence and Machine Learning in risk assessment, fraud detection, and customer service, Robo-advisors and automated financial services

UNIT IV

Regulatory framework: RBI guidelines, global practices (Basel norms, PSD2), Cybersecurity issues in digital banking, Data privacy and protection in financial services, Legal and ethical considerations in FinTech innovations, Future trends: Open banking, embedded finance, regtech

Suggested Readings:

1. Arner, D.W., Barberis, J., & Buckley, R.P. – *The Evolution of Fintech*, University of Hong Kong
2. Bhalla, V.K. – *Modern Banking and Financial Systems*, Anmol Publications
3. Chishti, S. & Barberis, J. – *The FinTech Book*, Wiley
4. Bansal, A. – *FinTech Revolution: Universal Banking in the Digital Age*, Notion Press
5. Iyer, R. – *Digital Banking and Financial Technologies*, Taxmann
6. Mishra, S.K. – *FinTech and Digital Banking*, Himalaya Publishing
7. Khan, M.Y. – *Indian Financial System*, Tata McGraw-Hill

Course Outcomes:

CO1: Recall and define the meaning, scope, evolution, and key drivers of FinTech and digital banking services. (RBT Level: L1 – Remember)

CO2: Explain electronic payment systems such as NEFT, RTGS, UPI, digital wallets, and the role of NPCI in India's payment ecosystem. (RBT Level: L2 – Understand)

CO3: Apply blockchain technology, AI, and machine learning concepts to banking applications like smart contracts, fraud detection, and robo-advisory services. (RBT Level: L3 – Apply)

CO4: Analyze regulatory frameworks including RBI guidelines, global standards, cybersecurity challenges, and data privacy issues in FinTech. (RBT Level: L4 – Analyze)

CO5: Evaluate emerging trends and ethical considerations in FinTech innovations such as open banking, embedded finance, and regtech. (RBT Level: L5 – Evaluate)

COMMERCE
FOREIGN EXCHANGE MANAGEMENT
Discipline Elective Course (Semester-III)
Course Code U25MCF315T

Credits-4
60 Hours (4 Hrs/ week)
Exam Time: 3 Hours

External Marks: 70
Internal Marks: 30
Total Marks: 100

Note: The Examiner is required to set nine Questions in all. The first question will be compulsory consisting of **seven** short questions covering the entire syllabus consisting of 2 marks each. In addition to this, eight more questions (each question may be of 2-3 parts) will be set consisting of two questions from each unit. The student/ candidate is required to attempt five questions in all selecting one question from each unit in addition to compulsory Question No. 1. All questions will carry equal marks.

Course Objective:

To acquaint the students with the mechanism of the foreign exchange markets, measurement of the foreign exchange exposure, and hedging against exposure risk. Upon successful completion of this paper, Students should expect to learn the nature and purposes of foreign exchange management under the new financial order evolving higher degree of vulnerability in a highly borderless financial world.

Course Contents:

UNIT-I

Foreign Exchange Market: Function and Structure of the FOREX markets, foreign exchange market participants, Types of transactions and Settlements Dates, Exchange rate quotations, Nominal, Real and Effective exchange rates, and Determination of Exchange rates in Spot markets. Exchange rates determinations in Forward markets. Exchange rate behavior-Cross Rates Arbitrage profit in foreign exchange markets, Swift Mechanism.

UNIT-II

International Parity Relationships & Forecasting Foreign Exchange rate: - Measuring exchange rate movements- Exchange rate equilibrium – Factors effecting foreign exchange rate- Forecasting foreign exchange rates. Interest Rate Parity, Purchasing Power Parity & International Fisher effects.

UNIT-III

Foreign Exchange exposure: -Management of Transaction exposure (Case Study: Airbus Dollar Exposure); Management of Translation exposure- Management of Economic exposure (Case study: Exporter's/Importer's Position: Hedge or Hedge Not).

UNIT-IV

Foreign exchange risk Management: Hedging against foreign exchange exposure – Forward Market- Futures Market- Options Market- Currency Swaps-Interest Rate Swap. Cross currency Swaps-Hedging through currency of invoicing- Hedging through mixed currency invoicing.

Suggested Readings:

1. Eun and Resnick, *International Financial Management*, Tata McGraw Hill.
2. Eiteman, Moffett and Stonehill, *Multinational Business Finance* –, 12/e, Pearson.
3. Jeff Madura, *International Corporate Finance*, Cengage Learning.
4. Alan C. Shapiro, *Multinational Financial Management*, 8/e, Wiley India
5. Apte, P. G *International Financial Management*, 6/e, TMH.
6. Paul Roth, *Mastering Foreign Exchange and Money Markets*, Pitman.

Course Outcomes:

CO1: Recall and define the structure, functions, participants, and types of transactions in foreign exchange markets, including exchange rate quotations and settlement mechanisms. (RBT Level: L1 – Remember)
CO2: Explain international parity relationships such as Interest Rate Parity, Purchasing Power Parity, and International Fisher Effect, and methods for forecasting foreign exchange rates. (RBT Level: L2 – Understand)
CO3: Apply concepts of foreign exchange exposure management including transaction, translation, and economic exposure through real-world case studies. (RBT Level: L3 – Apply)
CO4: Analyze foreign exchange risk management techniques using forward, futures, options, swaps, and invoicing strategies for hedging currency risks. (RBT Level: L4 – Analyze)
CO5: Evaluate the effectiveness of various hedging instruments and currency risk management strategies in minimizing exposure to foreign exchange fluctuations. (RBT Level: L5 – Evaluate)

SEMESTER IV

COMMERCE
BEHAVIOURAL FINANCE
Discipline Elective Course (Semester-IV)
Course Code U25MCF411T

Credits-4
60 Hours (4 Hrs/ week)
Exam Time: 3 Hours

External Marks: 70
Internal Marks: 30
Total Marks: 100

Note: The Examiner is required to set nine Questions in all. The first question will be compulsory consisting of **seven** short questions covering the entire syllabus consisting of 2 marks each. In addition to this, eight more questions (each question may be of 2-3 parts) will be set consisting of two questions from each unit. The student/ candidate is required to attempt five questions in all selecting one question from each unit in addition to compulsory Question No. 1. All questions will carry equal marks.

Course Objective:

Course Objective: *The basic objective of this course is to acquaint the new field of behavioural finance and importance of behavioral traits in financial decision making.*

Course Contents:

UNIT-I

Introduction: Meaning, nature, scope and history of Behavioral Finance; Comparison between Behavioral Finance and Standard Finance; Are financial markets efficient; Limits to arbitrage-Fundamental Risk, Noise Trader Risk, Implementation cost.

UNIT-II

Behavior and Decision Making: Cognitive Bias, Emotional Bias, Concept of bounded rationality. beliefs and heuristics-Preferences: Prospect Theory, Ambiguity aversion, Loss aversion, Framing, Non-consequentialism: Disjunction Effect, Self-deception, Neuro finance (introduction only); Mental Accounting, Self-control, Regret avoidance and Cognitive dissonance, Representativeness and Availability, Anchoring and Belief perseverance, Overconfidence, Optimism and wishful thinking, Overreaction and Conservatism, Self-attribution, Recency bias.

UNIT-III

Anomalies: Fundamental anomalies, Accounting Based Anomalies, Calendar Anomalies, Technical anomalies: Value v/s Growth, size, and equity premium myopia.

UNIT-IV

Market Bubbles: Identification and causes, investor behavior during bubbles, case study of prominent market bubbles/scams. Introduction to Behavioral Corporate Finance

Suggested Readings:

1. William Forbes, *Behavioural Finance*, John Wiley.
2. Mihe Elvin, *An Introduction to the psychology of Trading and Behavioural Finance*, John Wiley.
3. Sulphey. M.M., *Behavioural Finance*, PHI.
4. James Montier, *Behavioural Investing: Insights into Irrational minds and markets*, John Wiley.
5. Paragh Parikh, *Value Investing and Behavioural Finance*, Tata McGraw-Hill.

Course Outcomes:

CO1: Recall and define the fundamental concepts, history, and scope of Behavioral Finance and distinguish it from Standard Finance. (RBT Level: L1 – Remember)

CO2: Explain various cognitive and emotional biases, heuristics, and decision-making theories including Prospect Theory and bounded rationality. (RBT Level: L2 – Understand)

CO3: Apply behavioral finance concepts to identify and interpret common anomalies such as fundamental, accounting, calendar, and technical anomalies in financial markets. (RBT Level: L3 – Apply)

CO4: Analyze the causes and characteristics of market bubbles, investor behaviors during bubbles, and review case studies of notable market bubbles and scams. (RBT Level: L4 – Analyze)

CO5: Evaluate the implications of behavioral biases and anomalies for corporate financial decision-making and introduce concepts in Behavioral Corporate Finance. (RBT Level: L5 – Evaluate)

COMMERCE
FINANCIAL AND COMMODITY DERIVATIVES
Discipline Elective Course (Semester-IV)
Course Code U25MCF412T

Credits-4
60 Hours (4 Hrs/ week)
Exam Time: 3 Hours

External Marks: 70
Internal Marks: 30
Total Marks: 100

Note: The Examiner is required to set nine Questions in all. The first question will be compulsory consisting of **seven** short questions covering the entire syllabus consisting of 2 marks each. In addition to this, eight more questions (each question may be of 2-3 parts) will be set consisting of two questions from each unit. The student/ candidate is required to attempt five questions in all selecting one question from each unit in addition to compulsory Question No. 1. All questions will carry equal marks.

Course Objective:

The objective of this course is to give an in-depth knowledge of the functioning of derivative securities market.

Course Contents:

UNIT-I

Financial Derivatives –Meaning, types, uses and factors driving the growth of derivatives. Forward Contracts v/s Future Contracts. Types of Traders: Futures Markets and the use of Futures for Hedging.

UNIT-II

Future Payoffs: long futures and short futures. Pricing stock futures: with dividend and without dividend. Application of futures: Hedging, speculation and arbitrage. Currency Futures: Meaning, uses and contract details. Interest Rate Futures: Meaning, uses and contract details.

UNIT-III

Stock Options: meaning, types and uses. General factors affecting stock option price Black-Scholes Option Model and Binomial model. Option based investment strategies-bullish, bearish, straddle, strangle and butterfly, Swaps: meaning& uses, currency swap & interest rate swap

UNIT-IV

Introduction to Commodity Derivatives: meaning, uses, Cereals, metals and energy products. History and Contemporary issues of Indian derivative market.

Suggested Readings:

1. Hull, J.C., *Options, Futures and Other Derivatives*, Pearson Education
2. Chance, D. & Brooks, R., *An Introduction to Derivatives and Risk Management*, Cengage Learning
3. Gupta, S.L., *Financial Derivatives: Theory, Concepts and Problems*, Prentice Hall of India
4. Dubofsky, D.A. & Miller, T.W., *Derivatives: Valuation and Risk Management*, Oxford University Press
5. Kumar, S.S.S., *Financial Derivatives*, PHI Learning
6. Redhead, K., *Financial Derivatives: An Introduction to Futures, Forwards, Options and Swaps*, Prentice Hall

Course Outcomes:

CO1: Students will be able to recall and define the fundamental concepts, history, and scope of Behavioral Finance and distinguish it from Standard Finance. (RBT Level: L1 – Remember)

CO2: Students will be able to explain various cognitive and emotional biases, heuristics, and decision-making theories including Prospect Theory and bounded rationality. (RBT Level: L2 – Understand)

CO3: Students will be able to apply behavioral finance concepts to identify and interpret common anomalies such as fundamental, accounting, calendar, and technical anomalies in financial markets. (RBT Level: L3 – Apply)

CO4: Students will be able to analyze the causes and characteristics of market bubbles, investor behaviors during bubbles, and review case studies of notable market bubbles and scams. (RBT Level: L4 – Analyze)

CO5: Students will be able to evaluate the implications of behavioral biases and anomalies for corporate financial decision-making and introduce concepts in Behavioral Corporate Finance. (RBT Level: L5 – Evaluate)

COMMERCE
MULTINATIONAL FINANCIAL MANAGEMENT
Discipline Elective Course (Semester-IV)
Course Code U25MCF413T

Credits-4

60 Hours (4 Hrs/ week)

Exam Time: 3 Hours

External Marks: 70

Internal Marks: 30

Total Marks: 100

Note: The Examiner is required to set nine Questions in all. The first question will be compulsory consisting of **seven** short questions covering the entire syllabus consisting of 2 marks each. In addition to this, eight more questions (each question may be of 2-3 parts) will be set consisting of two questions from each unit. The student/ candidate is required to attempt five questions in all selecting one question from each unit in addition to compulsory Question No. 1. All questions will carry equal marks.

