



# **Rajiv Gandhi University Arunachal Pradesh**

## **Courses of Studies**

**2-Year Master in Commerce (without Research)  
2-Year Masterin Commerce (with Research)  
1-Year Master in Commerce (with Research)**

**Under New Education Policy 2020**



**with effect from 2024-25**

**D E P A R T M E N T O F C O M M E R C E**

# **DEPARTMENT OF COMMERCE**

**(Under the Faculty of Commerce and Management)**

## **Courses of Studies for**

**2-Year Master in Commerce (without Research)**

**2-Year Master in Commerce (with Research)**

**1-Year Master in Commerce (with Research)**

**With effect from Academic Session 2024-25**

**[Under National Education Policy-2020]**



**RAJIV GANDHI UNIVERSITY**

**Rono Hills, Doimukh-791112 (Arunachal Pradesh)**

## CONTENTS

Sl. No	Title	Page No.
1	<b>Brief Outline</b>	3
2	<b>Affiliation</b>	4
3	<b>Program Objectives</b>	4
4	<b>Program Outcomes</b>	5
5	<b>Outline of the Program</b>	7
6	<b>Nomenclature of the Degree</b>	11
7	<b>Course Structure (for the 1-Year M.Com. with Research/ 2-Year M.Com. without Research / 2-Year M.Com. with Research under NEP-2020)</b>	12
8	<b>Program Structure (Subject and Semester Wise)</b>	13
9	<b>Discipline Specific Elective – Groups and Papers</b>	15
10	<b>Semester – I</b>	16
11	<b>Semester – II</b>	32
12	<b>Semester – III</b>	67
13	<b>Semester – IV</b>	82

## 1. BRIEF OUTLINE

The Master in Commerce (M.Com.) Course (Syllabus) under Choice Based Credit System (CBCS) has been designed keeping in view the changing scenario of the present education system in the 21<sup>st</sup> Century and as per the mandate of the New education Policy-2020, Learning Outcomes-based Curriculum Framework (LOCF) committee constituted by University Grants Commission (UGC) and/ Inewly/ llaid Ordinances Admission to Program(s) and Examination(s) of Post-graduates in Arts, Science and Commerce as per Choice Based Credit System (CBCS), as accepted by the Executive Council and approval of UGC and MoE & publication in Official Gazette of Govt. of India. The education system in the emerging scenario demands to enrich the personality of the students so as to develop a holistic personality. Therefore, the focus of the present syllabus is based on the four pillars of education which are learning to know, learning to do, learning to live together, and learning to be. Another focus of it is to build a set of requisite social and ethical values that will meet the expectations of modern society. It shall also promote ideals of universal brotherhood and cooperation. The core basis of it is to emphasize cultivating the ideology which promotes sustainable economic system and encourages eco-friendly fair business practices.

There is a need to provide students with appropriate skills and knowledge inputs which would make them globally competent and empower them to work in the changing business environment. Therefore, the focus of this NEP-2020 and UGC-LOCF based curriculum is to introduce globally acknowledged choice-based credit system which has offered numerous opportunities to learn various core subjects and also explore additional avenues of learning beyond the routine and standardized framework to provide opportunities for holistic development of the students. The Choice-Based Credit System (CBCS) provides an approach in which the students shall opt papers from Elective / Open courses as per their choice, learn at their own pace, undergo additional courses and acquire more than the required credits, and adopt an interdisciplinary approach to learning. Thus, the present syllabi can help in bringing uniformity in curricula on the one hand and empower the student on the other hand to choose the career options making it more relevant and globally acceptable which would create new benchmark in the world.

In this global era, it has become inevitable to prepare minds for future by providing quality higher education. Though quality may be viewed through different lenses however, M.Com. program of Rajiv Gandhi University is designed to enable and empower students to acquire knowledge, skills and abilities to analyse and synthesize the contemporary realities pertaining to the domain of business and management. This course not only provides for maintaining and sustaining existing businesses in the face of violent winds of change and competition but also a desperately needed perspective of sustainable growth. This programme aims at instilling conceptual understanding to equip students to deal with business realities of today and prepares them to drive and face the challenge of tomorrow. It also exposes the students to the world of technology and digitization in the relevant field as envisaged by the scholars and

policymakers. As being mandated by the Government of India, this course is designed to help cultivating entrepreneurial mind-set and skills.

## **2. AFFILIATION**

The programme shall be governed by the Department of Commerce, Faculty of Commerce and Management, Rajiv Gandhi University, Rono Hills, Doimukh – 791112 (Arunachal Pradesh).

## **3. PROGRAM OBJECTIVES**

The courses of this programme have been designed to promote understanding of the issues confronting the business world and the economy as a whole. The Programme will help understand various systems, policy framework and strategies needed to administer the rapid changes in an organization's globally oriented environment like equipping students with an understanding of the financial system, its constituents, the principles on which it operates, inter-linkages and regulatory concerns apart from exposure of different functional domains of management.

This programme will instil in the students the knowledge and capability of understanding the business world and its complexities. It will also develop the ability and competence to have a problem-solving approach towards the issues which accompany the dynamism attached to the business world. This degree course intends to inculcate attitudes and character that will help students evolve into sensitive and technically sound future business leaders rather than managers and aims at enhancing employability options of the students. The curriculum helps instilling learnability among students for up-skilling and re-skilling even in later part of life.

### **Basic Objectives:**

1. To provide a conducive environment that holistically engages students through an all-encompassing knowledge impartation;
2. To widen the scope and depth of the course enabling them to undertake further studies in commerce and its allied areas on multiple disciplines concerned with commerce;
3. To construct a sound theoretical footing;
4. To acquainting students with recent market practices;
5. To encourage the students to advance a range of generic skills helpful in employment, internships, and social activities;
6. To formulate business problems and to provide innovative solutions to enable the students to be future ready management leaders who are compassionate and yet efficient.

### **Specific Objectives:**

1. The objectives of the program are to mentally prepare the students to learn various

courses/ subjects in the domain of Commerce and Business which is an interdisciplinary and integration of courses covering various domains like Accounting, Management, Finance, Taxation, Law, Marketing, Human Resource, Economics, Statistics, Information & Communication Technologies, Entrepreneurship, etc. leading to a post-graduate degree.

- a. The core courses have been selected considering the need for studying Commerce as a separate discipline and the required theoretical knowledge and practical exposure. Optional courses under Discipline Specific Elective Courses (DSEs) have been included with an idea to encompass all possible domains of knowledge, specialization, and skills facilitating interface with various sections of the society so that a student can have relevant knowledge with a wide choice of courses.
  - b. Summer Internship / Project Report involving application of knowledge in exploring/ analyzing/ solving issues related to a real-life situation and Viva-voce examination has been provided as Discipline Specific Elective to enable the students to have hands on experience in real life business situations and to learn by doing apart from textbook based theoretical knowledge.
2. All the courses are designed keeping in view the employability, research, and innovation in the field of Commerce and Business.
  3. The ICT based teaching learning andragogy and various interactive teaching and learning techniques like case studies, simulation, role play, etc., while delivering a lecture in a classroom situation, to have better engagement of the students and effective teaching learning process.
  4. Character building of students, development of holistic personality, values and ethics, etc., should be the prime focus in the teaching learning process so that they become good global citizens.

#### **4. PROGRAM OUTCOMES**

The learning outcome for each course has been carefully designed to help students to have experiential learning in various domains of Commerce discipline. A student will gain:

1. Disciplinary Knowledge
2. Communication skills
3. Critical Thinking
4. Cooperation/Team Work
5. Problem solving
6. Research Related Skills
7. Information and Communication Technology (ICT) digital literacy
8. Self-directed Learning
9. Moral and Ethical Awareness/Reasoning
10. Lifelong Learning
11. Multicultural Competence

12. Reflective Thinking, and
13. Scientific reasoning.

**Specific Outcome:** M.Com. Programme aims to equip students with the knowledge, skills and attitude to meet the challenges of the modern-day business organizations. The curriculum of M.Com. Degree provides a carefully selected subject combination of Accounting, Economics, Finance, Management, Tax, Marketing and Law etc. The programme aims to nurture the students in intellectual, personal, interpersonal and social skills with a focus on Holistic Education and development to make informed and ethical decisions and equips graduates with the skills required to lead management position. This programme brings out reflective and scientific thinking in the students which makes them inquisitive and curious to get deep insights of the business world and tackle the complex situations with much knowledge and wisdom.

1. Each post-graduate in commerce should be able to:
  - a) Demonstrate extensive and coherent knowledge of commerce and its applications in real business world;
  - b) Understanding of various concepts and theories providing strong academic foundation;
  - c) Demonstrate educational skills in areas of Marketing, Finance, Accounting, HR, Tax, Economics, and several other branches of Commerce;
  - d) Acquire various soft skills (like communication, organizing, and analytical) required to manage complete business situation as well as life situations;
  - e) Apply knowledge, understanding, and skills to identify the difficult/unsolved problems in rapidly changing environment and to collect the required information from possible range of sources and try to analyse and assess these problems using appropriate methodologies;
  - f) Fulfil one's learning requirements to provide an insight of research in Commerce and interdisciplinary areas while seeking research pursuits;
  - g) Apply one's disciplinary knowledge and transferable skills to new/unfamiliar contexts, rather than replicate curriculum content knowledge, to identify and analyze problems and issues and solve complex problems with well-defined solutions;
  - h) Good value systems leading to high ethical and moral conduct in society at large; Competencies and attitudes; and Ethical Values.
2. Master's Degree in Commerce results in giving comprehensive knowledge of Marketing, Human Resource Management, Business and Corporate Law, Economics, Finance, Accounting, Management, Tax and several other branches of Commerce that includes Investment, Insurance, and Banking. Thus, this programme helps students in building a concrete footing for advanced studies in Commerce and to stand with the requirement of business sector, insurance and banking seeking youth fit for employment.
3. Students undergoing this programme will be equipped to the world of work, particularly, work of the future. The student will get a first-hand exposure of working



in the real world.

4. Students completing this programme will be able to develop managerial knowledge and tactical dexterity, with a broader skill set and encourages them to seek out audacious, innovative solutions for today's business.
5. Completion of this programme will also enable the students to formulate business problems and provide innovative solutions thus, molding them into future visionaries, management leaders that are compassionate yet efficient.
6. The course provides an extreme and rigorous base for teaching, research, and allied business administrations.

## 5. OUTLINE OF THE PROGRAM

### 1. Duration of the Course

- a) This program will lead to the award of the following degrees and diplomas under Choice Based Credit System (CBCS) under the aegis of NEP-2020.

Degree	Duration	After completion of ...
1-Year Post-Graduate Diploma in Commerce	2 Semesters	3-Year Undergraduate B.Com. Course
2-Year Master in Commerce (without Research)	4 Semesters	3-Year Undergraduate B.Com. Course, 4-Year Undergraduate B.Com. (Hons.) Course and 4-Year Undergraduate B.Com. (Hons. with Research) Course
2-Year Master in Commerce (with Research)	4 Semesters	3-Year Undergraduate B.Com. Course, 4-Year Undergraduate B.Com. (Hons.) Course and 4-Year Undergraduate B.Com. (Hons. with Research) Course
1-Year Master in Commerce (with Research)	2 Semesters	4- Year Bachelor in Commerce (Hons.) with Research

### 2. Course Structure

- a) The syllabi for each program shall be drafted as per the NEP-20220 and UGC guidelines for Choice Based Credit System (CBCS), Learning Outcomes based Curriculum Framework (LOCF) based approach with an aim to equip the students with knowledge, skill, values and attitude.
- b) The University shall allow up to 20% of the total courses being offered in a particular program in a Semester through the online learning courses provided through **MOOC (SWAYAM/NPTEL)** platform. While making this decision, the Academic Council shall, inter alia, consider allowing online courses of **MOOC (SWAYAM/NPTEL)** if:
  - i. There is non-availability of suitable teaching staff for running a course in the Institution, or



- ii. The facilities for offering the elective papers (courses), sought for by the students are not on offer in the University, but are available on the **MOOC (SWAYAM/NPTEL)** platform,
  - iii. The courses offered on **MOOC (SWAYAM/NPTEL)** would supplement the teaching- learning process in the University,
  - iv. All other terms and conditions of accepting **MOOC (SWAYAM/NPTEL)** courses in the University shall be governed as per UGC (Credit Framework for Online Learning Courses through SWAYAM) Regulation, 2016 and any subsequent circular/ notification/ amendments thereto.
- c) The programs shall include the following type of courses:

Types of Course	1-Year Post-Graduate Diploma in Commerce		2-Year Master in Commerce (without Research)		2-Year Master in Commerce (with Research)		1-Year Master in Commerce (with Research)	
	No of Papers	Credit	No of Papers	Credit	No of Papers	Credit	No of Papers	Credit
Major Courses	5	20	5	20	5	20	-	-
Research Courses	2	8	2	8	2	8	2	8
Course work Courses	-	-	10	40	5	20	-	-
Discipline Specific Elective Courses	3	12	3	12	3	12	0	0
Project	-	-	-	-	1	20	2	32
<b>Total</b>	<b>10</b>	<b>40</b>	<b>20</b>	<b>80</b>	<b>16</b>	<b>80</b>	<b>4</b>	<b>40</b>