Course Objective:

This course is designed to provide an understanding of international financial products, financial markets, and institutional structures necessary to be effective financial managers in modern corporations

Course Contents:

UNIT-I

International financial management: Concept, nature, importance, and challenges, Domestic vs. international financial management, international monetary system; International financial markets: Features and role of international capital and money markets; International financial instruments: GDRs, ADRs, IDRs, Euro bonds, Euro loans, Repos, CPs, Floating rate instruments, Loan syndication and Euro deposits.

UNIT-II

Multilateral financial institutions and foreign exchange market: IMF, World Bank; European monetary system; Importance and functions, Forex market; structure and functions, major participants, factors influencing exchange rates, exchange rate determination theories; Exchange rate quotes, Spot rates, forward exchange rates, forward exchange contracts; Foreign exchange and currency futures. exchange contracts; Foreign exchange and currency futures.

UNIT-III

Exposure management: transaction exposure, translation exposure and economic exposure: Management of exposures: Internal techniques, netting, marketing, leading, and lagging, pricing policy, asset and liability management and techniques.

UNIT-IV

Foreign direct investment and international trade finance; global trends in FDI, benefits of investing overseas, political risk and FDI, overview of cross border merger and acquisitions, supplier credit, buyers' credit, documentary credit, letter of credit mechanism forfeiting.

Suggested Readings:

1. Aliber, R.Z., Exchange Risk and *Corporate International Finance*, Macmillan.
2. Apte P G, *International Financial Management*.
3. *International Financial Management* - Eun & Resnick, Tata McGraw Hill.
4. Luca Cornelius, *Trading in the Global Currency Markets*, Prentice Hall.
5. Shapiro, A.C., *International Financial Management*.

Course Outcomes:

CO1: Students will be able to recall and describe the concepts, nature, scope, and challenges of international financial management, and distinguish it from domestic financial management. (RBT Level: L1 – Remember)

CO2: Students will be able to explain the structure and functioning of international financial markets and instruments, including GDRs, ADRs, Euro bonds, and loan syndication. (RBT Level: L2 – Understand)

CO3: Students will be able to apply theories of exchange rate determination and utilize exchange rate mechanisms like spot and forward contracts, futures, and currency quotes. (RBT Level: L3 – Apply)

CO4: Students will be able to analyze various types of foreign exchange exposure and evaluate internal techniques like netting, leading and lagging, and asset-liability management. (RBT Level: L4 – Analyze)

CO5: Students will be able to assess the role of FDI and trade finance in global markets, including risk analysis and instruments such as letter of credit, buyer/supplier credit, and forfeiting. (RBT Level: L5 – Evaluate)

COMMERCE
PROJECT PLANNING AND FINANCING
Discipline Elective Course (Semester-IV)
Course Code U25MCF414T

Credits-4

60 Hours (4 Hrs/ week)

Exam Time: 3 Hours

External Marks: 70

Internal Marks: 30

Total Marks: 100

Note: The Examiner is required to set nine Questions in all. The first question will be compulsory consisting of **seven** short questions covering the entire syllabus consisting of 2 marks each. In addition to this, eight more questions (each question may be of 2-3 parts) will be set consisting of two questions from each unit. The student/ candidate is required to attempt five questions in all selecting one question from each unit in addition to compulsory Question No. 1. All questions will carry equal marks.

Course Objective:

To provide students with a comprehensive understanding of project planning, appraisal, and financing techniques. The course will train students in assessing the viability of projects and raising appropriate finance through various sources.

Course Contents:

UNIT I

Definition, features, and types of projects, Project lifecycle and project environment, Identification of investment opportunities, Market and demand analysis, Technical and managerial feasibility, social cost-benefit analysis

UNIT II

Financial appraisal: Payback period, NPV, IRR, Profitability Index, Risk and sensitivity analysis, Break-even analysis and decision-making under uncertainty, Economic appraisal: Shadow pricing and externalities

UNIT III

Sources of project finance: Equity, debt, internal accruals, Institutional finance: Role of SIDBI, IFCI, NABARD, IDBI, and commercial banks, Venture capital and private equity financing, Public-private partnerships (PPP) in infrastructure, international funding agencies: World Bank, ADB, IMF

UNIT IV

Project implementation planning and control techniques, Cost and time management: Gantt charts, PERT/CPM, Project budgeting and resource allocation, financial closure of projects, Monitoring and post-implementation review, Legal and regulatory framework for project financing.

Suggested Readings:

1. Chandra, Prasanna – *Projects: Planning, Analysis, Selection, Implementation and Review*, McGraw Hill
2. Goyal, B.B. – *Project Management: A Development Perspective*, Deep & Deep
3. Pinto, Jeffrey K. – *Project Management: Achieving Competitive Advantage*, Pearson
4. Bhavesh, M. Patel – *Project Management*, Vikas Publishing
5. Machiraju, H.R. – *Introduction to Project Finance*, Vikas Publishing
6. Reports and publications from institutions like NITI Aayog, RBI, World Bank

Course Outcomes:

CO1: Students will be able to recall and describe the fundamentals of project management including types of projects, project lifecycle, and project environment. (RBT Level: L1 – Remember)

CO2: Students will be able to explain and analyze the process of market and demand analysis, technical feasibility, managerial evaluation, and social cost-benefit analysis. (RBT Level: L2 – Understand)

CO3: Students will be able to apply various financial and economic appraisal techniques such as NPV, IRR, sensitivity analysis, and break-even analysis for evaluating projects. (RBT Level: L3 – Apply)

CO4: Students will be able to analyze various sources of project financing and evaluate the roles of financial institutions and international funding agencies in project funding. (RBT Level: L4 – Analyze)

CO5: Students will be able to evaluate and develop project implementation plans using Gantt charts, PERT/CPM, manage project costs and timelines, and assess post-implementation outcomes within the legal and regulatory framework. (RBT Level: L5 – Evaluate)

COMMERCE
FINANCIAL RESTRUCTURING AND VALUATION
Discipline Elective Course (Semester-IV)
Course Code U25MCF415T

Credits-4

60 Hours (4 Hrs/ week)

Exam Time: 3 Hours

External Marks: 70

Internal Marks: 30

Total Marks: 100

Note: The Examiner is required to set nine Questions in all. The first question will be compulsory consisting of seven short questions covering the entire syllabus consisting of 2 marks each. In addition to this, eight more questions (each question may be of 2-3 parts) will be set consisting of two questions from each unit. The student/ candidate is required to attempt five questions in all selecting one question from each unit in addition to compulsory Question No. 1. All questions will carry equal marks.

Course Objective:

The course aims at providing an in-depth understanding of all aspects affecting and arising out of Corporate & Financial Restructuring and Valuation, stressing upon and dealing exhaustively with key concepts, legislative aspects and procedures.

Course Contents:

UNIT - I

Corporate Restructuring: Meaning, Need, Scope and Modes of Restructuring; Historical Background; Emerging Trends; Planning, Formulation and Execution of Various Corporate Restructuring Strategies - Mergers, Acquisitions, Takeovers, Disinvestments and Strategic Alliances, Demerger.

UNIT – II

Financial Restructuring: concept & need for Financial Restructuring, Reduction of Capital; Reorganization of Share Capital; Buy-Back of Shares – Concept and Necessity; Procedure for Buy-Back of Shares by Listed and Unlisted Companies. Legal, Economic, Taxation and Financial aspects of Mergers and Amalgamation

UNIT – III

Valuation: Meaning, Objective & Scope of Valuation; Principles of Valuation; Preliminary Work relating to Valuation; Valuation Standards and Valuation Analysis; Valuation Techniques; Historical Earnings Valuation; Asset Based Valuation; Market Based Valuation.

UNIT – IV

Regulatory Aspects of Valuation: Legal & Regulatory aspects related to Valuation such as SEBI Regulations/ RBI Regulations; Income Tax Implications; Valuations for Different Strategies- Merger & Acquisition, Demerger, Slump Sale, Liquidation and Corporate Insolvency, Internal & External Restructuring, Valuation of Intangibles, Valuation of Securities

Suggested Readings:

1. Corporate Restructuring Valuation and Insolvency by The Institute of Company Secretaries of India
2. Ray, *Mergers and Acquisition Strategy, Valuation and Integration*, PHI
3. Ramaiya, A., *Guide to Companies Act*, LexisNexis Butterworths, Wadhwa, Nagpur
4. Sampath, K., R., *Mergers /Amalgamations, Takeovers, Joint Ventures, LLPs and Corporate Restructure*, Snow White Publications
5. *Handbook on Mergers Amalgamations and takeovers* by The Institute of Company Secretaries of India

Course Outcomes:

CO1: Students will be able to recall and describe the concept, need, scope, and types of corporate restructuring strategies such as mergers, acquisitions, demergers, and strategic alliances. (RBT Level: L1 – Remember)

CO2: Students will be able to understand and explain the process and legal framework of financial restructuring including capital reduction and share buy-back in listed and unlisted companies. (RBT Level: L2 – Understand)

CO3: Students will be able to apply various valuation techniques such as earnings-based, asset-based, and market-based valuation in the context of corporate transactions. (RBT Level: L3 – Apply)

CO4: Students will be able to analyze valuation procedures and assess the appropriateness of valuation methods in different restructuring situations. (RBT Level: L4 – Analyze)

CO5: Students will be able to evaluate the regulatory, legal, and taxation aspects of valuation strategies under SEBI, RBI, and Income Tax regulations for various restructuring modes. (RBT Level: L5 – Evaluate)

**HUMAN RESOURCE
MANAGEMENT AREA**

SEMESTER III

COMMERCE
MANAGEMENT OF INDUSTRIAL RELATIONS
Discipline Elective Course (Semester-III)
Course Code U25MCH321T

Credits-4

60 Hours (4 Hrs/ week)

Exam Time: 3 Hours

External Marks: 70

Internal Marks: 30

Total Marks: 100

Note: The Examiner is required to set nine Questions in all. The first question will be compulsory consisting of seven short questions covering the entire syllabus consisting of 2 marks each. In addition to this, eight more questions (each question may be of 2-3 parts) will be set consisting of two questions from each unit. The student/ candidate is required to attempt five questions in all selecting one question from each unit in addition to compulsory Question No. 1. All questions will carry equal marks

Course Objective:

Organizational efficiency and performance are intricately interlinked with industrial relations. This course attempts to appreciate the conceptual and practical aspects of industrial relations at the macro and micro levels.

Course Contents:

UNIT-I

Industrial Relations: Concept, evolution, significance, perspectives and organization; Anatomy of industrial relations; Industrial relations and the State; Trade Unions: Concept, significance, types, approaches and objectives, Problems of trade unions in India and recommendations of National Commission on labour for strengthening of trade unions.

UNIT-II

Collective Bargaining: concept, importance and process of bargaining; Participative Management: Forms of worker's participation in management; Tripartite and bipartite bodies; Standing order and Grievance procedure; Code of Discipline

UNIT-III

Industrial Disputes: Conciliation and Board of conciliation; Arbitration: types and evaluation; Adjudication: Three tier System, Model principles for reference of dispute to adjudication.

UNIT-IV

Modern and international Scenario of Industrial relations: Industrial Relations and Technological Change; Industrial Relations and HRD; ILO and Industrial Relations; Legal Framework of Industrial Relations; Industrial Relations systems in India, UK, USA and Japan.

Suggested Readings:

1. Mamoria&Manoria, *Dynamics of Industrial Relations*; Himalaya Publishing House.
2. Niland, J R., *The Future of Industrial Relations*, Sage.
3. Davar; R.S., *Personnel Management and Industrial Relations*; Vikas Publishing House Pvt Ltd.
4. Manappa, A., *Industrial Relations*; Tata McGraw Hill Publishing Company Ltd.
5. Dwivedi; R.S., *Managing Human Resources and Industrial Relations*. Galgotia Publishing
6. Company.