- i. Core Course/ Major Courses: A course, which shall compulsorily be studied by a student as a core requirement is termed as a Core or Major course.
- ii. Elective Course: Generally, a course which shall be chosen from a pool of courses and which shall be very specific or specialized or advanced or supportive to the discipline/ subject of study or which provide an extended scope or which enable an exposure to some other discipline/ subject/ domain or nurtures the student’s proficiency/skill shall be called an Elective Course which shall include:
  - a. Discipline Specific Elective (DSE) Course: Elective courses offered under the main discipline/subject of study shall be referred to as Discipline Specific Elective.
  - b. Grouping of Discipline Specific Electives (DSE) Courses: Taking the

specialised nature of courses into account, the syllabus included and divided the DSE courses under three Specialisation Groups:

- i. Accounting & Finance
  - ii. Marketing Management
  - iii. Human Resource Management
  - iii. Dissertation/Project: An Elective Course designed to acquire special/advanced knowledge, such as supplement study/support study to a project work, and a student studies such a course on his own with an advisory support by a teacher/faculty member shall be called dissertation/project. University shall introduce research component in Under-Graduate Courses through inclusion of the Project work/Dissertation which shall be considered as a special course involving application of knowledge in solving / analysing / exploring a real-life situation / difficult problem. A Project/ Dissertation work shall be of 12/20 credits. A Project/Dissertation work shall be given in lieu of a discipline specific elective paper.
  - iv. Practical/tutorials (One each with every core and discipline/generic specific elective paper): As per university guidelines under this category
  - v. Summer internship is a programme to develop professional ability through an appropriate training.
3. **Teaching Learning Process:** Multiple pedagogic techniques are used in imparting the knowledge both within and outside the classrooms. Listed below are some such techniques:
- a. Lectures
  - b. Tutorials
  - c. Power-point presentations
  - d. Case Studies
  - e. Role Play
  - f. Project work
  - g. Debates, Discussions, Quiz
  - h. Talks /workshops
  - i. Interaction with experts
  - j. Academic festivals
  - k. Visit to the Industries and organisations
  - l. Outstation field trips
  - m. Surveys designs
  - n. Internships
4. **Examination:**
- a. **Assessment Methods:** Besides the formal system of university examinations held at the end of each semester as well as mid-semester and class tests that are held regularly, the students are also assessed on the basis of the following:
    - i. Time-constrained examinations (say 2-hour or 3-hour tests) or Written assignments
    - ii. Closed-book and open-book tests (if applicable, rather than doing as a rule)
    - iii. Individual project reports (case-study or term papers within a given word limit) and Team project reports

- iv. Oral presentations, including seminar presentation
- v. Participation in class discussions
- vi. Ability to think critically and creatively to solve problems
- vii. Application of concepts during fieldwork
- viii. Reflexive Thinking
- ix. Engagement with peers and Peer and self-assessment etc. and any other pedagogic approaches as may be relevant keeping in view the learners' level, credit load and class size.
- x. Participation in extra and co-curricular activities
- xi. Critical assessment of Books / articles / research papers / thesis etc.
- xii. Problem based assignments
- xiii. Real life simulations
- xiv. Observation of practical skills (speaking, listening, problem solving within a peer group or a class)
- xv. Viva voce, interviews
- xvi. Computerised adaptive testing for MCQ

**5. Examination: The University Ordinances will be followed.**

**6. Assessment Methods & Question Paper Pattern - End Semester Examination**

- a. A variety of assessment methods that are appropriate to a given disciplinary/subject area and a programme of study will be used to assess progress towards the course/programme learning outcomes. Priority will be accorded to formative assessment. Progress towards achievement of learning outcomes will be assessed using the following: time-constrained examinations; closed-book and open-book tests; problem based assignments; practical assignment laboratory reports; observation of practical skills; individual project reports (case-study reports); team project reports; oral presentations, including seminar presentation; viva voce interviews; computerized adaptive testing; peer and self-assessment etc. and any other pedagogic approaches as per the context.

**i. Time Allowed: 3 Hrs. and Maximum Marks: 80**

1. The question paper shall consist of three sections.
2. Section A (20 Marks) is compulsory. It consists of 5 questions (all compulsory) of four marks each and covers the whole syllabus. Question should be numbered as 1 to 5.
3. Section B (30 marks) consist of 5 questions of 10 marks each with at least 1 question from each unit. The student has to attempt any 3 questions. Question should be numbered as 6 to10.
4. Section C (30 marks) consist of 5 questions of 15 marks each with at least 1 question from each unit. The student has to attempt any 2 questions. Question should be numbered as 11 to15.

**ii. Time Allowed: 2 Hrs. and Maximum Marks: 50**

1. The question paper shall consist of three sections.
2. Section A (15 Marks) is compulsory. It consists of 5 questions (all compulsory) of 3 marks each and covers the whole syllabus.

Question should be numbered as 1 to 5.

3. Section B (15 marks) consist of 5 questions of 5 marks each with at least 1 question from each unit. The student has to attempt any 3 questions. Question should be numbered as 6 to 10.
4. Section C (20 marks) consist of 5 questions of 10 marks each with at least 1 question from each unit. The student has to attempt any 2 questions. Question should be numbered as 10 to 15.

**7. Award of Certificate / Diploma / Degree etc.:**

- a. A Post-Graduate Diploma in Commerce shall be awarded if a student completes the following criterions:

Certificate / Diploma / Degree	Completion of Semester	Credit to be accumulated for award of Degree etc.	Exit Criterion
<b>POST GRADUATE DIPLOMA IN COMMERCE</b>	I and II Semester	40	A student may exit this programme and be awarded the degree, <b>POST GRADUATE DIPLOMA IN COMMERCE</b> , after securing 44 credits (40 from 2 semesters + 4 from the work based vocational courses). The work based -vocational courses will be offered by the Department during the summer terms or internship/ apprenticeship, to be earned by the student during the first & second semesters.

- b. Credit score earned by a student for any elective paper shall be included in the student’s overall score tally.
- c. The University department shall plan the number of seats per elective paper as per the facility and infrastructure available.
- d. For the purpose of computation of work-load per week the following mechanism shall be adopted:
  - i. 1 Credit = 1 Theory period of one-hour duration
  - ii. 1 Credit = 1 Tutorial period of one-hour duration
  - iii. 1 Credit = 1 Practical period of two-hour duration
- e. The university department/college/centre shall offer any number of choices of papers from different disciplines under Discipline Specific Elective as per the availability of the courses/faculty.
- f. Total minimum credit score earned to complete the program shall be 80 Credit for 2-Year Course and 40 credits for 1-Year Course.

**6. NOMENCLATURE OF THE DEGREE**

On completion of the course, the degree awarded to the successful students will be as **1-Year Post-Graduate Diploma in Commerce, 2-Year Master in Commerce (Without**

Research), 2-Year Master in Commerce (With Research), and 1-Year Master in Commerce (With Research).

The Course Certificate and Mark sheet should clearly indicate the specialisation subject such as, Accounting and Finance, Marketing Management, and Human Resource Management.

## 7. COURSE STRUCTRE

### Course Structure for the 1-YEAR POST-GRADUATE DIPLOMA IN COMMERCE under NEP-2020

NCF CREDIT LEVEL	SEME STER	COURSE CODE	TYPE OF COURSE	COURSE TITLE	CRED IT	TOTAL CREDIT
<b>6.0</b>	I	COM-CC-5110	MAJOR-17	Management Accounting	4	<b>20</b>
		COM-CC-5120	MAJOR-18	Dynamics of Entrepreneurship: Theories and Strategies	4	
		COM-CC-5130	MAJOR-19	Corporate Governance and Ethics	4	
		COM-CC-5140	MAJOR-20	International Trade and Business	4	
		COM-RC-5110	RC-1	Methodology For Business Research	4	
	II	COM-CC-5210	MAJOR-21	Intellectual Property Rights - Laws and Practices	4	<b>20</b>
		COM-DE-5210	DSE-1	Accounting & Finance/ Marketing Management/ HRM	4	
		COM-DE-5220	DSE-2	Accounting & Finance/ Marketing Management/ HRM	4	
		COM-DE-5230	DSE-3	Accounting & Finance/ Marketing Management/ HRM	4	
		COM-RC-5210	RC-2	Research and Publication Ethics	4	
<b>Total Credit</b>						<b>40</b>

**NB.:** A student may exit this programme and be awarded the degree, Post Graduate Diploma in Commerce, after securing 44 credits (40 from 2 semesters + 4 from the work based vocational courses). The work based -vocational courses will be offered by the Department during the summer vacation or internship/ apprenticeship, to be earned by the student during the first & second semesters.

**Course Structure for the  
2-YEAR MASTER IN COMMERCE (WITHOUT RESEARCH)  
under NEP-2020**

NCF CREDIT LEVEL	SEME STER	COURSE CODE	TYPE OF COURSE	COURSE TITLE	CRED IT	TOTAL CREDIT
<b>6.0</b>	I	COM-CC-5110	MAJOR-17	Management Accounting	4	<b>20</b>
		COM-CC-5120	MAJOR-18	Dynamics of Entrepreneurship: Theories and Strategies	4	
		COM-CC-5130	MAJOR-19	Corporate Governance and Ethics	4	
		COM-CC-5140	MAJOR-20	International Trade and Business	4	
		COM-RC-5110	RC-1	Methodology For Business Research	4	
	II	COM-CC-5210	MAJOR-21	Intellectual Property Rights - Laws and Practices	4	<b>20</b>
		COM-DE-5210	DSE-1	Accounting & Finance/ Marketing Management/ HRM	4	
		COM-DE-5220	DSE-2	Accounting & Finance/ Marketing Management/ HRM	4	
		COM-DE-5230	DSE-3	Accounting & Finance/ Marketing Management/ HRM	4	
		COM-RC-5210	RC-2	Research and Publication Ethics	4	
<b>6.5</b>	III	COM-CW-6110	COURSE WORK-1	Securities Analysis & Portfolio Management	4	<b>20</b>
		COM-CW-6120	COURSE WORK-2	Behavioural Finance	4	
		COM-CW-6130	COURSE WORK-3	Corporate Tax Planning	4	
		COM-CW-6140	COURSE WORK-4	Accounting Theory and Practice	4	
		COM-CW-6150	COURSE WORK-5	Management of Tourism and Leisure	4	
	IV	COM-CW-6210	COURSE WORK-6	Artificial Intelligence in Management	4	<b>20</b>
		COM-CW-6220	COURSE WORK-7	Micro Finance and Financial Inclusion	4	
		COM-CW-6230	COURSE WORK-8	Economic Planning and Policies	4	
		COM-CW-6240	COURSE WORK-9	Strategic Management	4	
		COM-CW-6250	COURSE WORK-10	Contemporary Trends in Banking and Insurance	4	
<b>Total Credit</b>						<b>80</b>

**Course Structure for the  
2-YEAR MASTER IN COMMERCE (WITH RESEARCH)  
under NEP-2020**

NCF CREDIT LEVEL	SEMESTER	COURSE CODE	TYPE OF COURSE	COURSE TITLE	CRED IT	TOTAL CREDIT
<b>6.0</b>	I	COM-CC-5110	MAJOR-17	Management Accounting	4	<b>20</b>
		COM-CC-5120	MAJOR-18	Dynamics of Entrepreneurship: Theories and Strategies	4	
		COM-CC-5130	MAJOR-19	Corporate Governance and Ethics	4	
		COM-CC-5140	MAJOR-20	International Trade and Business	4	
		COM-RC-5110	RC-1	Methodology For Business Research	4	
	II	COM-CC-5210	MAJOR-21	Intellectual Property Rights - Laws and Practices	4	<b>20</b>
		COM-DE-5210	DSE-1	Accounting & Finance/ Marketing Management/ HRM	4	
		COM-DE-5220	DSE-2	Accounting & Finance/ Marketing Management/ HRM	4	
		COM-DE-5230	DSE-3	Accounting & Finance/ Marketing Management/ HRM	4	
		COM-RC-5210	RC-2	Research And Publication Ethics	4	
<b>6.5</b>	III	COM-CW-6110	COURSE WORK-1	Securities Analysis & Portfolio Management	4	<b>20</b>
		COM-CW-6120	COURSE WORK-2	Behavioural Finance	4	
		COM-CW-6130	COURSE WORK-3	Corporate Tax Planning	4	
		COM-CW-6140	COURSE WORK-4	Accounting Theory and Practices	4	
		COM-CW-6150	COURSE WORK-5	Management of Tourism and Leisure	4	
	IV	COM-RC-6210	PROJECT	Project Report	20	<b>20</b>
<b>Total Credit</b>						<b>80</b>



**Course Structure for the  
1-YEAR MASTER IN COMMERCE (WITH RESEARCH)  
under NEP-2020**

NCF CREDIT LEVEL	SEME	COURSE CODE	TYPE OF COURSE	COURSE TITLE	CREDIT	TOTAL CREDIT
<b>6.5</b>	I	COM-RC-5110	PROJECT-1	Project Report	12	<b>20</b>
		COM-RC-5120	RC-1	Methodology For Business Research	4	
		COM-RC-5130	RC-2	Research And Publication Ethics	4	
	II	COM-RC-5210	PROJECT-2	Project Report	20	<b>20</b>
<b>Total Credit</b>						<b>40</b>

**Discipline Specific Electives - Groups and Papers**

Course Code	Course Type	Group	Elective Group	Course Title	Credit
<b>COM-DE-5210</b>	DSE-1A	A	Accounting & Finance	Working Capital Management	4
<b>COM-DE-5210</b>	DSE-1B	B	Marketing Management	Sustainable Marketing Management	4
<b>COM-DE-5210</b>	DSE-3C	C	Human Resource Management	Compensation Management	4
<b>COM-DE-5220</b>	DSE-2A	A	Accounting & Finance	Financial Services	4
<b>COM-DE-5220</b>	DSE-2B	B	Marketing Management	Omni-Channel Marketing	4
<b>COM-DE-5220</b>	DSE-2C	C	Human Resource Management	Leadership and Team Development	4
<b>COM-DE-5230</b>	DSE-3A	A	Accounting & Finance	Inventory Management	4
<b>COM-DE-5230</b>	DSE-3B	B	Marketing Management	Luxury Marketing	4
<b>COM-DE-5230</b>	DSE-3C	C	Human Resource Management	Collective Bargaining and Negotiation Skills	4

# **SEMESTER – I**

## COM-CC-5110: MANAGEMENT ACCOUNTING (Major-17)

**Credit: 04 (4 Lectures + 0 Tutorial + 0 Practical)**

**Total Credit Hour: 40 hours**

**Internal Assessment: 20 marks**

**End Semester Examination: 80 Marks**

**Total Marks: 100 Marks**

<i>Course Objective</i>	: <i>The course aims to impart the students, knowledge about the use of financial, cost and other data/information for the purpose of managerial planning, control and decision making.</i>
<i>Course Outcome</i>	: <i>Students will grasp management accounting fundamentals, techniques, and applications including budgeting, standard costing, marginal costing, relevant costing, pricing decisions, and activity-based costing.</i>
<i>Unit wise outcome</i>	<ol style="list-style-type: none"> <li>1. <i>Understand management accounting's nature, scope, and distinctions from financial and cost accounting.</i></li> <li>2. <i>Apply various tools like budgeting, standard costing, and ratio analysis for decision-making and performance evaluation.</i></li> <li>3. <i>Analyze techniques and concepts related to cost control, reduction, and management.</i></li> <li>4. <i>Master budget preparation, budgetary control essentials, and variance analysis for effective financial management.</i></li> <li>5. <i>Utilize relevant costing, pricing methods, and advanced costing techniques like activity-based costing and target costing for strategic decision-making.</i></li> </ol>
UNIT – I	: <b>Management Accounting:</b> Management Accounting - Concept, Meaning, Objectives, Nature, Scope, Advantages, Functions, and Role in an Organisation; Difference between Financial Accounting and Management Accounting, and Cost and Management Accounting; Management Accounting Techniques-Financial Planning, Financial Statement Analysis, Fund Flow Analysis, Cash Flow Statement, Standard Costing, Budgetary Control, Marginal Costing, Ratio Analysis, Cost Benefit Analysis, and Statistical Analysis; Cost Control and Cost Reduction-Concept, Features, Advantages, Disadvantages, Comparison, and Techniques; Cost Management-Concept, Objectives, Types, and Techniques.

UNIT- II	: <b>Budgeting:</b> Budgeting-Meaning, Objectives, Classification, Advantages, Limitations, Essentials of Effective Budgeting, and Budget and Budgetary Control; Preparation of Budget-Sales Budget, Production Budget, Materials Budget, Purchase Budget, Direct Labour Budget, Overhead Budget, Capital Expenditure Budget, Cash Budget, and Master Budget; Fixed versus Flexible Budgeting; Zero Based Budgeting-Concept, Merits and Demerits; Performance Budgeting; Budgetary Control-Concept, Objectives, Essentials, Budgetary Control Ratios, Advantages, and Limitations.
UNIT – III	: <b>Standard Costing:</b> Concept, Meaning, Standard Cost versus Estimated Cost, Objectives, Standard Costing versus Budgeting, Advantages, and Limitations; Material, Labour and Overhead Variances-Concept and Classification, and Practical Problems; Sales Variance-Concept and Classification; Control Ratios-Concept and Computation.
UNIT – IV	: <b>Marginal Costing:</b> Marginal Costing-Concept, Meaning, Managerial Applications, Limitations; Marginal Cost versus Marginal Costing; Marginal Costing versus Absorption Costing; Marginal Cost Equation and Contribution Margin; Profit-Volume Ratio-Concept and Computation; Cost-Volume-Profit Analysis-Break Even Analysis and Break Even Point, Break Even Chart, and Assumption of Break Even Analysis; Assessment of Impact of changes in Sales Price, Volume, Variable Costs, and Fixed Costs on Profits through Practical Problems; Computation of Required Sales for Desired Profit; Margin of Safety-Concept and Computation.
UNIT – V	: <b>Relevant Costs for Decision Making:</b> Relevant Cost-Concept and Meaning; Differential Cost-Concept and Meaning; Decision Making Process; Pricing-Meaning, Objectives, Need, Factors influencing Pricing Decision, and Methods; Responsibility Accounting-Concept, Essentials, and Applications; Segment Performance-Concept and Measurement; Transfer Pricing-Concept and Methods; Scope and Limitations of Conventional Financial Accounting; Activity Based Costing-Concept, Steps Involved, Merits, Demerits, and Practical Problems; Target, Life Cycle, and Kaizen, Throughput, and Backflush Costings-Meaning, Definition, and Features.

Unit	Weightage of marks	Theory	Practical / Numerical
<b>Unit -I</b>	20%	✓	-
<b>Unit-II</b>	20%	✓	✓
<b>Unit-III</b>	20%	✓	✓
<b>Unit-IV</b>	20%	✓	✓
<b>Unit-V</b>	<b>20%</b>	✓	✓

**Practical Exercises:**

1. Develop various budgets including sales, production, materials, labor, overhead, and cash budgets for a hypothetical organization, considering different scenarios and constraints.
2. Calculate material, labor, and overhead variances based on standard costs versus actual costs, and analyze the implications for performance evaluation and cost control.
3. Participate in a simulation where students analyze the impact of changes in sales price, volume, variable costs, and fixed costs on profits using marginal costing techniques.
4. Analyze real-world business scenarios and apply relevant cost and differential cost concepts to make decisions regarding pricing, product mix, and outsourcing.
5. Implement activity-based costing in a case study scenario, identifying cost drivers, allocating costs to activities, and analyzing the accuracy and benefits of this costing method compared to traditional costing methods.

**Recommended books:**

1. Murthy A and Gurusamy S, Management Accounting- Theory &Practice, Vijay Nicole Imprints Pvt. Ltd .Chennai
2. Charles T. Horngren and Gary Sundem, N, Introduction to Management Accounting, Prentice Hall
3. Sharma and Shashi K. Gupta, Management Accounting, Kalyani Publishers
4. Reddy, T.S. & Dr. Hariprasad Reddy, Y, Management Accounting, Margham Publications, Chennai.
5. Hansen - Mowen, Cost Management Accounting and Control, South Western College
6. Shashi K. Gupta &R.K. Sharma -Management Accounting Principles and Practice – Kalyani Publishers
7. Saxena & Vashist-Advanced Cost and Management accounting-Sultan Chand
8. J.K.Aggarwal, R.K.Aggarwal, M.L.Sharma – Accounting for Managerial Decisions – Ramesh Book Depot., Jaipur.
9. R. Kishore – Advance Management Accounting – Taxamn allied Services Pvt. Ltd.
10. M.Y. Khan, P.K.Jain – Management Accounting – Tata Mcgraw Hill.
11. Horngren, Sundem, Stratton – Introduction to Management Accounting - Pearson Education
12. Anthony, Robat N., Hawkins and Merchant Management Accounting

**Note: Latest edition of the textbooks should be used.**

## COM-CC-5120-DYNAMICS OF ENTREPRENEURSHIP: THEORIES AND STRATEGIES (Major-18)

**Credit: 04 (4 Lectures + 0 Tutorial + 0 Practical)**

**Total Credit Hour: 40 hours**

**Internal Assessment: 20 marks**

**End Semester Examination: 80 marks**

**Total Marks: 100 Marks**

<i>Course Objective</i>	:	<i>The course aims to provide an in-depth understanding of the psychological dynamics that underpin successful entrepreneurship. It explores key theories, characteristics, and traits essential for developing an entrepreneurial mind-set, effective motivation and decision-making strategies, fostering creativity and innovation, managing risk and uncertainty, and maintaining mental wellbeing throughout the entrepreneurial journey.</i>
<i>Course Outcome</i>	:	<i>Through this course, students will acquire practical tools and insights to thrive in dynamic business environments and sustain long-term entrepreneurial success.</i>
<i>Unit-wise Outcome</i>	:	<ol style="list-style-type: none"> <li><i>1. To delve into entrepreneurial traits, including innovation and resilience, alongside psychological theories like Achievement Motivation Theory and focuses on mindset development, emphasizing self-awareness, resilience building, and leveraging mentorship.</i></li> <li><i>2. To explore motivation drivers and cognitive biases in decision-making, aiming for informed choices.</i></li> <li><i>3. To unpack the creative process and innovation management, fostering a culture of creativity and effective idea implementation.</i></li> <li><i>4. To tackle risk perception, coping mechanisms, and risk management strategies to navigate uncertainties.</i></li> <li><i>5. To address psychological challenges in entrepreneurship, promoting mental wellbeing and sustaining success through resilience and adaptive strategies.</i></li> </ol>
<b>UNIT – I</b>	:	<b>Entrepreneurial Mind-set:</b> Definition & Importance of Entrepreneurial Mind-sets ; Characteristics & Traits of Successful Entrepreneurs: Innovation & Creativity; Risk Taking; Proactiveness; Resilience; Adaptability; Psychological

		Theories: Achievement Motivation Theory (McClelland); Social Cognitive Theory (Bandura); Locus of Control Theory (Rotter); Risk-Taking Theory; & Passion Theory; Developing the Mindset: Self-Awareness; Building Resilience; Growth Mindset; & Others (Mentorship; Networking).
UNIT- II	:	<b>Motivation and Decision-Making:</b> Motivation Drivers: Passion; Desire for Independence; Financial Goals; Making a Difference; Learning and Growth; & Other Key Motivators; Cognitive Biases in Decision-Making: Overconfidence Bias; Sunk Cost Fallacy; Confirmation Bias; anchoring; Decision-Making Process: Heuristics as a Starting Point; Decision-Making Frameworks; Data-Driven Approaches; Seeking Diverse Perspectives; Balancing Intuition and Analysis
UNIT – III	:	<b>Creativity and Innovation:</b> Creative Process: Divergent Thinking; & Convergent Thinking; Creativity in Teams: Brainstorming; Design Thinking; Ensuring Psychological Safety; Diversity of Thought; Innovation Management: Idea Evaluation; Prototyping; Open Innovation Strategies; Building a Culture of Innovation; Scaling and Implementation.
UNIT – IV	:	<b>Risk and Uncertainty:</b> Risk Perception and Tolerance; Coping Mechanisms for Uncertainty: Strategic Planning and Goal Setting; Seeking Information; Building a Support Network; Developing a Positive Mindset; Risk Management Strategies: Diversification; Contingency Planning; Financial Risk Management; Continuous Risk Monitoring and Communication; Crisis Management and Response Planning.
UNIT – V	:	<b>The Entrepreneurial Journey and Wellbeing:</b> Psychological Challenges of Entrepreneurship; Maintaining Mental Well Being: Stress Management Techniques; Work-Life Balance Strategies; Mindfulness and Mental Health Practices; Navigating the Entrepreneurial Rollercoaster: Accepting the Emotional Journey; Building Emotional Intelligence; Developing Coping Mechanisms; Seeking Professional Help When Needed; Sustaining Long-Term Success: Continuous Personal and Professional Growth; Building a Sustainable Business Model; Adapting to change and Overcoming Setbacks.



Unit	Weightage of marks	Theory	Practical / Numerical
<b>Unit – I</b>	20%	✓	✓
<b>Unit – II</b>	20%	✓	✓
<b>Unit – III</b>	20%	✓	✓
<b>Unit – IV</b>	20%	✓	✓
<b>Unit – V</b>	<b>20%</b>	✓	✓

**Practical Exercises:**

1. Self-Assessment for Entrepreneurial Traits: Use a validated assessment tool to identify your entrepreneurial strengths and areas for growth.
2. Mindfulness Meditation: Practice daily mindfulness exercises to enhance self-awareness and manage stress effectively.
3. Case Study Analysis: Analyze real-life entrepreneurial cases to understand how successful entrepreneurs navigated challenges and capitalized on opportunities.
4. Creative Problem-Solving Workshop: Engage in brainstorming sessions or design thinking workshops to tackle business problems creatively and develop innovative solutions.
5. Risk Perception Exercise: Assess your risk tolerance through scenario-based exercises and reflect on how it influences your decision-making process.
6. Networking Events: Attend entrepreneurship networking events to expand your professional network and learn from experienced entrepreneurs.
7. Business Model Canvas Development: Work on creating a business model canvas for a potential venture, focusing on key components like value proposition and customer segments.
8. Resilience Building Activities: Participate in resilience-building activities such as goal setting, visualization exercises, and reflection journaling to strengthen your ability to bounce back from setbacks..