Course Outcomes:

CO1: Students will be able to recall and define the fundamental concepts, evolution, and significance of industrial relations, and identify the role of trade unions and the state in the Indian context. (RBT Level: L1 – Remember)

CO2: Students will be able to explain the process and importance of collective bargaining, participative management, grievance redressal mechanisms, and associated institutional frameworks like bipartite and tripartite bodies. (RBT Level: L2 – Understand)

CO3: Students will be able to apply the principles and procedures of conciliation, arbitration, and adjudication in resolving industrial disputes. (RBT Level: L3 – Apply)

CO4: Students will be able to analyze the impact of technological change and HRD on industrial relations and interpret the role of international organizations like the ILO in shaping labor practices. (RBT Level: L4 – Analyze)

CO5: Students will be able to evaluate and compare the legal and institutional frameworks governing industrial relations in India with those in countries like the UK, USA, and Japan. (RBT Level: L5 – Evaluate)

COMMERCE
HUMAN RESOURCE PLANNING AND DEVELOPMENT
Discipline Elective Course (Semester-III)
Course Code U25MCH322T

Credits-4

60 Hours (4 Hrs/ week)

Exam Time: 3 Hours

External Marks: 70

Internal Marks: 30

Total Marks: 100

Note: The Examiner is required to set nine Questions in all. The first question will be compulsory consisting of **seven** short questions covering the entire syllabus consisting of 2 marks each. In addition to this, eight more questions (each question may be of 2-3 parts) will be set consisting of two questions from each unit. The student/ candidate is required to attempt five questions in all selecting one question from each unit in addition to compulsory Question No. 1. All questions will carry equal marks

Course Objective:

The objective of this paper is to develop a conceptual as well as a practical understanding of the students regarding human resource planning and development needs in organizations

Course Contents:

UNIT-I

Concept, Objectives, and Importance of HRP and HRD, Strategic Role of Human Resources in Organizations, HRP-HRD Linkage with Organizational Planning, Evolution of HRD and its relevance in modern organizations, HRD Climate and Culture, HRIS (Human Resource Information System) overview.

UNIT-II

Process of Human Resource Planning, Forecasting HR Demand and Supply, Techniques of Manpower Forecasting, Job Analysis and Job Design, Career Planning and Succession Planning, Strategic Workforce Planning in Dynamic Environments, Use of Workforce Analytics

UNIT-III

Scope and Objectives of HRD, Key Components: Training, Development, Organizational Development, Training Needs Assessment (TNA), Methods of Training: On-the-job, Off-the-job, E-learning, Training Design and Evaluation, Learning & Development Strategies, Coaching, Mentoring, and Counselling

UNIT-IV

Performance Management and Potential Appraisal, Competency Mapping & Assessment Centres, Talent Management and Succession Planning, 360-Degree Feedback, Strategic Role of HRD in Change Management, HRD in Global Organizations and Cross-cultural Context, Emerging Trends: Gig Economy, AI in HR, Remote Work, Digital HRD, Case Studies of HRP & HRD from Indian and Global Companies

Suggested Readings:

1. Sekhri, A., Human Resource Planning & Audit, Himalya Publishing House
2. Bhattacharyya D.K., *Human Resource Planning*, Excel Books India.
3. Dessler, G., *Human Resource Management*, Prentice Hall of India
4. Rao, V.S.P., *Human Resource Management*, Excel Books
5. Ashwathappa, K., *Text & Cases in Human Resources Management*, Tata McGraw Hill
6. D'Cenzo, David A. and Robbins, S. P., *Human Resource Management*, John Wiley
7. Gomez-Mejia, Luis R., D. B. Balkin, and. Cardy, R. L., *Managing Human Resources*, Prentice Hall
8. Rothwell, W. J., & Kazanas, H. C., *Planning and Managing Human Resources*, Jaico Publishing House
9. Stevenson, W., *Operations Management*, McGraw Hill

Course Outcomes:

CO1: Students will be able to define and describe the concepts, objectives, and strategic role of HRP and HRD. (RBT Level: L1 – Remember)

CO2: Students will be able to explain HR planning processes, forecasting techniques, and workforce analytics. (RBT Level: L2 – Understand)

CO3: Students will be able to apply HRD tools like training, development, and counseling based on organizational needs. (RBT Level: L3 – Apply)

CO4: Students will be able to analyze performance management, competency mapping, and succession planning. (RBT Level: L4 – Analyze)

CO5: Students will be able to evaluate global HRD trends and assess real-world HRP and HRD practices. (RBT Level: L5 – Evaluate)

COMMERCE
COMPENSATION MANAGEMENT
Discipline Elective Course (Semester-III)
Course Code U25MCH323T

Credits-4

60 Hours (4 Hrs/ week)

Exam Time: 3 Hours

External Marks: 70

Internal Marks: 30

Total Marks: 100

Note: The Examiner is required to set nine Questions in all. The first question will be compulsory consisting of **seven** short questions covering the entire syllabus consisting of 2 marks each. In addition to this, eight more questions (each question may be of 2-3 parts) will be set consisting of two questions from each unit. The student/ candidate is required to attempt five questions in all selecting one question from each unit in addition to compulsory Question No. 1. All questions will carry equal marks

Course Objective:

The course is designed to promote understanding of issues related to the compensation or rewarding human resources in the corporate sector, public services and other forms of organizations and to impart skills in designing, analyzing and restructuring reward management systems, policies and strategies.

Course Contents:

UNIT-I

Compensation Management- Concept, objectives, nature, types, compensation responsibilities, compensation philosophies & approaches.

UNIT-II

Bases for pay- traditional bases, incentive pay and person-focused pay; Pay for Performance, Competency Based Pay, Team rewards; Designing Compensation System- internal alignment (job analysis and job evaluation), external competitiveness and individual contribution.

UNIT-III

Employee Benefits- legally required benefits, discretionary benefits and key issues in employee benefits; Compensating Executives, Laws relating to Compensation.

UNIT-IV

Contemporary Strategic Compensation Challenges- compensation practices of multinational corporations and working of different institutions related to reward system like wage boards, pay commissions.

Suggested Readings:

1. Martocchio, Joseph J, *Strategic Compensation: A Human Resource Management Approach*, Pearson Education.
2. Milkovich and Newman, *Compensation*, Tata McGraw-Hill.
3. Armstrong, Michel and Murlis, Helen, *Reward Management: A Handbook of Salary Administration*, Kogan Page.
4. Bhattacharya, M.S.& Sengupta, N., *Compensation Management*, Excel Books

Course Outcomes:

CO1: Students will be able to define and describe the concept, objectives, and types of compensation and related responsibilities. (RBT Level: L1 – Remember)

CO2: Students will be able to explain different bases of pay and approaches to compensation design, including pay for performance and competency-based pay. (RBT Level: L2 – Understand)

CO3: Students will be able to apply principles of internal alignment, external competitiveness, and individual contributions to design compensation systems. (RBT Level: L3 – Apply)

CO4: Students will be able to analyze employee benefits, executive compensation, and relevant compensation laws. (RBT Level: L4 – Analyze)

CO5: Students will be able to evaluate contemporary strategic compensation challenges in multinational contexts and institutional frameworks like wage boards and pay commissions. (RBT Level: L5 – Evaluate)

COMMERCE
LEADERSHIP DYNAMICS AND GROUP PROCESSES
Discipline Elective Course (Semester-III)
Course Code U25MCH324T

Credits-4

60 Hours (4 Hrs/ week)

Exam Time: 3 Hours

External Marks: 70

Internal Marks: 30

Total Marks: 100

Note: The Examiner is required to set nine Questions in all. The first question will be compulsory consisting of seven short questions covering the entire syllabus consisting of 2 marks each. In addition to this, eight more questions (each question may be of 2-3 parts) will be set consisting of two questions from each unit. The student/ candidate is required to attempt five questions in all selecting one question from each unit in addition to compulsory Question No. 1. All questions will carry equal marks

Course Objective:

To develop students' understanding of leadership dynamics and interpersonal/group processes within organizations, and to equip them with skills for managing teams, resolving conflicts, and facilitating group decision-making. The course focuses on experiential learning and practical application in HRM contexts.

Course Contents:

UNIT I

Concepts of leadership and management, Leadership and power, Successful vs. effective leadership, Types of groups, group properties (roles, norms, status, size), Stages of group development and change, Group cohesiveness and influence processes (power & politics)

UNIT II

Interpersonal communication theories: Uncertainty Reduction Theory, Social Exchange Theory, Cognitive Dissonance Theory, Transactional Analysis, Interpersonal trust, competition and cooperation, Leadership theories: Trait, Skills, Behavioral, Situational, Contingency, Path-Goal

UNIT III

Leadership styles: Autocratic, Democratic, Participative, Supportive, Free-rein, Comparative analysis and famous leadership styles, Vroom-Yetton Decision-Making Model, Techniques of group decision-making, Advantages and disadvantages of group decisions, Group synergy and team building

UNIT IV

Inter-group conflict: nature, types, causes, and remedies, Negotiation strategies: Distributive, Integrative, Third-party, FIRO-B model of interpersonal relations, Contemporary issues in leadership: Charismatic, Women, Multicultural, Team, Ethical, Servant, Transactional and Transformational Leadership

Suggested Readings:

1. Northouse, G. P. *Leadership: Theory and Practice*, Sage Publications
2. Yukl, G. *Leadership in Organizations*, Pearson
3. Hersey, P., Blanchard, K.H. & Johnson, D.E. *Management of Organisational Behaviour*, PHI
4. Chandan, J.S. *Organizational Behaviour*, Vikas Publishing
5. Moore, M.D. *Inside Organizations*, Sage
6. Kolb, D. *Organizational Behaviour: Practical Readings for Management*, Prentice Hall
7. Haldar, U.K. *Leadership and Team Building*, Oxford University Press

Course Outcomes:

CO1: Students will be able to recall core concepts of leadership, power, and group dynamics. (RBT Level: L1 – Remember)

CO2: Students will be able to explain key interpersonal communication and leadership theories. (RBT Level: L2 – Understand)

CO3: Students will be able to apply leadership styles and group decision-making techniques. (RBT Level: L3 – Apply)

CO4: Students will be able to analyze conflict and negotiation strategies in group settings. (RBT Level: L4 – Analyze)

CO5: Students will be able to evaluate modern leadership challenges and models. (RBT Level: L5 – Evaluate)

COMMERCE
Strategic Human Resource Management
Discipline Elective Course (Semester-III)
Course Code U25MCH325T

Credits-4

60 Hours (4 Hrs/ week)

Exam Time: 3 Hours

External Marks: 70

Internal Marks: 30

Total Marks: 100

Note: The Examiner is required to set nine Questions in all. The first question will be compulsory consisting of **seven** short questions covering the entire syllabus consisting of 2 marks each. In addition to this, eight more questions (each question may be of 2-3 parts) will be set consisting of two questions from each unit. The student/ candidate is required to attempt five questions in all selecting one question from each unit in addition to compulsory Question No. 1. All questions will carry equal marks

Course Objective:

The primary concern to this course is to develop in depth understanding of the strategic role performed by HR in business organizations and to gain insight of the alignment between different HR systems and practices and organizational outcomes.

Course Contents:

UNIT-I

Concept of SHRM and HR environment: investment perspective of SHRM, evolution of SHRM, barriers to strategic HR, role of HR in strategic planning.

UNIT-II

Strategic fit frameworks: linking business strategy and HR strategy, HR bundles approach, best practice approach, business strategy and human resource planning, HRM and firm performance linkages: Measures of HRM performance, sustained competitive advantages through inimitable HR practices.

UNIT-III

HR Systems: staffing systems, reward and compensation systems, employee and career development systems, performance management systems.

UNIT-IV

Strategic options and HR decisions: Downsizing and restructuring, outsourcing and off shoring, Other HR practices/decisions.

Suggested Readings:

1. Mello, Jeffrey A., *Strategic Human Resource Management*, Thomson Learning Inc.
2. Agarwal, Tanuja, *Strategic Human Resource Management*, Oxford University Press.
3. Dreher, George & Thomas Dougherty, *Human Resource Strategy*, Tata McGraw Hill.
4. Greer, Charles, *Strategic Human Resource Management*, Pearson Education.
5. Belcourt, Monica & Kenneth McBay, *Strategic Human Resource Planning*, Thomson Learning Inc.

Course Outcomes:

CO1: Students will be able to recall the concept, evolution, and barriers of SHRM, and understand HR's role in strategic planning. (RBT Level: L1 – Remember)

CO2: Students will be able to explain strategic fit frameworks and assess the link between HR strategy and business strategy. (RBT Level: L2 – Understand)

CO3: Students will be able to apply SHRM approaches like HR bundles and best practices to improve organizational performance. (RBT Level: L3 – Apply)

CO4: Students will be able to analyze various HR systems such as staffing, compensation, development, and performance management. (RBT Level: L4 – Analyze)

CO5: Students will be able to evaluate strategic HR decisions including downsizing, outsourcing, and offshoring. (RBT Level: L5 – Evaluate)

SEMESTER IV

COMMERCE
PERFORMANCE MANAGEMENT
Discipline Elective Course (Semester-IV)
Course Code U25MCH421T

Credits-4

60 Hours (4 Hrs/ week)

Exam Time: 3 Hours

External Marks: 70

Internal Marks: 30

Total Marks: 100

Note: The Examiner is required to set nine Questions in all. The first question will be compulsory consisting of **seven** short questions covering the entire syllabus consisting of 2 marks each. In addition to this, eight more questions (each question may be of 2-3 parts) will be set consisting of two questions from each unit. The student/ candidate is required to attempt five questions in all selecting one question from each unit in addition to compulsory Question No. 1. All questions will carry equal marks.