**References:**

1. The Vault of Vishnu by Ashwin Sanghi: Westland Publication.
2. Mindset: The New Psychology of Success Random House.
3. Entrepreneurial Development by S.S Khanka:
4. The Lean Start-up: How Today’s Entrepreneurs Use continuous Innovation to Create Radically Successful Business by Eric Ries: Crown Publishing Group.
5. Entrepreneurship: New Venture Creation by Dr. C. Bhattacharya: Sage Publication India Pvt Ltd.
6. Grit: The Power of Passion and Perseverance by Angela Duckworth Scribner.
7. Originals: How Non-Conformists Move the World by Adam Grant: Publisher: Viking.
8. The Innovators’ Dilemma: when New Technologies Cause Great firms to Fail: Harvard business Review Press.

**Note: Latest edition of the textbooks should be used.**

## COM-CC-5130 – CORPORATE GOVERNANCE AND ETHICS (Major-19)

**Credit: 04 (4 Lectures + 0 Tutorial + 0 Practical)**

**Total Credit Hour: 40 hours**

**Internal Assessment: 20 marks**

**End Semester Examination: 80 marks**

**Total Marks: 100 Marks**

<i>Course Objective</i>	: <i>To impart knowledge on governance which ensure ethics in corporate management and provide an understanding on legal enforcement for management of corporate health in the interest of shareholder &amp; public.</i>
<i>Course Outcome</i>	: <i>By the course's end, students will grasp business ethics, governance structures, and CSR principles. They'll analyze ethical dilemmas, apply Gandhian management principles, assess corporate governance globally and in India, and understand CSR regulations and reporting. This course aims to cultivate ethical decision-making, effective governance, and sustainable business practices in future leaders.</i>
<i>Unit wise Course outcome</i>	: <i>1. Understand business ethics and its significance in decision-making. 2. Analyze Gandhian principles and their relevance in modern management. 3. Evaluate corporate governance practices globally and in India. 4. Assess governance structures and roles within organizations. 5. Discuss the dimensions and regulatory aspects of CSR, including reporting.</i>
UNIT – I	: <b>Business Ethics:</b> Business ethics – meaning, significance, scope – factors responsible for ethical and unethical business decision. Unethical practices in Business – Business ethics in India – Ethics training programme.
UNIT- II	: <b>Different Approaches of Business Ethics:</b> Gandhian Approach in Management & Trusteeship - Gandhian approach in Management & Trusteeship: Gandhiji's Doctrine of <i>Satya</i> & <i>Ahimsa</i> , Concept, importance & relevance of Trusteeship Principle in modern business.

UNIT – III	: <b>Corporate Governance:</b> Corporate Governance, Meaning, Objectives, Need, Importance, Principles, Rationale of Corporate Governance and Organisation success. Corporate governance in India and in developed countries.
UNIT – IV	: <b>Levels of Governance Structure (as per Companies Act, 2013 and 2020):</b> Corporate governance and role, responsibilities and powers - Board of Directors, Types of Directors, Women Director, Corporate Management Committee and Divisional Management Committee.
UNIT – V	: <b>Corporate Social Responsibility:</b> Corporate Social Responsibility – definition – nature – levels – phases and approaches, principles, Indian models – dimensions. Regulations and Provisions under various regulatory framework; Corporate social reporting - Objectives of Corporate Social Reporting and case studies.

Unit	Weightage of marks	Theory	Practical / Numerical
Unit -I	20%	✓	
Unit-II	20%	✓	✓
Unit-III	20%	✓	
Unit-IV	20%	✓	✓
Unit-V	20%	✓	✓

### Practical Exercises:

1. Case Study Analysis: Analyze real-life scenarios of ethical and unethical business practices, discussing the factors responsible and potential consequences.
2. Ethics Training Workshop: Conduct workshops or seminars focusing on ethical decision-making processes and strategies to handle ethical dilemmas in business settings.
3. Corporate Governance Simulation: Engage in a simulated corporate governance exercise, where participants take on roles in a board of directors and make decisions based on governance principles.
4. Corporate Social Responsibility Project: Collaborate with local communities or NGOs to develop and implement CSR initiatives addressing relevant social or environmental issues.
5. Trusteeship Role-Play: Organize role-playing activities based on Gandhian trusteeship principles, highlighting the importance of ethical leadership and responsible management.
6. Corporate Governance Audit: Conduct a mock corporate governance audit of a fictional company, evaluating its adherence to governance principles and identifying areas for improvement.
7. Ethical Decision-Making Scenarios: Present participants with various ethical dilemmas commonly faced in business, and facilitate group discussions on the best course of

action.

8. CSR Reporting Analysis: Examine CSR reports of different companies, evaluating the effectiveness of their CSR initiatives and comparing them against regulatory requirements and industry standards.

**References:**

1. Banerjee, S. B. (2007). Corporate Social Responsibility: The Good, The Bad and The Ugly. Cheltenham: Edward Elgar Publishing.
2. Kumar, S. (2010). Corporate Governance. Oxford, England: Oxford University Press.
3. Monks, R. A. G., & Minow, N. (2011). Corporate Governance, New Jersey: John Wiley and Sons.
4. Dr. Neeru Vasishth and Dr. Namita Rajput - Corporate Governance values and ethics, Taxmann Publications Pvt Ltd, New Delhi.
5. S. Sanakaran – International Business & Environment, Margham Publication, Chennai.
6. Dr. S.S. Khanka – Business Ethics and Corporate Governance, S.Chand Publication.
7. Sundar. K, Business Ethics and Value, Vijay Nichole Prints, Chennai.
8. Taxmann - Corporate Governance, Indian Institute of Corporate Affairs,
9. A.C. Fernando, K.P. Muralidharan & E.K. Satheesh – Corporate Governance, Principles, Policies and Practices, Pearson Education.

**Note: Latest edition of the textbooks should be used.**

## COM-CC-5140 - INTERNATIONAL TRADE AND BUSINESS (Major - 20)

**Credit: 04 (4 Lectures + 0 Tutorial + 0 Practical)**

**Total Credit Hour: 40 hours**

**Internal Assessment: 20 marks**

**End Semester Examination: 80 Marks**

**Total Marks: 100 Marks**

<i>Course Objective</i>	: <i>This course will provide students with the knowledge, skills, and abilities to understand the global economic, political, cultural and social environment within which firms operate. It will examine the strategies and structures of international business and assess the special roles of an international business's various functions. It will also prepare students to formulate and execute strategies, plans, and tactics to succeed in international business ventures.</i>
<i>Course Outcome</i>	<i>Students will grasp international business concepts, theories, legal procedures, economic integrations, and MNC operations through real cases.</i>
<i>Unit wise Course Outcome</i>	: <i>By the course's end, students will:</i> <ol style="list-style-type: none"> <li><i>1. Understand the concept of International Business and International Business Environment</i></li> <li><i>2. Understand different theories of International Business.</i></li> <li><i>3. Understand the legal procedures involved in International Business.</i></li> <li><i>4. Recognize the different types of economic integrations.</i></li> <li><i>5. Understand and Analyze the operations of MNCs through real case assessment.</i></li> </ol>
UNIT-I	: <b>International Business:</b> International Business-Meaning, Nature, scope and importance- Stages of internationalization of Business; Methods of entry into foreign markets: Licensing, Franchising, Joint Ventures, Strategic Alliances, Merger, Subsidiaries and Acquisitions, Framework for analyzing International Business Environment- Domestic, Foreign and Global Environment; Recent Developments in International Business.
UNIT- II	: <b>Theoretical Foundations of International Business:</b> Theory of Mercantilism, Theory of Absolute and Comparative Cost Advantage, Haberler's Theory of Opportunity Cost, Heckscher-

	Ohlin Theory, Market Imperfections Approach; Product Life Cycle Approach, Transaction Cost Approach, Dunning's Eclectic Theory of International Production.
UNIT-III	: <b>Legal framework of International Business:</b> Nature and complexities: Code and common laws and their implications to Business; International Business contract- legal provisions, Payment Terms.
UNIT-IV	: <b>Multi-Lateral Agreements &amp; Institutions:</b> Economic Integration – Forms, Free Trade Area, Customs Union, Common Market and Economic Union; Regional Blocks: Developed and Developing Countries- NAFTA, EU, SAARC, SAFTA, ASEAN, BRICS, OPEC; Promotional role played by IMF, World Bank & its affiliates- IFC, MIGA and ICSID; ADB; Regulatory role played by WTO & UNCTAD.
UNIT-V	: <b>Multinational Companies (MNCs) and Host Countries:</b> MNCs – Nature and characteristics, Decision Making-Intra Firm Trade and Transfer Pricing; Technology Transfer; Employment and Labour relations; Management Practices; Host Country Government Policies-International Business and Developing countries: Motives of MNC operations in Developing Countries - Challenges posed by MNCs.

Unit	Weightage of marks	Theory	Practical / Numerical
Unit -I	20%	✓	✓
Unit-II	20%	✓	✓
Unit-III	20%	✓	✓
Unit-IV	20%	✓	✓
Unit-V	20%	✓	✓

**Practical exercises:**

1. Case Studies on International Market Entry: Analyze real-world examples of companies entering foreign markets using different methods such as licensing, joint ventures, or acquisitions.
2. Market Entry Simulation: Participate in a simulated exercise where teams represent companies and strategize their entry into international markets, considering factors like cultural differences and legal frameworks.
3. International Business Environment Analysis: Conduct research on recent developments in international business, analyzing the domestic, foreign, and global environments, and discussing their implications for business strategies.
4. Legal Framework Workshop: Attend a workshop on international business contracts and

legal provisions, with interactive sessions on negotiating terms and understanding payment terms.

5. Multilateral Agreement Debate: Organize a debate or discussion forum on the advantages and disadvantages of economic integration forms such as free trade areas or customs unions, focusing on their impact on international business.
6. Case Studies on Multinational Companies: Study cases of multinational companies operating in different host countries, analyzing their decision-making processes, technology transfer practices, and management approaches.
7. Country Risk Analysis Project: Collaborate on a project to assess the risks and opportunities of doing business in specific developing countries, considering factors like political stability, economic conditions, and regulatory environments.
8. Role-play Negotiation: Engage in role-playing exercises where participants take on the roles of multinational company representatives and host country government officials, negotiating business agreements and addressing challenges posed by multinational operations.

### References:

1. Charles W.L. Hill, Global Business Today- University of Washington.
2. Charles W.L. Hill, International Business: Competing in the Global Market Place- McGraw Hill, New York.
3. Charles W. L. Hill, Chow How Wee & Krishna Udayasankar, International Business: An Asian Perspective- McGraw Hill, New York.
4. Donald Ball, Michael Geringer, Michael Minor & Jeanne McNett, International Business: The Challenge of Global Competition- McGraw Hill, New York.
5. Alan M Rugman & Simon Collinson, International Business: Pearson Education, Singapore.
6. Paul R. Krugman & Maurice International Economics: Theory and Policy - Obstfeld Pearson Education Singapore
7. John Daniels, Lee Radebaugh, Daniel Sullivan, International Business: Environments & Operations- Prentice Hall, New Delhi.
8. Sumati Varma, International Business. Ane Books Pvt. Ltd, New Delhi, 2011.
9. Subba Rao, International Business: Text and Cases- Himalaya Publishing House Pvt. Ltd. Mumbai.
10. Francis Cherunilam, International Business: Text and Cases- PHI Learning Pvt. Ltd. New Delhi.
11. V.K. Bhalla, - S. Chand & Company Pvt. Ltd. New Delhi. International Business
12. K. Aswathappa, International Business, Tata McGraw Hill Publishing Company Limited. New Delhi.

*Note: Students are advised to use latest edition of text books.*



## COM-RC-5110– METHODOLOGY FOR BUSINESS RESEARCH (RC-1)

**Credit: 04 (4 Lectures + 0 Tutorial + 0 Practical)**

**Total Credit Hour: 40 hours**

**Internal Assessment: 20 marks**

**End Semester Examination: 80 marks**

**Total Marks: 100 Marks**

<i>Course Objective</i>	: <i>The course aims to inculcate research aptitude among the students and to enable them to prepare project report based on empirical data.</i>
<i>Course Outcome</i>	: <i>After completion of the course, students will be able to outline the significance of Research and Research Methodology and to analyze the problems in conducting social science research in India; formulate Research Problem and Research Design; determine the sample size in consonance with the research problem and research design; collect and tabulate required primary and secondary data for analysis; and prepare a report on the basis of collected data.</i>
<i>Unit wise Course Outcome</i>	: <i>1. Understand research approaches, types, methodology, and criteria for good research. Formulate research problems and questions effectively. 2. Define research problems, conduct literature reviews, and database analyses. Apply principles of sampling and determine sample sizes accurately. 3. Differentiate data types, methods of collection. Tabulate, present data ensuring reliability, validity, and address limitations effectively. 4. Develop hypotheses, apply statistical tools for testing. Interpret results using software such as SPSS for data analysis. 5. Identify report types, qualities, steps in writing. Communicate findings effectively, adhering to format and presentation style.</i>
UNIT – I	: <b>Introduction:</b> Research-Approaches and types; Research and Research Methodology; Research Process; Criteria of Good Research; Problems in conducting social science research in India, Research Problem, Research Gap Analysis, Research Questions, Synopsis and Research Plan.
UNIT- II	: <b>Research Design and Sampling Design:</b> Defining the Research Problem and Research Design; Components, selection and

	formulation of Research Problem related to economics, commerce and business; Literature Review and Systematic Literature Review; Database Analysis (SCOPUS, WEB OF SCIENCE, GOOGLE SCHOLAR); Research Design- Features and types of Research Design. Universe, Target Population, Census and Sample; Principle of sampling; Essentials of a good sampling; Methods of sampling; Determination of sample size; Sample Distribution.
UNIT – III	: <b>Data Collection and Presentation:</b> Types of data; Methods of collection of primary data: Collection of Secondary Data; Use of computer and internet in collection of data; limitation of primary and secondary data. Tabulation of data for analysis. Data Presentation, Reliability and Validity of the data – Methods and usages and analysis of results. Preparation of Questionnaire / Schedules, Types of Questions, Consistency of questionnaire, Scales.
UNIT – IV	: <b>Hypothesis Development and Testing (only through Software):</b> Hypothesis – Concept and types, Research Variables, Research models, Development of Hypothesis, Statistical error, Hypothesis Testing: Parametric and non-parametric tools – T test, Z Test, Chi Square test, F Test, ANOVA and MANOVA; Correlation and regression, Factor Analysis, Use of SPSS for Data analysis, Interpretation of Results.
UNIT – V	: <b>Report Writing:</b> Types of Research Report: Qualities of good report, steps in report writing, format of report, presentation style.

Unit	Weightage of marks	Theory	Practical / Numerical
Unit -I	10%	✓	✓
Unit-II	25%	✓	✓
Unit-III	25%	✓	✓
Unit-IV	30%	✓	✓
Unit-V	10%	✓	✓

### Practical Exercise:

Students are required to:

1. Identifying a research problem, and corresponding research gap.
2. Prepare and develop a Research Plan.
3. Develop a systematic literature review, hypothesis building, and research model.
4. Assess and prepare a questionnaire / schedule.

### References:

1. Madan, P., Paliwal, V., & Bhardwaj, R. (2012). Research Methodology-Methods &

- Techniques. New Delhi: New Age International Publishers.
2. Kothari, B. L. (2007). Research Methodology: Tools and Techniques. Jaipur: ABD Publishers.
  3. Borse, M. N. (2012). Research Methodology—Modern, Methods & New Techniques. Jaipur: Shree Niwas Publishers.
  4. Rao, K. V. (1994). Research Methodology in Commerce and Management. Noida, Uttar Pradesh: Sterling Publishers Private Limited.
  5. Sharma, R. D., & Chahal, H. (2006). Research Methodology in Commerce and Management. New Delhi: Anmol Publications.

**Note: Latest edition of the textbooks should be used.**

## **SEMESTER – II**

## COM-CC-5210-INTELLECTUAL PROPERTY RIGHTS: LAWS AND PRACTICES (Major-18)

**Credit: 04 (4 Lectures + 0 Tutorial + 0 Practical)**

**Total Credit Hour: 40 hours**

**Internal Assessment: 20 marks**

**End Semester Examination: 80 marks**

**Total Marks: 100 Marks**

<i>Course Objective</i>	: <i>The main objective of the IPR is to make the students aware of their rights for the protection of their invention done in their project work and to get registration in our country and foreign countries of their invention, designs and thesis or theory written by the students during their project work and for this they must have knowledge of patents, copy right, trademarks, designs and Information Technology Act.</i>
<i>Course Outcome</i>	: <i>The students once they complete their academic projects, they get awareness of acquiring the patent. They also learn to have copyright for their innovative works. They also get the knowledge of plagiarism in their innovations which can be questioned legally</i>
<i>Unit wise Course outcome</i>	<ol style="list-style-type: none"> <li>1. <i>Understand the meaning, origin, nature of intellectual property, TRIPS, and WTO. Recognize various types of IPR.</i></li> <li>2. <i>Comprehend patents, types, registration procedures, rights, and duties. Understand copyrights, registration, terms, piracy, and infringement.</i></li> <li>3. <i>Recognize trademarks, registration, infringement, and related offenses. Understand domain names in cyberspace, passing off, and penalties.</i></li> <li>4. <i>Understand design meaning, registration, cancellation, and international conventions. Explore Semiconductor Integrated Circuits and Layout Design Act.</i></li> <li>5. <i>Learn about the Information Technology Act, its provisions on e-commerce, e-governance, digital signatures, and electronic signatures. Explore cybercrime laws.</i></li> </ol>
UNIT – I	: <b>Introduction to IPR:</b> Meaning of property, Origin, Nature, Meaning of Intellectual Property Rights; Introduction to TRIPS and WTO. Kinds of Intellectual property rights - Copy Right, Patent, Trade Mark, Trade Secret and trade dress, Design, Layout Design,

		Geographical Indication, Plant Varieties and Traditional Knowledge.
UNIT- II	:	<b>Patent Rights and Copyrights</b> - Origin, Meaning of Patent, Types, Inventions which are not patentable, Registration Procedure, Rights and Duties of Patentee, Assignment and license, Restoration of lapsed Patents, Surrender and Revocation of Patents, Infringement, Remedies & Penalties. Copyright-Origin, Definition & Types of Copyright, Registration procedure, Assignment & license, Terms of Copyright, Piracy, Infringement, Remedies, Copyrights with special reference to software.
UNIT – III	:	<b>Trademarks</b> - Origin, Meaning & Nature of Trademarks, Types, Registration of Trademarks, Infringement & Remedies, Offences relating to Trademarks, Passing Off, Penalties. Domain Names on cyber space.
UNIT – IV	:	<b>Design</b> - Meaning, Definition, Object, Registration of Design, Cancellation of Registration, International convention on design, functions of Design. Semiconductor Integrated Circuits and Layout Design Act-2000.
UNIT – V	:	<b>Information Technology Act-2000</b> – Introduction; E-Commerce and legal provisions; E- Governance and legal provisions; Digital signature and Electronic Signature. Cybercrimes,

Unit	Weightage of marks	Theory	Practical / Numerical
<b>Unit -I</b>	20%	✓	✓
<b>Unit-II</b>	20%	✓	✓
<b>Unit-III</b>	20%	✓	✓
<b>Unit-IV</b>	20%	✓	✓
<b>Unit-V</b>	<b>20%</b>	✓	✓

### Practical Exercise:

Students are required to:

1. Trademark Search and Registration: Conduct a practical exercise where participants research and apply for trademark registration for a hypothetical product or business name, learning about the registration process and requirements.
2. Copyright Protection for Creative Works: Participants create original works such as artwork, literature, or music, and then explore the process of copyright registration to protect their intellectual property.
3. Patent Application Drafting Workshop: Engage in drafting patent applications for innovative inventions, covering aspects like claims, descriptions, and drawings, with guidance from legal experts.

4. Intellectual Property Infringement Case Study: Analyze real-world cases of intellectual property infringement, discussing legal principles and remedies available to rights holders.
5. Domain Name Dispute Resolution Simulation: Participate in a simulated dispute resolution process for domain name conflicts, understanding the legal framework and procedures for resolving disputes.
6. Design Registration Process: Guide participants through the process of registering designs for products or visual elements, emphasizing the importance of protecting design rights in various industries.
7. Digital Signature Implementation: Learn about digital signatures and electronic authentication methods through practical exercises involving the creation and verification of digital signatures.
8. Cybercrime Prevention Workshop: Attend a workshop on cybersecurity and cybercrime prevention, focusing on practical tips and strategies to safeguard digital assets and combat online threats..

#### **References:**

1. G.B. Reddy, Intellectual Property Rights and the Law, Gogia Law Agency.
2. S. R. Myneni, Law of Intellectual Property, Asian Law House.
3. D.P. Mittal (Taxman Publication), Indian Patents Law and Procedure
4. B.L. Wadera, Patents, trademarks, copyright, Designs and Geographical Judications.
5. P. Narayanan (Eastern Law House), Intellectual Property Law
6. N.S. Gopalakrishnan & T.G. Agitha, Principles of Intellectual Property (2009), Eastern Book Company, Lucknow

**Note: Latest edition of the textbooks should be used.**



## COM-DE-5210 (Group-A) -WORKING CAPITAL MANAGEMENT (DSE-A1)

**Credit: 04 (4 Lectures + 0 Tutorial + 0 Practical)**

**Total Credit Hour: 40 hours**

**Internal Assessment: 20 marks**

**End Semester Examination: 80 marks**

**Total Marks: 100 Marks**

<i>Course Objective</i>	:	<i>Managing a company's short-term resources is both an art and a science. This course will enable students to manage activities in the area of working capital in an enterprise and help the students to do advance study in the field of financial-management through detailed analysis of financial statements, liquidity crises, cash optimization, credit analysis etc. for effective maintaining funds for ongoing activities and keeping those funds liquid, mobile, and available for a masterful uses in business.</i>
<i>Course Outcome</i>	:	<i>The student will learn how to apply sound techniques for managing working capital of an enterprise.</i>
<i>Unit wise Course outcome</i>		<ol style="list-style-type: none"> <li>1. <i>Understand the concept, importance, types, and factors affecting working capital requirements. Differentiate between liquidity and profitability.</i></li> <li>2. <i>Learn approaches to determine a suitable financing mix and banking policy. Understand managing credit risk and working capital finance disbursement.</i></li> <li>3. <i>Explore aspects of cash management, motives for holding cash, and factors determining the optimum cash balance. Analyze cash management models.</i></li> <li>4. <i>Understand trade credit objectives, credit policies, and dimensions of receivable management. Learn collections strategies and the role of factoring.</i></li> <li>5. <i>Conduct a techno-financial analysis of working capital. Integrate working capital with capital investment processes and explore management practices in India.</i></li> </ol>
UNIT – I	:	<b>Introduction:</b> Concept & Importance of Working Capital, Types of Working Capital, Factors Affecting Working Capital Requirements, Estimation of Working Capital Requirements, Liquidity Vs. Profitability.

UNIT- II	:	<b>Approaches to determine an appropriate financing mix,</b> Working Capital and Banking Policy, Managing Credit Risk, Disbursement and follow up of working capital finance by bank
UNIT – III	:	<b>Liquidity and Cash Management :</b> Cash Management: Aspects of cash management, Motives for holding cash and marketable securities., Factors determining the optimum cash balance, Models- Baumol, Miller Orr, Stone, Beranek.
UNIT – IV	:	<b>Receivable Management:</b> Objectives of trade credit, credit policies. Dimensions of receivable management, collections from receivables, role of factoring in receivables management.
UNIT – V	:	<b>Management of Working Capital:</b> Innovations and Startups: Working Capital: A Techno-Financial Analysis, Integration of working capital and capital investment process. Working capital management practices in India.

Unit	Weightage of marks	Theory	Practical/Numerical
Unit -I	20%	✓	
Unit-II	20%	✓	✓
Unit-III	20%	✓	✓
Unit-IV	20%	✓	✓
Unit-V	20%	✓	✓

### Practical Exercises:

The students are required to:

1. Working Capital Requirement Calculation: Calculate the working capital requirements for a small business or startup based on its projected sales, expenses, and other factors, using different estimation methods.
2. Credit Policy Development: Design a credit policy for a hypothetical company, considering factors like credit terms, credit limits, and collection procedures, and analyzing its impact on working capital management.
3. Bank Financing Simulation: Participate in a simulation where participants apply for working capital finance from banks, going through the entire process from application to disbursement and follow-up.
4. Cash Flow Forecasting Exercise: Develop a cash flow forecast for a business, predicting inflows and outflows of cash over a specified period, and identifying potential cash shortages or surpluses.
5. Cash Management Strategies Analysis: Analyze case studies of companies implementing different cash management strategies, such as the Baumol model or Miller-Orr model, and evaluate their effectiveness.

6. Receivable Management Case Study: Study real-world examples of companies managing their receivables, analyzing their credit policies, collection practices, and the role of factoring in improving cash flow.
7. Working Capital Optimization Project: Work on a project to optimize working capital management for a company, identifying inefficiencies, implementing improvements, and measuring the impact on liquidity and profitability.
8. Start-up Working Capital Plan: Develop a working capital plan for a startup or innovation venture, considering the unique challenges and opportunities they face, and integrating working capital management with the overall business strategy.