Course Objective:

The objective of this course is to acquaint the students regarding the concept, importance, process and implementation of performance management system in an organization.

Course Contents:

UNIT-I

Foundations of Performance Management: Concept, Objectives, Significance of Performance Management, Performance Management Process, Performance Management and Strategic Planning, Performance Management and Performance Appraisal.

UNIT-II

Implementation of Performance Management System: Defining Performance and Choosing Measuring Approach, Models for assessing performance: balanced Scorecard, EFQM Model; Outcome Metrics: Economic Value added (EVA) & other economic measures; Measuring Results and Behavior, Common Problems in Employee Assessment, Gathering Performance Information, Implementing a Performance Management System.

UNIT-III

Performance Management and Employee Development: Personal Developmental Plans, 360 Degree Feedback Systems, Performance Management Skills, Contribution of Human Resource Management Practices to Employee Performance.

UNIT-IV

Reward Systems and Legal Issues: Traditional and Pay for Performance plans; Impact of leadership on organizational performance, Managing team performance, ethics in performance Management; Performance management practices in Indian organizations.

Suggested Readings:

1. Aguinis, H., *Performance Management*, Prentice Hall
2. Bagchi, S. N., *Performance Management*, Cengage Learning
3. Bhattacharyya, D., *Performance Management System & Strategies*, Pearson Education
4. Bacal, R., *Performance Management*, McGrawHill
5. Dessler, G., *Human Resource Management*, Pearson Education
6. Armstrong, M., *Performance Management – Key strategies and Practical Guidelines*, Kogan Page

Course Outcomes:

CO1: Students will be able to recall and explain the concepts, objectives, and process of Performance Management and its link to strategic planning. (RBT Level: L1 – Remember)

CO2: Students will be able to understand and describe the implementation of performance management systems, including models and measurement approaches. (RBT Level: L2 – Understand)

CO3: Students will be able to apply performance assessment tools like Balanced Scorecard, EFQM Model, and 360-Degree Feedback in real-world scenarios. (RBT Level: L3 – Apply)

CO4: Students will be able to analyze the relationship between performance management and employee development. (RBT Level: L4 – Analyze)

CO5: Students will be able to evaluate reward systems, legal issues, and ethical aspects of performance management in Indian and global contexts. (RBT Level: L5 – Evaluate)

COMMERCE
ORGANISATIONAL CHANGE AND DEVELOPMENT
Discipline Elective Course (Semester-IV)
Course Code U25MCH422T

Credits-4

60 Hours (4 Hrs/ week)

Exam Time: 3 Hours

External Marks: 70

Internal Marks: 30

Total Marks: 100

Note: The Examiner is required to set nine Questions in all. The first question will be compulsory consisting of **seven** short questions covering the entire syllabus consisting of 2 marks each. In addition to this, eight more questions (each question may be of 2-3 parts) will be set consisting of two questions from each unit. The student/ candidate is required to attempt five questions in all selecting one question from each unit in addition to compulsory Question No. 1. All questions will carry equal marks.

Course Objective:

The objective of this paper is to make the students learn about the organizational change and prepare them as change facilitators using the knowledge and techniques of behavioral science.

Course Contents:

UNIT-I

Organizational Change: The domain of change, concept, Change Agents, Strategic management of change; Managerial approaches for implementing change; Models of Organizational Change, Kurt Lewin's Models of Change, Huse's 7 stages model of change

UNIT-II

Change Management: Understanding the Change Process, Facilitating Change, Dealing with Individual and Group Resistances, Intervention Strategies and Develop Learning Organization. Organizational Diagnosis-Meaning & Importance, Weisbord's model of Organizational Diagnosis and Methods of obtaining diagnostic information

UNIT-III

Organizational Development: An overview, Steps in OD process, General OD Competencies, OD Skills, Values, Assumption and Beliefs in OD; Designing OD Interventions- Interpersonal, Team, Intergroup, Structural and Comprehensive Interventions; Evaluation of Organizational Development Interventions

UNIT-IV

Organizational Culture & Change; Corporate Culture, Types of Culture, Importance, Nature, Formal & Informal Components of Organizational Culture, Designing for Cultural Change; Organizational Culture & Leadership; Emerging Trends in Organizational Culture; Ethics of OD Professionals and Future of OD.

Suggested Readings:

1. French, W. H. and Bell, *Organization Development*, Prentice Hall of India.
2. French, W. H., *Organization Development Theory, Practice and Research*, Prentice Hall of India.
3. Singh, K., *Organization Change and Development*, Excel Books
4. Huse, F. E. and Cummings, T. G., *Organization Development and Change*, West.
5. De Nitish, *Alternative Designs of Human Organizations*, Sage.
6. Harvey, D.F. and Brown, D.R., *An Experiential Approach to Organization Development*, Prentice Hall Inc.

Course Outcomes:

CO1: Students will be able to recall and explain the key concepts, models, and strategies of organizational change and the role of change agents. (RBT Level: L1 – Remember)

CO2: Students will be able to understand and interpret the change process, resistance to change, and tools for organizational diagnosis. (RBT Level: L2 – Understand)

CO3: Students will be able to apply OD principles, competencies, and techniques in designing and implementing organizational interventions. (RBT Level: L3 – Apply)

CO4: Students will be able to analyze the structure and function of organizational culture and its interaction with leadership and change. (RBT Level: L4 – Analyze)

CO5: Students will be able to evaluate the ethics, future trends, and effectiveness of organizational development initiatives in varied settings. (RBT Level: L5 – Evaluate)

COMMERCE
COUNSELLING SKILLS FOR MANAGERS
Discipline Elective Course (Semester-IV)
Course Code U25MCH423T

Credits-4

60 Hours (4 Hrs/ week)

Exam Time: 3 Hours

External Marks: 70

Internal Marks: 30

Total Marks: 100

Note: The Examiner is required to set nine Questions in all. The first question will be compulsory consisting of **seven** short questions covering the entire syllabus consisting of 2 marks each. In addition to this, eight more questions (each question may be of 2-3 parts) will be set consisting of two questions from each unit. The student/ candidate is required to attempt five questions in all selecting one question from each unit in addition to compulsory Question No. 1. All questions will carry equal marks.

Course Objective:

To develop basic skills among students to independently handle a wide range of employee counseling and performance counselling.

Course Contents:

UNIT-I

Introduction to Counseling- Emergence, Growth, Definition, Need, Goal, Role and Characteristics of Counselor and Counselee, Difference between Counseling and Psychotherapy, and General Principles of Counseling

UNIT-II

Approaches to Counseling- Psycho-analytical (Sigmund Freud Theory), Therapeutic (Alfred Adler Theory), Behaviouristic (B. F. Skinner Theory), Cognitive (Albert Ellis Model) and Humanistic Approaches (Carl Rogers Approach).

UNIT-III

Counseling Process- 5-D Model, the Phases of Counseling Process, Counseling Environment and Procedure, and the Core Conditions of Counseling; Counselor's Attitude and Skills of Counseling- Verbal and Non-verbal Communication Modalities, Listening Skills, Listening Barriers and Strategies to Overcome Listening Barriers.

UNIT-IV

Organizational Applications of Counseling Skills- Identifying Problems and Coping Strategies with regard to Occupational Stress and Performance Management; Special Problems in Counseling- Selection of Counseling Strategies and Interventions, Changing Behavior through Counseling; Ethical and Legal Aspects of Counseling, and Current trends in Counseling

Suggested Readings:

1. Cormer, L.S., and Hackney, H., *The Professional Counselor's Process Guide Helping*, Englewood Cliffs, Prentice Hall Inc.
2. Moursund, J., *The Process of Counseling and Therapy*, Englewood Cliffs, Prentice Hall Inc.
3. Munro, C A, *Counseling: A Skills Approach*, Methuen.
4. Reddy, Michael, *Counseling at Work*, British Psychological Society and Methuen.
5. Rao, S. Narayana, *Counselling and Guidance*, Tata McGraw Hill.

Course Outcomes:

CO1: Students will be able to describe the fundamentals, goals, and principles of counseling and differentiate it from psychotherapy. (RBT Level: L1 – Remember)

CO2: Students will be able to explain major counseling approaches including psychoanalytic, behavioristic, cognitive, and humanistic models. (RBT Level: L2 – Understand)

CO3: Students will be able to demonstrate the counseling process using appropriate environment, techniques, and effective communication skills. (RBT Level: L3 – Apply)

CO4: Students will be able to analyze the use of counseling in organizational settings, particularly in managing occupational stress and performance. (RBT Level: L4 – Analyze)

CO5: Students will be able to evaluate counseling interventions in workplace scenarios considering ethical and legal implications. (RBT Level: L5 – Evaluate)

COMMERCE
GLOBAL HUMAN RESOURCE MANAGEMENT
Discipline Elective Course (Semester-IV)
Course Code U25MCH424T

Credits-4

60 Hours (4 Hrs/ week)

Exam Time: 3 Hours

External Marks: 70

Internal Marks: 30

Total Marks: 100

Note: The Examiner is required to set nine Questions in all. The first question will be compulsory consisting of **seven** short questions covering the entire syllabus consisting of 2 marks each. In addition to this, eight more questions (each question may be of 2-3 parts) will be set consisting of two questions from each unit. The student/ candidate is required to attempt five questions in all selecting one question from each unit in addition to compulsory Question No. 1. All questions will carry equal marks.

Course Objective:

The objective of this course is to develop a diagnostic and conceptual understanding of the cultural and related behavioral variables in the Human Resource Management of global organizations.

Course Contents:

UNIT-I

Human and Cultural Variables in Global Organizations: Culture and values, Cross Cultural Differences and Managerial Implications

UNIT-II

Cultures in Organizations and Hofstede's Study – Cultural dimensions and their HR and managerial implications

UNIT-III

Evolution of Global Organizations: Cross Cultural Leadership, Motivation and Decision-Making, Cross-Cultural Communication and Negotiation.

UNIT-IV

Human Resource Management in Global Organizations: Selection, Source criteria for International Assignment, Compensation and Appraisal System. Human Resource Management in Global Organizations: Selection, Source criteria for International Assignment, Compensation and Appraisal System.

Suggested Readings:

1. Adler, N.J., *International Dimensions of Organizational Behaviour*, Kent Publications.
2. Bartlett, C. and Ghoshal, S., *Transnational Management: Text, Cases and Readings in Cross Border Management*, Irwin.
3. Dowling, P.J., *International Dimensions of Human Resource Management*, Wadsworth.
4. Hofstede, G., *Cultures Consequence: International Differences in Work Related Values*, Sage.
5. Marcis, D. & Puffer, S.M., *Management International: Cases, Exercises and Readings*, West Publishing.
6. Mead, R., *International Management: Cross Cultural Dimensions*, Blackwell.
7. Ronen, S., *Comparative and Multinational Management*, John Wiley.

Course Outcomes:

CO1: Students will be able to describe cultural values and cross-cultural differences in global organizations. (RBT Level: L1 – Remember)

CO2: Students will be able to explain Hofstede's cultural dimensions and their HR implications. (RBT Level: L2 – Understand)

CO3: Students will be able to apply cross-cultural leadership, motivation, communication, and negotiation strategies. (RBT Level: L3 – Apply)

CO4: Students will be able to analyze HR functions such as selection, appraisal, and compensation in global contexts. (RBT Level: L4 – Analyze)

CO5: Students will be able to evaluate HR strategies for managing diversity and ethical issues in global organizations. (RBT Level: L5 – Evaluate)

COMMERCE
LABOUR WELFARE, LAWS AND SOCIAL SECURITY
Discipline Elective Course (Semester-IV)
Course Code U25MCH425T

Credits-4

60 Hours (4 Hrs/ week)

Exam Time: 3 Hours

External Marks: 70

Internal Marks: 30

Total Marks: 100

Note: The Examiner is required to set nine Questions in all. The first question will be compulsory consisting of **seven** short questions covering the entire syllabus consisting of 2 marks each. In addition to this, eight more questions (each question may be of 2-3 parts) will be set consisting of two questions from each unit. The student/ candidate is required to attempt five questions in all selecting one question from each unit in addition to compulsory Question No. 1. All questions will carry equal marks.