**References:**

1. Bhattacharya, Hrishikes, Working Capital Management: Strategies And Techniques, PHI. Print Book ISBN: 9789390544332.
2. N.K. Jain, Working Capital Management, APH Publishing.
3. Bhalla ,V.K., Working Capital Management ,S. Chand Publishing,

**Note: Students are advised to use latest edition of text books**

## COM-DE-5220 (Group-A) - FINANCIAL SERVICES (DSE-A2)

**Credit: 04 (4 Lectures + 0 Tutorial + 0 Practical)**

**Total Credit Hour: 40 hours**

**Internal Assessment: 20 marks**

**End Semester Examination: 80 marks**

**Total Marks: 100 Marks**

<i>Course Objective</i>	: <i>The course aims to provide students detailed and inclusive understanding of financial services in India.</i>
<i>Course Outcome</i>	: <i>After the completion of this course, students will be able to understand various aspects of financial services.</i>
<i>Unit wise course outcome</i>	<ol style="list-style-type: none"> <li>1. <i>Understand financial system components, roles, and regulatory frameworks, and analyze the impact of technology and challenges in financial services.</i></li> <li>2. <i>Analyze money and capital markets, including IPOs, secondary markets, debt instruments, government securities, and the depository system.</i></li> <li>3. <i>Evaluate fee-based services such as issue management, corporate advisory, credit rating, mutual funds, and securitization mechanisms.</i></li> <li>4. <i>Examine fund-based services like leasing, hire purchase, housing finance, venture capital, factoring, forfaiting, and bill discounting.</i></li> <li>5. <i>Explore insurance concepts, types, risks, market characteristics, life and non-life insurance products, and regulations for agents and brokers.</i></li> </ol>
UNIT-I	: <b>Financial System, Markets, and Services:</b> Financial System-Concept, Meaning, and Components. Financial Markets-Meaning, Concept, Role, Functions, and Classification; Global Financial Market-Concept and Classification; Financial Market-Meaning, Concept, Classification, Money and Capital Markets-Concept & Participants. Financial Services-Meaning, Concept, Characteristics, Significance, and Types; Impact of Technology on Financial Service Sector; Challenges before Financial Services Sector; Regulatory Framework-Concept and Types, Regulations on Banking and Financial Services, Insurance Services, Investment Services, Merchant Banking and Other Intermediaries.

<p>UNIT-II</p>	<p>: <b>Money and Capital Markets:</b> Money and Capital Markets-Meaning and Types; Initial Public Offering-Principle Steps, Eligibility Conditions, and SEBI Guidelines; Right Issue and Private Placement-Meaning and Concept; Secondary Market-Meaning, Concept, Stock Exchanges in India, Role, Functions, and Stock Market Information System; Security Contract (Regulation) Act, 1956-Overview; SEBI Regulations on Brokers and Sub-Brokers, and Self-Regulation; Trading in Equity; Debt Instrument-Meaning, Types, and Indian Debt Market; Government Securities-Meaning, Types, Participants, Corporate Debt Securities-Meaning, Types, Participants, and Regulation; Depository System-Meaning and Constituents; Depository System in India-NSDL and CDSL; Legal Setup for Depositories in India.</p>
<p>UNIT-III</p>	<p>: <b>Fee Based Services:</b> Issue Management-Meaning, Concept, Issue Manager and SEBI, Selecting a Public Issue Proposal, Public Issue Management, Marketing the Issue, Pricing of Issues, Book-Building, Impact of Information Technology, and Regulatory Environment; Corporate Advisory Services-Meaning, Concept, Significance, and Services; Credit Rating-Meaning, Concept, Benefits, Limitations, and Rating Process; Credit Rating Agencies in India and Regulation; Mutual Funds-Meaning, Concept, Scheme Classification, and Mutual Funds in India; Constitution of Mutual Funds in India-Sponsor, Trustee, Custodian, and Asset Management Company; Portfolio Management Process; Technology and Mutual Funds in India; Securitisation-Meaning, Concept, Advantages, Process, Mechanism, Parties Involved and Types.</p>
<p>UNIT-IV</p>	<p>: <b>Fund Based Service:</b> Leasing- Meaning, Definition, Features, Advantages, Types, Main Clauses in Lease Agreement, and Major Leasing Institutions in India; Hire Purchase-Concept, and Comparison with Leasing; Housing Finance-Concept, Institutional Framework, Fiscal Incentives, and Role of Primary Lending Agencies; Home Loans-Features, Terms and Conditions; National Housing Bank-Overview and Role; Venture Capital-Concept, Features, Venture Capital Financing Stages and Modes, Regulatory Framework, Venture Capital Funds in India; Factoring Service-Meaning, Mechanism, Features, Types, Terms and Conditions of Factoring Contract, Advantages, Disadvantages, and Factoring Services in India; Forfeiting Services-Concept, Mechanism, Features, Costs, Benefits, Forfeiting Services in India, Factoring</p>

	versus Forfaiting; Discounting & Rediscounting Bills –Concept and Benefits.
<b>UNIT-V</b>	<b>: Insurance Services: Insurance-</b> Concept, Types and Risks; Insurable Risks, Fundamental Characteristics, Basic Principles, Classification of Insurance, Insurance Market in India; Life Insurance-Concept, Advantages, Different Life Insurance Products, Riders, Life Insurance Industry in India; Non-Life Insurance-Concept, Advantages, Marine Insurance, Fire Insurance, Liability Insurance, Miscellaneous Insurance, and Life Insurance versus Non-Life Insurance; Insurance Agent and Broker-Concept, Types, Functions, Role, Code of Conducts, IRDA Regulations for Policyholders’ Protection.

Unit	Weightage of marks	Theory	Practical / Numerical
<b>Unit -I</b>	20%	✓	-
<b>Unit-II</b>	20%	✓	-
<b>Unit-III</b>	20%	✓	-
<b>Unit-IV</b>	20%	✓	-
<b>Unit-V</b>	<b>20%</b>	✓	-

**Practical Exercise:**

Students are required to:

1. Participate in an exercise wherein they will be divided into groups comprising of two teams i.e., trade union and management. Simulation exercise to be conducted in classroom on collective bargaining between both the teams (trade union and management);
2. Interpret and analyze case study on collective bargaining at Nokia India; Cummins India Limited; Honda Motorcycle & Scooter (India) Private Limited and similar organisations;
3. Participate in stimulation exercise in groups (created in previous unit) on preparation of Charter of Demands;
4. Conduct role play in the classroom to exhibit Negotiation Skills by students in resolving conflicts between management and trade unions;
5. Participate in simulation exercise on preparing draft of grievance handling policy;
6. Interpret and analyze case study on Grievance handling at TATA Steel Ltd. etc.

**Recommended Books:**

1. V.A.Avadhani, Marketing of Financial Services, Himalayas Publishers, Mumbai-2017.
2. DK Murthy, and Venugopal, Indian Financial System, I K International Publishing House -2006.
3. Anthony Saunders and MM Cornett, Financial Markets & Institutions, McGraw- Hill Company, New Delhi-2008.
4. Gordon, N., and Natarajan, V. (2017). Financial Markets and Services. Himalaya

- Publishing House. (8th edition)
5. Agarwal, O. P. (2018). Modern Banking of India. Himalaya Publishing House. (22nd edition)
  6. Bedi, H. L., and Hardikar, V. K. (2015). Practical Banking Advances. UBS. (10th edition)
  7. Bhole, L. M., and Mahakud, J. (2015). Financial Institutions and Markets: Structure, Growth and Innovations. Tata-McGraw Hill. (6th edition)
  8. Gupta, P. K. (2014). Essentials of Insurance and Risk Management. Himalaya Publishing House. (1st edition).
  9. Michael W. Brandi – Money, Banking, Financial Markets and Institutions –Cengage, New Delhi.
  10. Gurusamy S, Essentials of Financial Services, Vijay Nicole Imprints, Chennai, 2014
  11. Gomez Clifford, Prentice Hall of India, Financial Markets, Institutions and Financial Services,2008.
  12. Meir Kohn, Financial Institutions and Markets, Oxford University Press
  13. Rajesh Kothari, Financial Services in India: Concept and Application, Sage publications, 2012, New Delhi.
  14. Madhu Vij & Swati Dhawan, Merchant Banking and Financial Services, Jain Book Agency, 2000, Mumbai
  15. Vasant Desai, Financial Markets and Financial Services, Himalayan Publishing House Pvt. Ltd, 2000,Mumbai.

**Note: Students are advised to use latest edition of text books**



## COM-DE-5230 (Group – A) - INVENTORY MANAGEMENT (DSE-A3)

**Credit: 04 (4 Lectures + 0 Tutorial + 0 Practical)**

**Total Credit Hour: 40 hours**

**Internal Assessment: 20 marks**

**End Semester Examination: 80 marks**

**Total Marks: 100 Marks**

<i>Course Objective</i>	: <i>The course aims to introduce students to the inventory fundamentals, control policies and risk management for efficient supply chain operations.</i>
<i>Course Outcome</i>	: <i>After completing the course, students should be able to know about inventory fundamentals, different inventory management systems, identify areas for improvement, and propose solutions to enhance efficiency and effectiveness.</i>
<i>Unit wise course outcome</i>	<ol style="list-style-type: none"> <li>1. <i>Demonstrate a comprehensive understanding of inventory management concepts, processes, benefits, and principles.</i></li> <li>2. <i>Apply various stock valuation methods &amp; inventory models such as EOQ, EOQ with price breaks, &amp; planned shortage models.</i></li> <li>3. <i>Analyze queuing models and understand the elements of queuing systems.</i></li> <li>4. <i>Understand the concept, objectives, and importance of inventory control.</i></li> <li>5. <i>Determine optimal inventory levels based on assurance impacts.</i></li> </ol>
UNIT – I	: <b>Inventory Management:</b> Inventory Management- Concept, Process, Benefits, Principles of Inventory Management, Components of Inventory, Motives of Holding Inventory, Objectives of Inventory Management.
UNIT- II	: <b>Valuation of Inventory:</b> Valuation of Inventory- Concept, Stock Valuation Methods, Inventory models – classical EOQ, EOQ with price breaks, EOQ model for production runs, planned shortage model- probabilistic model; Techniques of selective control.
UNIT – III	: <b>Queuing Management:</b> Queuing models: Elements of a queuing system; Models with Poisson arrival and Exponential services

		rates- single server and infinite and finite population; Cost behaviour analysis. Simulation: Monte Carlo Simulation, Application of simulation in inventory management and queuing situation.
UNIT – IV	:	<b>Inventory Control-I:</b> Inventory Control - Concept, Objectives and importance of inventory control, Tools and Techniques of Inventory Control: EOQ Analysis, ABC analysis, JIT system, VED analysis.
UNIT – V	:	<b>Inventory Control -II:</b> Determination of inventory levels, Impact of inventory assurance, Disposal of Obsolete and scrap items, Reasons for obsolescence, control of obsolescence, Control of scrap.

Unit	Weightage of marks	Theory	Practical / Numerical
<b>Unit -I</b>	20%	✓	-
<b>Unit-II</b>	20%	✓	✓
<b>Unit-III</b>	20%	✓	✓
<b>Unit-IV</b>	20%	✓	✓
<b>Unit-V</b>	<b>20%</b>	✓	✓

### Practical Exercise:

Students are required to:

1. Conduct an inventory audit for a local business, analyzing stock levels, turnover rates, and discrepancies.
2. Implement an ABC analysis to classify inventory items based on their value and prioritize management efforts.
3. Calculate Economic Order Quantity (EOQ) for a product to optimize inventory ordering and holding costs.
4. Develop a Just-In-Time (JIT) system for a manufacturing company to minimize inventory waste and improve efficiency.
5. Simulate a Monte Carlo simulation to assess the impact of demand variability on inventory levels and reorder points.
6. Create an inventory replenishment plan using EOQ models with price breaks to take advantage of bulk discounts.
7. Design a queuing system for a retail store or service center to minimize customer wait times and improve satisfaction.
8. Analyze the cost behavior of inventory management techniques, such as holding costs and ordering costs.
9. Evaluate disposal options for obsolete and scrap inventory items, considering factors like salvage value and environmental impact.
10. Implement a VED analysis to classify inventory items based on their criticality and plan

for maintenance or replacement accordingly.