Course Objective:

The objective of this course is to acquaint the students with the significance and processes of Labour Welfare activities and Social Security measure adopted by the organizations.

Course Contents:

UNIT-I

Concept, Objectives, and Significance of Labour Welfare, Emergence and Evolution of Labour Laws in India, Theories of Labour Welfare (Religious, Paternalistic, Public Relations, etc.), Principles and Classification of Modern Labour Laws, Role of ILO in Labour Welfare and Legislation, Constitutional Provisions: Fundamental Rights, Directive Principles, and Labour in the Concurrent List

UNIT-II

Trade Union Act, 1926: Formation, Registration, Rights & Duties, Industrial Disputes Act, 1947: Authorities, Dispute Resolution, Strikes & Lockouts, Factories Act, 1948: Health, Safety, Welfare, and Working Conditions, Labour Inspection System in India, Role of Employers, Local Bodies, and Trade Unions in Labour Welfare, Labour Welfare Funds and Initiatives for Unorganised Labour

UNIT-III

Payment of Wages Act, 1936, Minimum Wages Act, 1948, Payment of Bonus Act, 1965, Payment of Gratuity Act, 1972, Special Welfare Activities: Educational & Medical Facilities, Reorientation and Workers' Education Scheme, Industrial Housing, Safety, Health, and Hygiene

UNIT-IV

Concept and Importance of Social Security, Employees' Compensation Act, 1923, Employees' State Insurance Act, 1948 (ESI), Sickness and Unemployment Insurance in India, Old Age, Invalidity, and Retirement Security (e.g., Provident Fund & Pension Schemes)

Suggested Readings:

1. Dale Yoder, *Personal Management and Industrial Relations*, Tata McGraw Hill.
2. Monappa, Arun, *Industrial Relations*, Tata McGraw Hill.
3. Sharma, A.M., *Aspects of Labour Welfare and Social Security*, Himalaya Publishing House
4. Sivarethinamohan, R., *Industrial Relation and Labour Welfare*, PHI Learning Private Ltd.

Course Outcomes:

CO1: Students will be able to describe the concept, objectives, and evolution of labour welfare and laws in India. (RBT Level: L1 – Remember)

CO2: Students will be able to explain major labour legislations and the role of stakeholders like ILO, employers, and trade unions. (RBT Level: L2 – Understand)

CO3: Students will be able to apply key provisions of laws such as the Trade Union Act, Industrial Disputes Act, and Factories Act to practical scenarios. (RBT Level: L3 – Apply)

CO4: Students will be able to analyze various wage-related legislations and special welfare initiatives for workers. (RBT Level: L4 – Analyze)

CO5: Students will be able to evaluate the effectiveness of social security laws and schemes in safeguarding worker well-being. (RBT Level: L5 – Evaluate)

MARKETING AREA

SEMESTER III

CONSUMER BEHAVIOUR
Discipline Elective Course (Semester-III)
Course Code U25MCM331T

Credits-4

60 Hours (4 Hrs/ week)

Exam Time: 3 Hours

External Marks: 70

Internal Marks: 30

Total Marks: 100

Note: The Examiner is required to set nine Questions in all. The first question will be compulsory consisting of seven short questions covering the entire syllabus consisting of 2 marks each. In addition to this, eight more questions (each question may be of 2-3 parts) will be set consisting of two questions from each unit. The student/ candidate is required to attempt five questions in all selecting one question from each unit in addition to compulsory Question No. 1. All questions will carry equal marks.

Course Objective:

The basic objective of this course is to develop an understanding about the consumer decision making process and its applications in marketing function of firms.

Course Contents:

UNIT – I

Consumer Behaviour- Introduction to consumer behaviour; Its Roots in Various Disciplines, Interrelationship between Consumer Behaviour and Marketing Strategy, Consumer Research; Process, Research Methods & Tools, Types and its Relevance .

UNIT – II

Consumer as an Individual -Consumer Needs and Motivation; Goals, Dynamics of Motivation, Measurement of Motives, Personality and Consumer Behaviour; Nature, Theories of Personality and Self Concept, Consumer Perception and Information Processing; Dynamics of Perception, Consumer Imagery, and Perceived Risk, Learning & Consumer Involvement; Meaning, Behavioural & Cognitive Learning Theories and application to marketing, Consumer Attitude; Meaning, Attitude Formation & Change, Relationship in Behaviour & Attitude Formation, and Structural Models.

UNIT – III

Group Dynamics and Consumer Behaviour - Reference Groups; Meaning, Types, Affects, Relevance and Applications, The Family; Functions, Decision Making and Family Life Cycle, Social Class; Meaning, Types of Status, Lifestyle Profiles and Mobility in Social Classes, Measurements, Influence of Culture; Characteristics, Measurements & Core Values of Culture, Sub Cultural Aspects on Consumer' Mind Set; Meaning, Types & Understanding of Multiple Sub-cultural Membership Interaction & Influence.

UNIT – IV

Consumer Decision Making Process- Personal Influence and the Opinion Leadership; Meaning and Dynamics of Opinion Leadership Process, Measurement of Opinion Leadership, Diffusion of Innovations; Process of Diffusion & Adoption, Profile of Consumer Innovator, Consumer Decision Making; Meaning of Decision, Levels of Decision Making. Consumer Behaviour Models, Current trends and ethical issues in Consumer Behavioural Studies.

Suggested Readings:

1. Assael, H., *Consumer Behaviour and Marketing Action*, Asian Books Private Limited, New Delhi.
2. Engel, J. F., Kollat, D.T., Roger D. Blackwell, R.D. 'Consumer Behaviour', Holt McDougal.
3. Hawkins, D., Mothersbaugh D., *Consumer Behavior: Building Marketing Strategy*, McGraw- Hill Education.
4. Schiffman, L. and Kanuk, L., *Consumer Behavior*, Prentice Hall.
5. Schiffman, L., & Wisenblit, J., *Consumer Behaviour*, Prentice Hall PTR.
6. Loudon, *Consumer Behavior: Concepts and Applications*, Tata McGraw-Hill Education Private Limited, Noida, Uttar Pradesh, India.

Course Outcomes:

CO1: Students will be able to describe the fundamentals of consumer behaviour and its relevance to marketing strategy. (RBT Level: L1 – Remember)

CO2: Students will be able to explain individual determinants of consumer behaviour such as motivation, personality, perception, learning, and attitude. (RBT Level: L2 – Understand)

CO3: Students will be able to apply concepts of group influence, family, social class, and culture in analyzing consumer decisions. (RBT Level: L3 – Apply)

CO4: Students will be able to analyze the consumer decision-making process and the role of opinion leadership and innovation diffusion. (RBT Level: L4 – Analyze)

CO5: Students will be able to evaluate various consumer behaviour models and address current trends and ethical issues. (RBT Level: L5 – Evaluate)

COMMERCE
MARKETING RESEARCH
Discipline Elective Course (Semester-III)
Course Code U25MCM332T

Credits-4

60 Hours (4 Hrs/ week)

Exam Time: 3 Hours

External Marks: 70

Internal Marks: 30

Total Marks: 100

Note: The Examiner is required to set nine Questions in all. The first question will be compulsory consisting of seven short questions covering the entire syllabus consisting of 2 marks each. In addition to this, eight more questions (each question may be of 2-3 parts) will be set consisting of two questions from each unit. The student/ candidate is required to attempt five questions in all selecting one question from each unit in addition to compulsory Question No. 1. All questions will carry equal marks.

Course Objective:

The purpose of this course is to enable students to learn the process, tools and techniques of marketing research.

Course Contents:

UNIT-I

Introduction to Marketing Research: Importance, Nature and Scope of Marketing Research, Types of Marketing Research; Introduction to Marketing Research Industry; Marketing Intelligence: Marketing Information Systems, Decision Support Systems

UNIT-II

Marketing Research Process: Problem Identification and Definition; Research Designs; Exploratory: Qualitative Research; Descriptive: Survey and Observation; Data Collection: Primary and Secondary Data; Questionnaire Design.

UNIT-III

Attitude Measurement and Scaling Techniques - Introduction to Measurement Scales, Sampling Plan: Universe, Sample Frame and Sampling Unit, Sampling Techniques, Sampling and Non-sampling errors, Sample size determination.

UNIT-IV

Data Analysis: Univariate, Bivariate and Multivariate Data Analysis; Report Writing; Market Research Applications: Product Research, Advertising Research, Sales and Market Research; International Marketing Research.

Suggested Readings:

1. Malhotra N., K. & Dash S., *Marketing Research: An Applied Orientation*, Pearson.
2. Churchill, Lacobucci & Israel, *Marketing Research: A South Asian Perspective*, Cengage Learning
3. Donald S. Tull & Del I. Hawkins, *Marketing Research: Measurement and Method*, Prentice Hall.
4. Boyd. H.W. , Westfall, R., & Starsh, S.F., *Marketing Research: Text and Cases*, Richard D. Irwin, Boston
5. Chisnall, P. M., *The Essence of Marketing Research*, Prentice Hall, New Delhi.
6. Churchill, Gilbert A., *Basic Marketing Research*, Dryden Press, Boston.
7. Beri, G., C., *Marketing Research*, Tata McGraw Hill, New Delhi.

Course Outcomes:

CO1: Students will be able to describe the nature, scope, and types of marketing research and marketing intelligence systems. (RBT Level: L1 – Remember)

CO2: Students will be able to explain the marketing research process, including research designs and data collection methods. (RBT Level: L2 – Understand)

CO3: Students will be able to apply sampling techniques, scaling methods, and questionnaire design in marketing research. (RBT Level: L3 – Apply)

CO4: Students will be able to analyze marketing data using various statistical techniques. (RBT Level: L4 – Analyze)

CO5: Students will be able to evaluate marketing research applications and prepare research reports for strategic decisions. (RBT Level: L5 – Evaluate)

COMMERCE
PRODUCT AND BRAND MANAGEMENT
Discipline Elective Course (Semester-III)
Course Code U25MCM333T

Credits-4

60 Hours (4 Hrs/ week)

Exam Time: 3 Hours

External Marks: 70

Internal Marks: 30

Total Marks: 100

Note: The Examiner is required to set nine Questions in all. The first question will be compulsory consisting of **seven** short questions covering the entire syllabus consisting of 2 marks each. In addition to this, eight more questions (each question may be of 2-3 parts) will be set consisting of two questions from each unit. The student/ candidate is required to attempt five questions in all selecting one question from each unit in addition to compulsory Question No. 1. All questions will carry equal marks.

Course Objective:

The objective of this course is to impart in depth knowledge to the students regarding the theory and practices of brand management.

Course Contents:

UNIT-I

Branding terminology, basic branding concepts- brand awareness, brand personality, brand image, brand identity, brand loyalty, brand equity, major branding decisions: selecting a brand name, brand extension decision, family versus individual brand names, multiple branding, private versus national branding, importance of branding

UNIT II

Branding challenges and opportunities, concept of brand equity, sources and benefits of brand equity, customer based Brand equity, designing marketing programme to build brand equity, measurement of brand equity, Strategic brand management process, concept of Brand positioning and repositioning, Identifying and establishing brand positioning and values.

UNIT III

Planning and implementing brand marketing programmes, designing marketing programmes, measuring and interpreting brand performance, Legal aspects of Branding, Copyright, Trademarks and IPR, designing and implementing branding strategies; Brand building and communication, E- Branding, handling brand name changes.

UNIT IV

New products and brand extension, evaluating brand extension opportunities, reinforcing brands, revitalising brands, managing brands over geographic boundaries and market segments, rationale for going international, global marketing programmes- advantage and disadvantage, standardisation versus customisation, global brand strategy. Branding in rural marketing, branding in specific sectors: retail, industrial, service brands

Suggested Readings:

1. Kavin lane Keller, *Strategic Brand Management*, Pearson Education.
2. David A Aaker, *Managing Brand Equity*, New York, Free Press.
3. Don Cowley, *Understanding brands*, Kogan page
4. J.N. Kapferer, *Strategic Brand Management*, Free Press.

Course Outcomes:

CO1: Students will be able to describe basic branding concepts and major branding decisions.

(RBT Level: L1 – Remember)

CO2: Students will be able to explain brand equity, brand positioning, and the strategic brand management process. (RBT Level: L2 – Understand)

CO3: Students will be able to apply branding strategies and legal aspects in designing brand marketing programmes. (RBT Level: L3 – Apply)

CO4: Students will be able to analyze brand extension strategies, brand revitalization, and performance measurement. (RBT Level: L4 – Analyze)

CO5: Students will be able to evaluate global and rural branding strategies across various sectors.