**References:**

1. Muller Max (2011): Essentials of Inventory Management, AMACOM; 2nd Edition
2. Bose D Chandra ():Inventory Management, PHI
3. David J. Piasecki (2009): Inventory Management Explained: A Focus on Forecasting, Lot Sizing, Safety Stock, and Ordering Systems, Ops Publishing; First Edition

**Note: Latest edition of the textbooks should be used.**

## COM-DE-5210 (Group – B) - SUSTAINABLE MARKETING MANAGEMENT (DSE-B1)

**Credit: 04 (4 Lectures + 0 Tutorial + 0 Practical)**

**Total Credit Hour: 40 hours**

**Internal Assessment: 20 marks**

**End Semester Examination: 80 marks**

**Total Marks: 100 Marks**

<i>Course Objective</i>	: <i>The objective of this course is to provide students with a comprehensive understanding of sustainable marketing principles and practices. Through theoretical frameworks, case studies, and practical applications, students will gain insights into the meaning of sustainability, the development of sustainable development concepts, and the pillars of sustainable marketing. Additionally, the course aims to explore the current crisis of unsustainable growth and its implications for businesses and society.</i>
<i>Course Outcome</i>	: <i>Students will excel in sustainable marketing, ethics, business analysis, Triple Bottom Line, Circular Economy, product creation, consumer behaviour, and legal compliance.</i>
<i>Unit wise course outcome</i>	<ol style="list-style-type: none"> <li>1. <i>Understand sustainability concepts, pillars, and SDG goals and analyse historical and current issues in unsustainable marketing.</i></li> <li>2. <i>Explore economic, social, environmental sustainability. Discuss ethical considerations and influences of major business environments on sustainable marketing.</i></li> <li>3. <i>Learn to create and implement sustainable products and services. Understand green marketing, branding, and holistic sustainability approaches.</i></li> <li>4. <i>Analyze types of consumers, motivations, and decision processes in sustainable consumption. Understand the role of culture in sustainability.</i></li> <li>5. <i>Explore strategies for recycling, reusing, and reducing. Understand sustainable branding, pricing, communication, and distribution channels.</i></li> </ol>
UNIT – I	: <b>Introduction to Sustainable Marketing:</b> Meaning of sustainability; Development of Concepts of Sustainable Development, Pillars of Sustainability Marketing, SDG Goals current crisis of unsustainable growth; The history of unsustainable

	marketing- Sustainable marketing Dimensions of sustainability: Economic Sustainability, Social Sustainability, Environmental Sustainability; Ethical Considerations in Marketing; influences of major business environments on sustainable marketing: social-cultural environment, The economic environment, competitor environment, technology environment, political-legal environment, natural environment, Brutland, The Triple Bottom Line, Natural Capitalism, Circular Economy.
UNIT- II	: <b>Sustainable Marketing strategy:</b> creating and implementing Sustainable Products and Services; Green Products, eco-design, green eco-friendly packaging, renewable materials, and product life cycle management, green marketing, cause-related branding, and design Ecological Footprint, Green Products, Sustainability Opportunities- Marketing Environment; Segmentation, Targeting and Positioning; Creating Value through Sustainability- Designing the Marketing Mix, Holistic Approach to Sustainability
UNIT – III	: <b>Nature of sustainable consumption: Types of consumers,</b> enthusiastic, pragmatic, LOHAS, and community-focused consumers Consumer motivation and sustainable consumption ;Consumer decision processes and sustainable consumption; Sustainability and consumer involvement, The role of culture in sustainable consumption; Consumer motivation and sustainable consumption consumer decision processes and sustainable consumption, need recognition, information search, evaluation of alternatives, purchase decisions, and post-purchase behaviours.
UNIT – IV	: <b>Developing and Reinforcing Behaviour through 3 R’s- Recycle:</b> Reuse and Reduce. Sustainable Products, Sustainable Branding and Packaging. Sustainable Pricing Decisions, Sustainable Marketing Communication, Sustainability and Promotion Mix Decision, Marketing Channels and Sustainable Supply Chain. Marketing Channels Sustainability: sustainability considerations in marketing channels and distribution networks-challenges; supply chain management, green logistics, and responsible sourcing, Role of Channel Networks in Sustainable Marketing; Channel Management: Sustainable/ Green Retailing, Selecting Sustainable Partners, Implementing Sustainable Channel.
UNIT – V	: <b>Sustainability Legal Framework:</b> An Overview of Legal Framework- Leading Cases and Developments. Role of Sustainable Marketing in Global Network, Section 135 of the Companies Act

2013 and Schedule VII, United Nations 2030 Agenda and its 17 SDGs, Brief Introduction to National Green Tribunal 2010; Energy Conservation Act 2001 ; Environment (Protection) Act, 1986 ; ISO 26000 and ISO 14000.

Unit	Weightage of marks	Theory	Practical / Numerical
<b>Unit -I</b>	20%	✓	✓
<b>Unit-II</b>	20%	✓	✓
<b>Unit-III</b>	20%	✓	✓
<b>Unit-IV</b>	20%	✓	✓
<b>Unit-V</b>	<b>20%</b>	✓	✓

**Practical Exercise:**

1. Analyze an existing product's lifecycle, identifying areas for improvement in environmental impact, social responsibility, and economic viability.
2. Conduct a survey or focus group to understand consumer preferences and motivations regarding sustainable products, integrating findings into marketing strategies.
3. Create a simulation where students must design a product using circular economy principles, considering material sourcing, production processes, and end-of-life considerations.
4. Evaluate a company's supply chain for sustainability practices, identifying strengths and weaknesses, and proposing improvements to enhance environmental and social impact.
5. Research and analyze relevant laws and regulations pertaining to sustainable marketing in different regions, then develop a compliance checklist for a hypothetical marketing campaign.

**References:**

1. Bhattacharya, CB (2019). Small Actions, Big Difference: Leveraging Corporate Sustainability to Drive Business and Societal Value.
2. Lennox, M. and A. Chatterji (2018), Can Business Save the Earth,
3. Williams, E. F. (2015), Green Giants ,
4. Apte, S. and J. Sheth (2016), The Sustainability Edge ,
5. Ottman, J. (2011), The New Rules of Green Marketing , Esty, D. and Winston, A. (2009).

**Note: Latest edition of the textbooks should be used.**

## COM-DE-5220 (Group – B) - OMNICHANNEL MARKETING (DSE-B2)

**Credit: 04 (4 Lectures + 0 Tutorial + 0 Practical)**

**Total Credit Hour: 40 hours**

**Internal Assessment: 20 marks**

**End Semester Examination: 80 marks**

**Total Marks: 100 Marks**

<i>Course Objective</i>	:	<i>This course aims to equip students with a deep understanding of omni-channel retailing, covering its evolution, economic impact, contemporary business models, and the omni-channel ecosystem. It explores changing marketing channels, roles of channel actors, and the distinction between multi-channel and omni-channel strategies. Students analyze trends, strengths, and limitations of retail formats, consumer behavior, segmentation, and integrated omni-channel strategies across product, price, distribution, and promotion.</i>
<i>Course Outcome</i>	:	<i>Students will comprehend omnichannel retailing's evolution, economic impact, and contemporary models. The students will evaluate channel landscapes, consumer behavior, and segmentation, applying theories to marketing strategies. Students will also develop skills in implementing integrated strategies, leveraging technology, managing relationships, and addressing challenges to build successful omnichannel approaches.</i>
<i>Unit wise course outcome</i>	:	<ol style="list-style-type: none"> <li><i>1. Grasp the evolution, economic impact, and contemporary business models of omnichannel retailing, along with the omnichannel ecosystem.</i></li> <li><i>2. Analyze the changing landscape and roles of various channel actors, including manufacturers, intermediaries, and end-users in omnichannel retailing.</i></li> <li><i>3. Differentiate between multi-channel and omnichannel strategies while identifying trends shaping omnichannel retailing.</i></li> <li><i>4. Implement integrated strategies across channels, leveraging technology and addressing product, price, distribution, promotion, and social media marketing.</i></li> <li><i>5. Explore theories of omnichannel consumer behaviors, analyze marketing strategies, technology solutions, fulfillment challenges, and assess the key challenges and pillars of an omnichannel strategy.</i></li> </ol>



UNIT – I	: <b>Omnichannel Retailing:</b> Omnichannel Retailing, Evolution and Economic Impact of Omnichannel Retailing, Contemporary Omnichannel Business Models, The Omni-Channel Ecosystem; Marketing Channel; Changing Channel Landscape; Marketing Channel Actors, Manufacturers: Upstream Channel Members, Intermediaries: Middle-Channel Members, Wholesalers, Retail and Specialized Intermediaries, End-Users: Downstream Channel Members, Combinations of Channel Members, Online Channels, Distinction Between Multi-Channel & Omnichannel Marketing Strategies: Trends of Omnichannel Retailing
UNIT- II	: <b>Trends Shaping the Development of Omnichannel Retailing:</b> Strengths and Limitations of Specific Retail formats and Channels; Physical Retail Channels; Direct Marketing and Direct Selling Retail Channels Electronic Retailing Channels; Omnichannel Retailing Consumer.
UNIT – III	: <b>Omnichannel Retail Strategies:</b> Implementing Integrated Strategies Among Channels: Benefits and Challenges Technology Enablers of Omnichannel Strategies Product, Price, Distribution/ Fulfillment, Promotion, Social Media Marketing, and Email.
UNIT – IV	: <b>Theories of Omnichannel Search and Purchase Behaviors:</b> Omnichannel Consumer Segmentation Schemes; Omnichannel Shopping Experience; Marketing with regard to Omnichannel Retailing, Customer Relationship Management, Technology Solutions and Omnichannel Retailing, Online and Mobile Communications, Omnichannel Customer Service Delivery, Social and Regulatory Issues; Omnichannel Fulfillment and Supply Chain Challenges and Solutions.
UNIT – V	: <b>Omni-Channel Strategy:</b> Key Challenges of the Omni-Channel Approach, Pillars of an Omni-Channel Strategy; Harnessing Customer Knowledge; Leveraging Technology; Managing Channel; Relationships; Assessing Channel Performance.

Unit	Weightage of marks	Theory	Practical / Numerical
<b>Unit -I</b>	20%	✓	✓
<b>Unit-II</b>	20%	✓	✓
<b>Unit-III</b>	20%	✓	✓
<b>Unit-IV</b>	20%	✓	✓
<b>Unit-V</b>	<b>20%</b>	✓	✓



### Practical Exercises:

1. Omni channel Case Studies: Analyze real-world Omni channel retailing case studies, identifying strengths, limitations, and effective strategies used by retailers.
2. Omni channel Simulation: Participate in a simulation where students role-play as different stakeholders in the Omni channel ecosystem, experiencing challenges and decision-making processes.
3. Omni channel Strategy Development: Develop an integrated Omni channel strategy for a hypothetical retail business, considering various aspects like product assortment, pricing, distribution, and promotion.
4. Omni channel Customer Journey Mapping: Map out the customer journey across multiple channels, identifying touchpoints and opportunities for improving the omnichannel shopping experience.
5. Omni channel Technology Workshop: Explore technology enablers of Omni channel strategies through workshops on e-commerce platforms, customer relationship management systems, and inventory management software.

### References:

1. Poloian, Lynda Gamans (2013). Multichannel Retailing. New York: Fairchild Books.
2. Retailing Principles: Global, Multichannel, and Managerial Viewpoints. New York: Bloomsbury Publishing, Inc. Roberts, Mary Lou and Debra Zahay (2013).
3. Internet Marketing: Integrating Online and Offline Strategies, Mason, OH: South-Western Cengage Learning.
4. Castaldo, S., Grossa, M., & Premazi, K. (Year). Retail and Channel Marketing. Publisher.
5. Kotler, P., Keller, K., Koshy, A., & Jha, M. (Year). Marketing Management: A South Asian Perspective (13th ed.). Dorling Kindersley (India) Pvt. Ltd.
6. Ramaswamy, V. S., & Namakumari, S. (Year). Marketing Management: Global Perspective - Indian Context (4th ed.). Macmillan Publishers India LMT.
7. Rosenbloom, B. (Year). Marketing Channels: A Management View (8th ed.). Drexel University.
8. Strauss, J., & Frost, R. (Year). E-Marketing (2nd ed.). Publisher

**Note: Latest edition of the textbooks should be used.**

## COM-DE-5230 (Group – B) - LUXURY MARKETING (DSE-B3)

**Credit: 04 (4 Lectures + 0 Tutorial + 0 Practical)**

**Total Credit Hour: 40 hours**

**Internal Assessment: 20 marks**

**End Semester Examination: 80 marks**

**Total Marks: 100 Marks**

*Course Objective : The objective of this course is to provide students with a comprehensive understanding of luxury marketing, encompassing historical and contemporary perspectives, typologies of luxury products/markets, and the differentiation between luxury, fashion, and premium strategies. Students will explore business models regulating luxury brands, analyze luxury consumer behavior across demographics and cultures, and delve into strategies for developing brand equity, managing pricing, distribution, and communication in the luxury sector. Additionally, the course aims to equip students with the skills to evaluate the life cycle and sustainability of luxury brands, fostering critical thinking and decision-making abilities essential for success in the luxury marketing industry.*

*Course Outcome : Students will understand luxury marketing's historical and contemporary aspects, discern strategies, analyze consumer behavior, brand equity, sustainability, and make informed industry contributions.*

- Unit wise course outcome*
1. Understand the historical and contemporary facets of luxury marketing, recognizing its societal relevance and typologies.
  2. Discern luxury, fashion, and premium strategies, analyze business models, and explore luxury consumer behavior across demographics and cultures.
  3. Delve into brand equity development, pricing, distribution, and communication strategies in luxury marketing.
  4. Assess luxury brand life cycles, sustainability, and critical thinking skills to apply concepts effectively in brand management.
  5. Equip students to navigate the complex landscape of luxury marketing, making informed decisions and contributing meaningfully to the industry.