(RBT Level: L5 – Evaluate)

COMMERCE
INTEGRATED MARKETING COMMUNICATION STRATEGY
Discipline Elective Course (Semester-III)
Course Code U25MCM334T

Credits-4

60 Hours (4 Hrs/ week)

Exam Time: 3 Hours

External Marks: 70

Internal Marks: 30

Total Marks: 100

Note: The Examiner is required to set nine Questions in all. The first question will be compulsory consisting of seven short questions covering the entire syllabus consisting of 2 marks each. In addition to this, eight more questions (each question may be of 2-3 parts) will be set consisting of two questions from each unit. The student/ candidate is required to attempt five questions in all selecting one question from each unit in addition to compulsory Question No. 1. All questions will carry equal marks.

Course Objective:

The aim of this paper is to acquaint the students with the concepts, techniques and developing skills regarding application of effective advertising programmes.

Course Contents:

UNIT-I

The growth of advertising and promotion, the evolution of IMC and a contemporary perspective, Promotional Mix: a tool for IMC, Analysis of the communication process, Role of IMC in the marketing process, Developing Marketing Planning Programme, Role of Advertising and Promotion.

UNIT-II

Participants in the IMC process: The clients Role, Role of advertising agencies, Types of Ad agencies, Agency compensation, evaluating agencies; An Overview of Consumer Behavior: Consumer decision-making process, Environmental influences on consumer behavior, Alternate approaches to consumer behavior

UNIT-III

Analyzing the communication process: A basic model of Communication, cognitive response approach, elaboration likelihood model; Source message and channel factors; Objectives and budgeting for IMC programmes: Establishing objectives and budgeting for promotional programmes; DAGMAR: An approach to setting objectives, problems in setting objectives, Establishing and allocating the promotional budget; Developing the IMC program: Creative Strategy: Planning & development, Implementation and evaluation.

UNIT-IV

Media planning and Strategy: Developing the media plan, Establishing media objectives, Developing and implementing media strategies, Evaluation and follow-up; Evaluation of media: television & Radio, Evaluation of Print Media: Support Media, Direct Marketing, Direct Selling, The internet and interactive media, sales promotion, public relation, publicity and corporate advertising. Measure the effectiveness of the promotional programme. International advertising and promotion, regulation of advertising and promotion, evaluating the social, ethical and economic aspects of advertising and promotion.

Suggested Readings:

1. Blakeman, R. *Integrated Marketing Communication: Creative Strategy from Idea to Implementation*, Rowman & Littlefield
2. Dutta, K., *Integrated Marketing Communication*, Oxford Higher Education
3. Belch, G. E., Belch, M. A. and Purani, K., *Advertising and Promotion*, McGraw Hill Education.
4. Batra, R., Myers, J. G. and Aaker, A.D. *Advertising Management*, Pearson Education
5. Percy, L. and Elliot, R., *Strategic Advertising Management*, Oxford publishing
6. Sissors, J.Z. and Baron, R.B. *Advertising Media Planning*, McGraw Hill.
7. Jethwaney, J. and Jain, S., *Advertising Management*, Oxford publishing

Course Outcomes:

CO1: Students will be able to describe the evolution, components, and role of IMC in the marketing process. (RBT Level: L1 – Remember)

CO2: Students will be able to explain the roles of IMC participants and the influence of consumer behavior on communication strategies. (RBT Level: L2 – Understand)

CO3: Students will be able to apply communication models, objective setting, budgeting, and creative strategy development in IMC planning. (RBT Level: L3 – Apply)

CO4: Students will be able to analyze media strategies and the use of various promotional tools in integrated campaigns. (RBT Level: L4 – Analyze)

CO5: Students will be able to evaluate the effectiveness, ethics, and global dimensions of advertising and promotion. (RBT Level: L5 – Evaluate)

COMMERCE
SALES AND DISTRIBUTION MANAGEMENT
Discipline Elective Course (Semester-III)
Course Code U25MCM335T

Credits-4

60 Hours (4 Hrs/ week)

Exam Time: 3 Hours

External Marks: 70

Internal Marks: 30

Total Marks: 100

Note: The Examiner is required to set nine Questions in all. The first question will be compulsory consisting of **seven** short questions covering the entire syllabus consisting of 2 marks each. In addition to this, eight more questions (each question may be of 2-3 parts) will be set consisting of two questions from each unit. The student/ candidate is required to attempt five questions in all selecting one question from each unit in addition to compulsory Question No. 1. All questions will carry equal marks.

Course Objective:

To provide an understanding of the concepts, attitudes, techniques and approaches required for effective decision making in the areas of Sales and Distribution Management.

Course Contents:

UNIT-I

Sales Management: Role of Sales Management in Marketing, Nature and Responsibilities of Sales Management, Modern Roles and Required Skills for Sales Managers. Theories of Selling. Sales Planning: Importance, approaches and process of sales planning; Sales forecasting; Sales budgeting. Sales Organization: Purpose, principles and process of setting up a sales organization; Sales organizational structures; Field sales organization; Determining size of sales force.

UNIT-II

Territory Management: Need, procedure for setting up sales territories; Time management; Routing. Sales Quotas: Purpose, types of quotas, administration of sales quotas. Managing the Sales-force: Recruitment, selection, training, compensation, motivating and leading the sales-force; Sales meetings and contests.

UNIT-III

Control Process: Analysis of sales, costs and profitability; Management of sales expenses; Evaluating sales force performance; Ethical issues in sales management.

UNIT-IV

Distribution Channels: Role of Distribution Channels, Number of Channels, Factors Affecting Choice of Distribution Channel, Channel Behavior and Organization, Channel Design Decision; Channel Management Decisions; Distribution Intensity; Partnering Channel Relationship.

Suggested Readings:

1. Still, Cundiff, Govoni, *Sales Management: Decisions, Strategies & Case*, Prentice Hall, India.
2. Anderson R, *Professional Sales Management*, Englewood Cliff, New Jersey, Prentice Hall, India.
3. Spiro, Rosann L., Gregory A. Rich, and William J. Stanton, *Management of a Sales Force*, McGraw-Hill Irwin, Boston.
4. Dalrymple, Douglas J., and William L., *Sales Management: Concepts and Cases*, New York, NY: John Wiley and Sons.
5. Panda, T. K., Sahadev, S., *Sales And Distribution Management*, Oxford Publishing, India
6. Hughes, G. David, Daryl McKee, Charles H. Singler, *Sales Management: A Career Path Approach*, Cincinnati, OH: South-Western College Publishing

Course Outcomes:

CO1: Students will be able to describe the role, responsibilities, and theories of sales management, along with sales planning and organizational structures. (RBT Level: L1 – Remember)

CO2: Students will be able to explain territory management, sales quotas, and techniques for managing and motivating the sales force. (RBT Level: L2 – Understand)

CO3: Students will be able to apply sales force recruitment, training, compensation, and control methods to improve sales efficiency. (RBT Level: L3 – Apply)

CO4: Students will be able to analyze sales control processes including sales analysis, cost management, and ethical issues in sales management. (RBT Level: L4 – Analyze)

CO5: Students will be able to evaluate distribution channel design, channel management, and partnership strategies for effective market coverage. (RBT Level: L5 – Evaluate)

SEMESTER IV

COMMERCE
DIGITAL AND SOCIAL MEDIA MARKETING
Discipline Elective Course (Semester-IV)
Course Code U25MCM431T

Credits-4

60 Hours (4 Hrs/ week)

Exam Time: 3 Hours

External Marks: 70

Internal Marks: 30

Total Marks: 100

Note: The Examiner is required to set nine Questions in all. The first question will be compulsory consisting of **seven** short questions covering the entire syllabus consisting of 2 marks each. In addition to this, eight more questions (each question may be of 2-3 parts) will be set consisting of two questions from each unit. The student/ candidate is required to attempt five questions in all selecting one question from each unit in addition to compulsory Question No. 1. All questions will carry equal marks.

Course Objective:

The aim of this paper is to acquaint the students with the concepts, techniques and developing skills regarding application of effective digital and social media marketing.

Course Contents:

UNIT I

Introduction to digital marketing, advantages of digital medium over other media, Impact of internet on consumer buying behaviour. Domain names; Website hosting; Lead generation; Ethical and Legal Issues in the field of digital marketing.

UNIT II

Search Engine Optimisation (SEO): Introduction to SEO; understanding search engines; basics of keyword research; On-page and off-page Search Engine Optimisation.

UNIT III

Search Engine Marketing (SEM): Introduction to SEM; Google Ad words; keywords; bidding and budget; quality score; creating and optimising campaign. Google Analytics; Content marketing; Affiliate marketing; Email marketing; Mobile marketing

UNIT IV

Social media marketing: meaning; approach to social media; types of social media websites; blogging; social media engagement; social media ROI; using social media for branding and promotion. Marketing on Facebook, LinkedIn, YouTube, Instagram, Pinterest

Suggested Readings:

1. Parkin Godfrey, *Digital Marketing: Strategies for Online Success*, New Holland Publishers.
2. Charlesworth A., *Internet Marketing: A Practical Approach*, BH Publications.
3. Chaffey Dave, *Internet Marketing: Strategy, Implementation and Practice*, Pearson Education.
4. Trengove Alex, Malczyk Anna and Beneke Justin, *Internet Marketing*, Get Smarter under the Creative Commons BY-NC 3.0.

Course Outcomes:

CO1: Students will be able to describe the fundamentals of digital marketing, its advantages, and the impact of the internet on consumer behavior. (RBT Level: L1 – Remember)

CO2: Students will be able to explain Search Engine Optimization (SEO) techniques, including keyword research and on-page/off-page optimization. (RBT Level: L2 – Understand)

CO3: Students will be able to apply Search Engine Marketing (SEM) tools, campaign creation, Google Analytics, and other digital marketing channels. (RBT Level: L3 – Apply)

CO4: Students will be able to analyze social media marketing strategies and evaluate social media platforms for branding and promotion. (RBT Level: L4 – Analyze)

CO5: Students will be able to evaluate ethical and legal issues in digital marketing and assess emerging trends and technologies in the digital marketing landscape. (RBT Level: L5 – Evaluate)

COMMERCE
CUSTOMER RELATIONSHIP MANAGEMENT
Discipline Elective Course (Semester-IV)
Course Code U25MCM432T

Credits-4

60 Hours (4 Hrs/ week)

Exam Time: 3 Hours

External Marks: 70

Internal Marks: 30

Total Marks: 100

Note: The Examiner is required to set nine Questions in all. The first question will be compulsory consisting of **seven** short questions covering the entire syllabus consisting of 2 marks each. In addition to this, eight more questions (each question may be of 2-3 parts) will be set consisting of two questions from each unit. The student/ candidate is required to attempt five questions in all selecting one question from each unit in addition to compulsory Question No. 1. All questions will carry equal marks.

Course Objective:

The aim of this course is to acquaint the students with concepts, techniques and give experience in the application of concepts for developing effective Customer Relationship programme.

Course Contents:

UNIT-I

Prerequisites to CRM: Changing face of Indian market, Customer ownership and customer values, Customer life cycle (CLC) and Customer lifetime value (CLV), Customer relationship. Relationship Marketing- From traditional marketing approach to relationship marketing organizational pervasive approach, Service level agreements (SLA)

UNIT- II

Understanding CRM, Technology and CRM, Levels of CRM, Loyalty Management, Loyalty programmes, reasons of failure of loyalty programmes. Service quality and service capacity planning: service capacity planning process; Customer driven quality and Quality Management System (QMS)

UNIT-III

Planning and implementation of CRM, CRM and Sales Force Automation (SFA): Objectives, Strategic advantage of SFA, Key factor for successful SFA. eCRM: Benefits, Data handling, eCRM systems/applications in market, specifications of eCRM solutions, Scope and Significance of a CRM project, CRM implementation process.

UNIT-IV

Making CRM a success: Success factors for CRM, Business Process Reengineering (BPR) for CRM implementation, Data Quality Management (DQM). Securing Customer Data: Information security management system, Ethical issues in CRM, IT solutions of CRM and its Integration, Future of CRM.

Suggested Readings:

1. Makkar, U. & Makkar, H. K., *Customer Relationship Management*, McGraw Hill Education.
2. Dyche, Jill., *The CRM Handbook-A Business Guide to CRM*, Pearson Education Asia.
3. Anton, J., Petouhoff, N.L. & Kalia, S., *Customer Relationship Management*, Pearson.
4. Kumar, V. & Reinartz, W., *Customer Relationship Management: Concept, Strategy, and Tools*, Springer.
5. Brown, A. Stanly, *Customer Relationship Management*, John Wiley.
6. Gosney, John W. and Thomas P. Boehm, *Customer Relationship Management Essentials*, Prentice Hall.

Course Outcomes:

CO1: Students will be able to describe the basics of CRM, customer lifecycle, and the shift from traditional to relationship marketing. *(RBT Level: L1 – Remember)*

CO2: Students will be able to explain CRM technology, loyalty management, and service quality concepts. *(RBT Level: L2 – Understand)*

CO3: Students will be able to apply CRM planning, sales force automation, and eCRM systems in organizational contexts. *(RBT Level: L3 – Apply)*

CO4: Students will be able to analyze critical success factors and business process reengineering for effective CRM implementation. *(RBT Level: L4 – Analyze)*

CO5: Students will be able to evaluate data security, ethical considerations, and future trends in CRM. *(RBT Level: L5 – Evaluate)*

COMMERCE
LOGISTICS MANAGEMENT
Discipline Elective Course (Semester-IV)
Course Code U25MCM433T

Credits-4

60 Hours (4 Hrs/ week)

Exam Time: 3 Hours

External Marks: 70

Internal Marks: 30

Total Marks: 100

Note: The Examiner is required to set nine Questions in all. The first question will be compulsory consisting of **seven** short questions covering the entire syllabus consisting of 2 marks each. In addition to this, eight more questions (each question may be of 2-3 parts) will be set consisting of two questions from each unit. The student/ candidate is required to attempt five questions in all selecting one question from each unit in addition to compulsory Question No. 1. All questions will carry equal marks.

Course Objective:

The objective of this course is to enable students understand the importance and dynamics of a firm's physical distribution functions and management of its supply chain.

Course Contents:

UNIT-I

Introduction to Logistics Management: Nature, Role, Scope and Evolution of Logistics Management, Operational Objectives of Logistics; Concept of Supply Chain Management; Marketing and its Interface with Logistics; Total Cost Analysis and Trade off; Concept of Customer Service: Components of Customer Service, Customer Service Cost, Customer Service Measurement; Major Components/Decisions of Logistics Management; Integrated Logistics System; Distribution related issues and Challenges for Logistics.

UNIT-II

Transportation Decisions: Role of Transportation in Logistics, Elements of Transportation Cost, Selection of Transportation Mode, Multi-Decision Areas of Transportation: Containerization, Transportation Network and Tariffs; Third Party Logistics; Inventory Management: Role of Inventory Management in Logistics, Elements of Inventory Costs, Decision Areas of Inventory Management, Techniques of Inventory Control, Economic Order Quantity Under Conditions of Certainty and Uncertainty.

UNIT-III

Modern Concept of Warehousing: Role and Types of Warehouses, Warehouse Functions, Planning Warehousing Operations, Site Selection, Warehouse Layout, Operational Mechanism and Automation in Warehousing; Information and Order Processing: Role of Information System in Logistics Management; Order Processing: Nature and Concept, Functions of Order Processing; Elements of Ordering cost.

UNIT-IV

Packaging: Role of Packaging in Logistics, New Emerging Packaging Alternatives, Packaging operations, Factors affecting packaging decisions; Material Handling: Objectives of Material Handling, Material Handling considerations; Equipments for Material Handling, Factors affecting Material Handling decisions. Distribution Control and Performance Evaluation: Integration of Logistics with Distribution System, IT-enabled Distribution and Logistics Management, Distribution Control and Performance Measurement.

Suggested Readings:

1. Bowersox and Others: Physical Distribution Management, Tata McGraw Hill, New Delhi.
2. Stern, Louis W. Adel, I.E.L. – Ansary, Annee T. Coughlan: Marketing Channels, Prentice Hall, New Delhi.
3. Ballu, Ronald H, Business Logistics Management, Englewood Cliffs, New York, Prentice Hall Inc.
4. Khanna, K.K. Physical Distribution Management, Himalaya Publishing House, New Delhi.
5. Lambert, D. et. al., Strategic Logistics Management, Tata McGraw Hill, New Delhi.

Course Outcomes:

CO1: Students will be able to describe the nature, scope, and key components of logistics and supply chain management. (*RBT Level: L1 – Remember*)

CO2: Students will be able to explain transportation modes, inventory management techniques, and third-party logistics concepts. (*RBT Level: L2 – Understand*)

CO3: Students will be able to apply warehousing principles, including site selection, layout, and automation. (*RBT Level: L3 – Apply*)

CO4: Students will be able to analyze packaging and material handling decisions and their impact on logistics efficiency. (*RBT Level: L4 – Analyze*)

CO5: Students will be able to evaluate distribution control systems and performance measurement in logistics management. (*RBT Level: L5 – Evaluate*)

COMMERCE
GLOBAL MARKETING
Discipline Elective Course (Semester-IV)
Course Code U25MCM434T

Credits-4

60 Hours (4 Hrs/ week)

Exam Time: 3 Hours

External Marks: 70

Internal Marks: 30

Total Marks: 100

Note: The Examiner is required to set nine Questions in all. The first question will be compulsory consisting of **seven** short questions covering the entire syllabus consisting of 2 marks each. In addition to this, eight more questions (each question may be of 2-3 parts) will be set consisting of two questions from each unit. The student/ candidate is required to attempt five questions in all selecting one question from each unit in addition to compulsory Question No. 1. All questions will carry equal marks.

Course Objective:

The basic objective of this course is to acquaint the students with environmental, procedural, institutional and decisional aspects of global marketing.

Course Contents:

UNIT-I

Global Marketing- Introduction, Drivers towards globalization, Global marketing objectives; Initial modes of entry; Process of international marketing. Culture and Global Marketing- Cultures across countries, Culture and negotiations

UNIT –II

Country Attractiveness- Environmental research, Entry evaluation procedure, Country data sources, Forecasting country sales and market share. Local Marketing- Understanding local customers, Local marketing in mature markets and growth markets.

UNIT-III

Global Segmentation and Positioning- Global market segment, Targeting segments, Global product positioning. Global products- Standardization versus Adaptation, Developing new global products, Global brand management.

UNIT-IV

Global Pricing- Pricing policy and strategy, Transfer pricing, Counter trade. Global Distribution-Local channels, Wholesaling and retailing, Global logistics, Effects of parallel distribution. Global Advertising and Promotion- Global advertising decision, Elements of global advertising, Global sales promotion; E-commerce as a tool of global marketing.

Suggested Readings:

1. Warren, J. Keegan, *Global Marketing Management*, Pearson Edu/PHI, New Delhi
2. Johansson Johny, *Global Marketing: Foreign Entry, Local Marketing and Global Management*, McGraw Hill.
3. SakOnkvisit and John Shaw, *International Marketing (analysis and Strategy)*, PHI.
4. Phillip R. Cateora, *International Marketing*, Tata McGraw Hill.
5. Vern Terpestra and Ravi Sarathy, *International Marketing*, Thomson
6. R. L. Varshney and B. Bhattacharya, *International Marketing*, Sultan Chand Publications.

Course Outcomes:

CO1: Students will be able to describe the fundamentals of global marketing, modes of entry, and cultural influences on international marketing. (*RBT Level: L1 – Remember*)

CO2: Students will be able to explain country attractiveness evaluation and local marketing strategies across different markets. (*RBT Level: L2 – Understand*)

CO3: Students will be able to apply global segmentation, positioning, and product strategies, including brand management. (*RBT Level: L3 – Apply*)

CO4: Students will be able to analyze global pricing and distribution strategies, including logistics and channel decisions. (*RBT Level: L4 – Analyze*)

CO5: Students will be able to evaluate global advertising, promotion strategies, and the role of e-commerce in global marketing. (*RBT Level: L5 – Evaluate*)

COMMERCE
INDUSTRIAL MARKETING
Discipline Elective Course (Semester-IV)
Course Code U25MCM435T

Credits-4

60 Hours (4 Hrs/ week)

Exam Time: 3 Hours

External Marks: 70

Internal Marks: 30

Total Marks: 100

Note: The Examiner is required to set nine Questions in all. The first question will be compulsory consisting of **seven** short questions covering the entire syllabus consisting of 2 marks each. In addition to this, eight more questions (each question may be of 2-3 parts) will be set consisting of two questions from each unit. The student/ candidate is required to attempt five questions in all selecting one question from each unit in addition to compulsory Question No. 1. All questions will carry equal marks.

Course Objective:

The objective of this course is to lay a foundation for an understanding of the complex dimensions of Industrial Marketing.

Course Contents:

UNIT-I

Industrial Marketing: concept, nature and scope of industrial marketing; Difference between industrial and consumer marketing; Economics of industrial demand; Understanding industrial markets and environment: Types of industrial customers, Classification of industrial products, Marketing implications for different customers and different product types, Purchase practices of industrial customers, Environmental analysis in industrial marketing.

UNIT-II

Organisational Buying and Buyer behavior: Buyer motives, Phases in industrial buying decision process, Types of buying situations, Interpersonal Dynamics of industrial buying behavior, Buyer-Seller relationship, Models of industrial buying behavior, Industrial Marketing Research process; Industrial market segmentation, target marketing and positioning.

UNIT-III

Product Strategy: Meaning and Concept of an industrial product, Determinants of product mix, Industrial Product Life Cycle and strategies, New product development process; Marketing strategies for product related services and pure services; Industrial pricing decisions: Factors influencing pricing decisions, Pricing strategies, Pricing methods.

UNIT-IV

Industrial distribution channels and marketing logistics: Distinctive nature of industrial distribution channels, Factors affecting the nature of industrial channels, Role of intermediaries, Types of industrial intermediaries, Channel design decisions, Role of logistics and customer services in industrial marketing, Major components/Major decision areas of logistics, Total cost approach; Industrial marketing communication: Role of personal selling and direct marketing in industrial marketing, Personal selling process, Importance of advertising, and sales promotion in industrial marketing, Sales force management, Strategic planning, Implementing and Controlling in industrial marketing.

Suggested Readings:

1. Reeder, Robert R. *Industrial Marketing: Analysis, Planning and Control*. Englewood Cliffs. New Jersey, Prentice Hall Inc.
2. Havalder, Krishna K., *Industrial Marketing*, TMH, New Delhi
3. Havalder, Krishna K: *Text and Cases*, TMH, New Delhi
4. Brennan, R, Canning, L & McDowell, R, *Business to Business Marketing*, Sage Publications Ltd.,
5. Hill, Richard, etc. *Industrial Marketing*, Homewood Illionis, Richard D. Irwin.
6. Webster, F E. *Industrial Marketing Strategy*, New York, John Wiley.

Course Outcomes:

CO1: Students will be able to describe the concept, nature, and scope of industrial marketing and analyze different industrial market environments. *(RBT Level: L1 – Remember)*

CO2: Students will be able to explain organizational buying behavior and apply segmentation, targeting, and positioning in industrial markets. *(RBT Level: L2 – Understand)*

CO3: Students will be able to apply product and pricing strategies, including product life cycle and service marketing, in industrial settings. *(RBT Level: L3 – Apply)*

CO4: Students will be able to analyze industrial distribution channels, logistics decisions, and the role of intermediaries. *(RBT Level: L4 – Analyze)*

CO5: Students will be able to evaluate industrial marketing communication strategies, including personal selling, advertising, and sales force management. *(RBT Level: L5 – Evaluate)*

COMMERCE
Value Added Course (Semester I)
Human Values and Ethics in Business
Course Code: U25VAC109T

Credits-2

30 Hours (2 Hrs/ week)

Exam Time: 2 Hours

External Marks:35

Internal Marks:15

Total Marks:50

Note: The Examiner is required to set five Questions in all. The first question will be compulsory consisting of **five** short questions covering the entire syllabus consisting of 3 marks each. In addition to this, four more questions (each question may be of 2 parts) will be set consisting of two questions from each unit. The student/ candidate is required to attempt three questions in all selecting one question from each unit consisting of 10 marks each in addition to compulsory Question No. 1. All questions will carry equal marks

Course Objective

To develop an understanding of human values and ethical principles and their application in personal life and business practices for responsible and socially conscious decision-making.

Course Content

UNIT- I

Introduction to Human Ethics and Values: Definitions and scope of human ethics and values; historical overview of ethical thoughts. Major ethical theories, Ethical Principles: Virtue ethics: character and moral virtues; Ethics of care, Moral Reasoning and Ethical Issues in Society: Study of cognitive and psychological factors that influence moral judgment, Application of formal and informal logic to moral arguments and ethical reasoning, Exploration of ethical frameworks for addressing societal problems and promoting social change.

UNIT-II

Principles of Business Ethics: Introduction of Basic Principles of Business Ethics, Ethical Issues, Moral Reasoning & Moral Responsibility, Ethical Principles in Business i.e. Utilitarianism, Rights & Duties, Justice & Fairness, Integration among Principles. Business Ethics & CSR: Ethics and the Environment, Ethics of Consumer Protection & Marketing, Ethics and the Employee, Ethics of Job Discrimination, Corporate Social Responsibility

Suggested Readings

1. Ghosh, B.N., *Business Ethics and Corporate Governance*, McGraw-Hill Education
2. Velasquez, Manuel G., *Business Ethics: Concepts and Cases*, Pearson Education
3. Rachels, James & Rachels, Stuart, *The Elements of Moral Philosophy*, McGraw-Hill Education
4. Beauchamp, Tom L. & Bowie, Norman E., *Ethical Theory and Business*, Pearson Education

Course Outcomes:

CO1: Student will be able to recall and define key concepts, principles, and historical foundations of human values and ethics. *(RBT Level: L1 – Remember)*

CO2: Student will be able to explain major ethical theories, moral reasoning, and ethical issues in society and business. *(RBT Level: L2 – Understand)*

CO3: Student will be able to apply ethical frameworks to analyze real-life dilemmas in personal, societal, and business contexts. *(RBT Level: L3 – Apply)*

CO4: Student will be able to analyze the ethical implications of business practices and corporate responsibility across various stakeholder groups. *(RBT Level: L4 – Analyze)*

CO5: Student will be able to evaluate ethical decision-making strategies and CSR practices in organizations to promote sustainable and responsible behavior. *(RBT Level: L5 – Evaluate)*

COMMERCE
Open Elective Course (Semester III)
Export Import Procedures and Documentation
Course Code: U25OEC309T

Credits-2

30 Hours (2 Hrs/ week)

Exam Time: 2 Hours

External Marks:35

Internal Marks:15

Total Marks:50

Note: The Examiner is required to set five Questions in all. The first question will be compulsory consisting of **five** short questions covering the entire syllabus consisting of 3 marks each. In addition to this, four more questions (each question may be of 2 parts) will be set consisting of two questions from each unit. The student/ candidate is required to attempt three questions in all selecting one question from each unit consisting of 10 marks each in addition to compulsory Question No. 1. All questions will carry equal marks

Course Objective:

To familiarize students with export documentation, procedures, legal framework, and financial aspects involved in international trade operations.

Course Contents:

UNIT- I

Export Preliminaries, Documentation in international trade: Aligned Documentation System (ADS); Commercial documents, Regulatory documents, Documents related to goods, shipment, payment, inspection and legal regulated documents, Official machinery for consultation (DGFT, EPCs, etc.)

Export contract: Distinction between domestic sales contract and export sales contract, Major laws for export contracts, Elements in export contracts, Dispute settlement, Role of ICC; INCOTERMS, Containerization.

UNIT-II

Export order processing; shipping and custom clearance of export and import cargo; central excise clearance; Role of clearing and forwarding agents. Types of risks in international trade, Cargo Insurance and claim Procedures Methods of payment in international trade; documentary collection of export bills, UCPDC guideline, Instruments of payments, Pre-shipment and post-shipment finance, Negotiation of documents with banks, Main Provisions of FEMA; Procedure and documentation for availing export incentives.

Suggested Readings

1. Cherunilam, Francis, *International Trade and Export Management*, Himalaya Publishing House
2. Kapoor, D.C., *Export Management*, Vikas Publishing House
3. Balagopal, T.A.S., *Export Marketing*, Himalaya Publishing House
4. Paul, Justin, *International Business*, PHI Learning
5. Ministry of Commerce & Industry, *Export Procedures & Documentation – DGFT Guidelines*

Course Outcomes:

CO1: Student will be able to recall the basic concepts, documentation types, and regulatory framework involved in export operations. *(RBT Level: L1 – Remember)*

CO2: Student will be able to explain the legal structure of export contracts, INCOTERMS, and official export support systems. *(RBT Level: L2 – Understand)*

CO3: Student will be able to apply documentation and clearance procedures to export order processing and cargo handling scenarios. *(RBT Level: L3 – Apply)*

CO4: Student will be able to analyze payment mechanisms, risks, and insurance claims in international trade. *(RBT Level: L4 – Analyze)*

CO5: Student will be able to evaluate export finance options and compliance with FEMA provisions and export incentives. *(RBT Level: L5 – Evaluate)*

COMMERCE
Skill Enhancement Course (Semester IV)
Financial Literacy and Personal Finance
Course Code: U25SEC409T

Credits-2

30 Hours (2 Hrs/ week)

Exam Time: 2 Hours

External Marks:35

Internal Marks:15

Total Marks:50

Note: The Examiner is required to set five questions in all. The first question will be **compulsory** consisting of **five short questions** covering the entire syllabus, carrying **3 marks each**. In addition, four more questions (each question may be of 2 parts) will be set consisting of **two questions from each unit**. The student is required to **attempt three questions in all**, selecting **one question from each unit**, in addition to the **compulsory Question No. 1**. All questions will carry **equal marks**.

Course Objective:

To provide students with the knowledge and essential skills to make informed personal financial decisions related to saving, investing, budgeting, credit, taxation, and insurance in everyday life.

Course Contents:

UNIT – I

Meaning, objectives and importance of financial literacy; Budgeting: Estimating income, controlling expenses, managing savings; Setting financial goals and planning; Banking essentials: Types of accounts, digital banking, credit vs debit cards; Understanding credit score and borrowing responsibly; Difference between needs and wants; consumption vs saving decisions

UNIT – II

Basics of investments: Fixed Deposits, PPF, Mutual Funds, Stocks; Introduction to insurance: Life and general, coverage and claims; Introduction to taxation: PAN, basic income tax structure, Form 16, ITR overview; Retirement and contingency planning: NPS, EPF, emergency funds; Digital payment systems: UPI, mobile wallets, cyber security; Government schemes and financial inclusion initiatives

Suggested Reading:

1. Madhu Sinha, *Financial Planning: A Ready Reckoner*, McGraw Hill
2. J.R. Kapoor et al., *Personal Finance*, McGraw Hill
3. CBSE & NSE Academy, *Financial Market & Literacy Modules*
4. Indian Government Portals: www.sebi.gov.in, www.investor.gov.in
5. Sujata Kapoor & R. Kapoor, *Personal Finance Simplified*, Taxmann

Course Outcomes:

CO1: Student will be able to recall the basic concepts of financial literacy, budgeting, banking services, and personal finance terminology. (RBT Level: L1 – Remember)

CO2: Student will be able to explain the importance of saving, responsible borrowing, insurance coverage, and tax basics in personal financial planning. (RBT Level: L2 – Understand)

CO3: Student will be able to apply budgeting techniques, investment choices, and digital financial tools in real-life financial situations. (RBT Level: L3 – Apply)

CO4: Student will be able to analyze retirement planning instruments, financial risks, and digital transaction security. (RBT Level: L4 – Analyze)

CO5: Student will be able to evaluate investment options, financial instruments, and government schemes to make sound personal finance decisions. (RBT Level: L5 – Evaluate)

COMMERCE
Employability Entrepreneurship Skills Course (Semester IV)
Course Title: Soft Skills for Workplace Success
Course Code: U25EEC409T

Credits-2
30 Hours (2 Hrs/ week)
Exam Time: 2 Hours

External Marks:35
Internal Marks:15
Total Marks:50

Note: The Examiner is required to set five questions in all. The first question will be **compulsory** consisting of **five short questions** covering the entire syllabus, carrying **3 marks each**. In addition, four more questions (each question may be of 2 parts) will be set consisting of **two questions from each unit**. The student is required to **attempt three questions in all**, selecting **one question from each unit**, in addition to the **compulsory Question No. 1**. All questions will carry **equal marks**.

Course Objective:

To equip students with essential soft skills required for professional success, such as communication, interpersonal effectiveness, emotional intelligence, teamwork, and leadership, enhancing their overall employability and workplace readiness.

Course Contents:

UNIT – I

Introduction to Soft Skills and their importance in the corporate world; Verbal and non-verbal communication: clarity, tone, and body language; Listening skills, feedback, and assertiveness; Business etiquette: email writing, telephonic manners, and meeting protocols; Time management and goal setting; Emotional intelligence and workplace adaptability

UNIT – II

Teamwork and collaboration: working in diverse teams; Conflict resolution and negotiation skills; Leadership styles and qualities: leading without authority; Stress management and work-life balance; Presentation skills: structure, confidence, and use of visual aids; Preparing for the workplace: interviews, resumes, and self-presentation

Suggested Readings:

1. Gopalaswamy Ramesh & Mahadevan Ramesh, *The ACE of Soft Skills*, Pearson
2. Barun K. Mitra, *Personality Development and Soft Skills*, Oxford University Press
3. Alex K., *Soft Skills: Know Yourself & Know the World*, S. Chand Publishing
4. Carnegie, Dale, *How to Win Friends and Influence People*, Simon & Schuster
5. Covey, Stephen R., *The 7 Habits of Highly Effective People*, Free Press

Course Outcomes:

CO1: Student will be able to recall fundamental concepts of soft skills and workplace behavior.

(RBT Level: L1 – Remember)

CO2: Student will be able to explain communication processes, emotional intelligence, and time management techniques.

(RBT Level: L2 – Understand)

CO3: Student will be able to apply soft skills in simulated professional scenarios including team tasks and presentations.

(RBT Level: L3 – Apply)

CO4: Student will be able to analyze team dynamics, leadership roles, and conflict resolution strategies.

(RBT Level: L4 – Analyze)

CO5: Student will be able to evaluate and improve their personal effectiveness for career readiness.

(RBT Level: L5 – Evaluate)

COMMERCE
Vocational Course (Semester IV)
Course Title: Banking and Financial Services Support
Course Code: U25VOC409T

Credits-2
30 Hours (2 Hrs/ week)
Exam Time: 2 Hours

External Marks:35
Internal Marks:15
Total Marks:50

Note: The Examiner is required to set five questions in all. The first question will be compulsory consisting of five short questions covering the entire syllabus, carrying 3 marks each. In addition, four more questions (each question may be of 2 parts) will be set consisting of two questions from each unit. The student is required to attempt three questions in all, selecting one question from each unit, in addition to the compulsory Question No. 1. All questions will carry equal marks.

Course Objective:

To equip students with foundational knowledge and practical understanding of the Indian banking system, retail financial products, digital banking tools, regulatory norms, and customer service procedures. The course aims to develop the operational and compliance skills required to support routine functions in banks and financial service institutions.

UNIT – I

Overview of Indian Banking System – RBI, Scheduled Banks, NBFCs; Types of bank accounts – Savings, Current, Term Deposits; KYC Norms and Customer Onboarding Process; Basic Banking Services – Cheque, Demand Drafts, NEFT, RTGS, IMPS; Digital banking tools – Mobile Banking, Internet Banking, UPI, AEPS; Customer grievance redressal mechanisms

UNIT – II

Retail Financial Products – Loans (home, personal, education), Credit Cards; Basics of Insurance – Life, General, and Health; Mutual Funds – Types, SIPs, NAV, Risk Classification; Financial Documentation – Application forms, Sanction Letters, Loan Agreements; Introduction to Core Banking Solutions (CBS) and FinTech applications; Regulatory Framework – RBI guidelines, AML, FEMA, and Consumer Protection

Suggested Readings:

1. Indian Institute of Banking and Finance (IIBF), *Banking and Financial Services*
2. Machiraju H.R., *Indian Financial System*, Vikas Publishing
3. Bhole & Mahakud, *Financial Institutions and Markets*, McGraw Hill
4. Khan, M.Y., *Indian Financial System*, McGraw Hill
5. Ministry of Finance and RBI websites for latest notifications and circulars

Course Outcomes:

CO1: Student will be able to recall the structure of the Indian banking system and key financial services. **(RBT Level: L1 – Remember)**

CO2: Student will be able to explain operational procedures of basic banking services and regulatory requirements. **(RBT Level: L2 – Understand)**

CO3: Student will be able to apply skills in handling routine customer service tasks and documentation in financial institutions. **(RBT Level: L3 – Apply)**

CO4: Student will be able to analyze digital financial tools, loan processing steps, and risk mitigation mechanisms. **(RBT Level: L4 – Analyze)**

CO5: Student will be able to evaluate customer needs and recommend appropriate financial services or support actions. **(RBT Level: L5 – Evaluate)**