UNIT – I	: <b>Historical and contemporary perspectives in Luxury:</b> Concept of Luxury, Fashion and Premium, Relevance of Luxury and Luxury Marketing, Luxury product and service, Approaches to Typology of Luxury Product/ Market Combinations, Commodity Approach, Customer Perception Approach, Marketing Management Approach, Functional Approach, Distinguishing Luxury, Fashion & Premium Strategies, Luxury, Individual and Society: Opportunities and pitfalls.
UNIT- II	: <b>Business models regulating luxury brands:</b> Specificities of the Luxury Business Model, Distributing the Luxury Goods; Rarity vs. Exclusivity vs. Selectivity, Facets of luxury, Luxury: Product and brand, Ingredients of the Luxury Product: Complexity and Work, Luxury and Culture.
UNIT – III	: <b>Luxury Consumer:</b> Segmenting beyond SES, Customer attitudes vis-à-vis luxury, Heavy Users and Day Trippers, Kapfeners 4 luxury clienteles, Luxury differences across Countries: Western Countries and Emerging Markets, India’s Luxury clients; Motivation for Luxury Consumptions.
UNIT – IV	: <b>Developing Brand Equity:</b> Brand identity Vs Positioning, Luxury Brand Identity Prism, Luxury Brand Building, Luxury Brand Architecture, Counterfeiting, Clients of Counterfeits.
UNIT – V	: <b>Strategies for Luxury Brand;</b> Managing the Pricing, Distribution, and Communication, Enter and Exit in Luxury Segments, Select business models; Automobile, Haute Couture, Perfume and High Tech Models, Life Cycle and Sustainability of Luxury Brands.

Unit	Weightage of marks	Theory	Practical / Numerical
<b>Unit -I</b>	20%	✓	✓
<b>Unit-II</b>	20%	✓	✓
<b>Unit-III</b>	20%	✓	✓
<b>Unit-IV</b>	20%	✓	✓
<b>Unit-V</b>	<b>20%</b>	✓	✓

**Practical Exercise:**

1. Conduct case studies on luxury brands, analyzing their strategies, positioning, and consumer engagement across different markets.
2. Design and execute surveys or focus groups to understand luxury consumer preferences, motivations, and purchasing behavior.
3. Participate in a simulation where students manage a luxury brand, making strategic decisions regarding pricing, distribution, and marketing communication.

4. Develop a market entry strategy for a hypothetical luxury brand, considering factors like market positioning, target demographics, and competitive landscape.
5. Research and present on sustainability initiatives implemented by luxury brands, analyzing their impact on brand image, consumer perception, and long-term viability.

**References:**

1. Som, A., & Blanckaert, C. (Year). *The Road to Luxury: The Evolution, Markets and Strategies of Luxury Brand Management*. Wiley.
2. Chevalier, Michel & Mazzalovo, Gerald. *Luxury Brand Management – A World Of Privilege*, Second Edition, 2012, Wiley.
3. Chevalier, Michel & Gutsatz, Michel. *Luxury Retail Management – How The World’s Top Brands Provide Quality Product & Service Support*, 2012, Wiley.
4. Chadha, Radha & H., Paul. *The Cult Of The Luxury Brand: Inside Asia's Love Affair With Luxury*, 2006, Nicholas Brealey International.
5. Wittig, Martin, Sommerrock Fabian, BEIL Philip & ALBERS Markus. *Rethinking Luxury*, 2014, Roland Berger Strategy Consultants Publishing.

**Note: Latest edition of the textbooks should be used.**

## COM-DE-5210 (Group – C) - COMPENSATION MANAGEMENT (DSE-C1)

**Credit: 04 (4 Lectures + 0 Tutorial + 0 Practical)**

**Total Credit Hour: 40 hours**

**Internal Assessment: 20 marks**

**End Semester Examination: 80 marks**

**Total Marks: 100 Marks**

<i>Course Objective</i>	: <i>Course is designed to provide the student with a thorough knowledge of various methods and practices of Compensation Management. It enables students to understand and perform job evaluation for various job positions of different fields. It also serves to develop and strengthen overall analytical skills of students Related to various HR Functions.</i>
<i>Course Outcome</i>	: <i>The course covers compensation fundamentals, strategic planning, variable pay, benefits management, executive compensation, wage determination, international practices, and emerging trends</i>
<i>Unit wise course outcome</i>	<ol style="list-style-type: none"> <li>1. <i>Understand the components of compensation, theories of wages, and factors influencing compensation practices.</i></li> <li>2. <i>Develop comprehensive strategies aligning compensation with organizational objectives, utilizing variable pay and incentive plans effectively.</i></li> <li>3. <i>Administer diverse benefits programs, ensuring legal compliance, and design comprehensive packages meeting employee needs.</i></li> <li>4. <i>Manage executive compensation effectively, considering international contexts and principles of wage determination for equity.</i></li> <li>5. <i>Analyze global compensation trends, including pay for performance strategies, industry practices, and benefits administration worldwide.</i></li> </ol>
UNIT – I	: <b>Compensation-</b> Meaning, Constituents and Types of compensation, Conceptual Framework of Compensation Management, Theories of wages; Criteria of wage fixation; Institutional and Cultural factors on Compensation Practices; National differences in compensation; Compensation System Design Issues: Compensations Philosophies, Compensation Approaches.

UNIT- II	: <b>Strategic Compensation Planning:</b> Developing a total compensation strategy; Competitive Advantage; Job evaluation systems, the compensation structure- Wage and Salary Surveys, The Wage Curve, Pay Grades and Rate Ranges, Preparing Salary Matrix, Fixing Pay, Significant Compensation Issues. Variable Pay: Strategic reasons for Incentive Plans, Administering Incentive Plans, Individual Incentive Plans; Group Incentive Plans; Team Compensation, ESOPs – Performance measurement issues, incentive application and globalization.
UNIT – III	: <b>Managing Employee Benefits:</b> Nature and types of benefits, Employee Benefits Programs; Security Benefits, Retirement Security Benefits, Health Care Benefits, Time–Off Benefits, Benefits Administrations, Employee Benefits Required by Law, Discretionary Major Employee Benefits, Employee Services; Designing a Benefits Package.
UNIT – IV	: <b>Executive Compensation-</b> Elements of executive compensation and its management, Executive compensation in an international context, Wage Determination: Principles of wage and salary administration, methods of wage determination in India; Internal and external equity in compensation systems, Wage administration in India: Wage Policy in India, Wage Boards: Structure, Scope and Functions, Pay Commissions.
UNIT – V	: <b>International Compensation</b> - Global convergence of compensation practices; Pay for performance for global employees; Practices in different industries; Employee benefits around the world; CEO pay in a global context; Beyond compensation.

Unit	Weightage of marks	Theory	Practical / Numerical
Unit -I	20%	✓	✓
Unit-II	20%	✓	✓
Unit-III	20%	✓	✓
Unit-IV	20%	✓	✓
Unit-V	20%	✓	✓

**Practical Exercise:**

Students are required to:

1. Participate in simulation activity on Job Description.
2. Conduct job analysis for any two positions in an organisation and present the report
3. Draft an HR policy to combat compensation issues assuming as an HR manager.
4. Develop a compensation plan for a select organisation.

5. Develop case study on applicability and use of Wage Board recommendations by various companies in real life scenarios.
6. Draft incentive schemes for different job roles in their organisation.
7. Draft a policy on grievance redressal to be implemented in a select organisation.
8. Draft a policy on employee health, safety, welfare and their social security to be implemented in their organisation.

**References:**

1. Milkovich, Newman & Gerhart, Compensation, TMH, 2011, 10th Edition
2. Luis R. Gomez-Mejia & Steve Werner, Global compensation - Foundations and perspectives Routledge, 2008.
3. Richard I. Henderson, Compensation Management in a Knowledge-Based World, Pearson Education, 2009, 10th Edition.
4. B D Singh, Compensation and Reward Management, Excel Books, 2008
5. Satrapi, K. (2007). Human Resource Management. New Delhi: Tata McGraw-Hill.
6. Chhabra, T. N. (2004). Human Resource Management. Delhi: Dhanpat Rai &Co.
7. Gupta, C. B. (2018). Human Resource Management. Delhi: Sultan Chand & Sons.
8. Decenzo, D A, & Robbins, S P. Fundamentals of Human Resource Management. Wiley
9. Dessler, G., & Varkkey, B. (2011). Human Resource Management. Pearson.
10. Mondy, A. W., & Noe, R. M. (1999). Human Resource Management. Pearson.
11. French, W. L. (1994). Human Resource Management. Boston: Houghton Mifflin.
12. Rao, V. S. P. (2002). Human Resource Management: Text & Cases. Excel Books.

**Note: Latest edition of the textbooks should be used.**



## COM-DE-5220 (Group –C) - LEADERSHIP AND TEAM DEVELOPMENT (DSE-C2)

**Credit: 04 (4 Lectures + 0 Tutorial + 0 Practical)**

**Total Credit Hour: 40 hours**

**Internal Assessment: 20 marks**

**End Semester Examination: 80 marks**

**Total Marks: 100 Marks**

<i>Course Objective</i>	: <i>The course aims to enable the students understand key leadership theories and be able to apply them effectively in developing solutions to relevant case studies and issues.</i>
<i>Course Outcome</i>	: <i>Students will assess leadership traits and styles, perform leadership self-assessment, analyze team-building strategies with real examples, and design effective team visions and strategies.</i>
<i>Unit wise course outcome</i>	<ol style="list-style-type: none"> <li>1. <i>Understand historical theories, power dynamics, and current trends in leadership.</i></li> <li>2. <i>Assess personal traits, apply leadership styles, and understand contingency theories.</i></li> <li>3. <i>Develop coaching, mentoring, and ethical leadership skills.</i></li> <li>4. <i>Define teams, stages of development, roles, and leadership strategies for effective teamwork.</i></li> <li>5. <i>Leading Transformation through High Performance Teams - Establish shared vision, utilize transformation models, and lead innovative, high-performing team</i></li> </ol>
UNIT – I	: <b>Introduction:</b> Leadership: Meaning & Concept; Role and Functions of a Leader; The Great Man Theory; Trait Theory; Leadership & 3 Forces Model; Power: Definition & Types; Ways to use Power for Effective Leadership; Creating Appropriate Power Base; Current Trends in Leveraging of Power.
UNIT- II	: <b>Leadership Styles:</b> Self & Personality in Leadership; Leadership Traits & Motive Profile. Lewin's (Iowa) Leadership Styles: Autocratic, Democratic, Free Reign; Contingency Theories of Leadership: Fiedler's Contingency Model, The Path-Goal Theory, Hersey- Blanchard Situational Leadership Theory; Transactional Leadership; Charismatic Leadership; Transformational Leadership.



UNIT – III	: <b>Leading and Empowering:</b> Leader as a Coach; Leader as a Mentor; Empowering Skills; Delegation of Authority; Decentralization; Service Leadership; Servant Leadership; Ethics & Leadership; Sustainable Leadership; Collective Leadership. Leadership Development Practices in various organisations.
UNIT – IV	: <b>Team Building:</b> Team: Meaning, Characteristics, Types; Team Development Stages- Tuckman’s Model, etc.; Team Building; Team Leader; Belbin Team Roles- Action Oriented Roles, People Oriented Roles, and Cerebral Roles; Team Meetings and Leadership; Ginnett- Team Effectiveness Leadership Model (TELM); High Performance Teams & Leadership.
UNIT – V	: <b>Leading Transformation through High Performance Teams:</b> Leading Transformation: Context, Shared Vision, Strategy. Wheel of Transformation Model. Determinants of High Performing Teams: 4Cs-Context, Composition, Competencies, Change; Leading Innovative Teams- Employee First Customer Second, Cross-Cultural Teams, Virtual Teams.

Unit	Weightage of marks	Theory	Practical / Numerical
Unit -I	20%	✓	✓
Unit-II	20%	✓	✓
Unit-III	20%	✓	✓
Unit-IV	20%	✓	✓
Unit-V	20%	✓	✓

### Practical Exercise:

Students are required to:

1. Identify a Leader of your choice, prepare and present a report highlighting the important traits that have contributed to the effectiveness of that Leader.
2. Using leadership self-assessment tool, rate them with respect to their leadership style.
3. Prepare and present a report of their analysis - identify organisations where model of Service Leadership/ Sustainable Leadership/ Collective Leadership is being followed.
4. Present a report on their key learnings from its Leadership.
5. Read case study of Starbucks Company on Team Building. Analyze its strategy of building an effective team and present a report of their key learnings.
6. Analyze the organisation of the Leader chosen in Exercise 1 in terms of implementation of the concept of shared vision, well-articulated strategy, 4Cs of high performing teams and present the findings in front of the class and respond to the questions raised;
7. Analyze and interpret case study on Employee First Customer Second: Turning Conventional Management Upside Down by Vineet Nayar or any other similar cases.

**References:**

1. Dyer, W. G. J., Dyer, J. H., & Dyer, W. G. Team Building: Proven Strategies for Improving Team Performance. New Jersey: John Wiley & Sons.
2. Day, D. V. The Oxford Handbook of Leadership and Organizations. Oxford,
3. Northouse, P. (2018). Leadership: theory and practice. California: SAGE Publications
4. Mittal, R., Leadership: Personal Effectiveness & Team Building. Vikas Publishing.
5. Willink, J. (2020). Leadership Strategy and Tactics: Field Manual. Macmillan Publishers.

**Note: Latest edition of the textbooks should be used.**

## COM-DE-5230 (Group – C) - COLLECTIVE BARGAINING AND NEGOTIATION SKILLS (DSE-C3)

**Credit: 04 (4 Lectures + 0 Tutorial + 0 Practical)**

**Total Credit Hour: 40 hours**

**Internal Assessment: 20 marks**

**End Semester Examination: 80 marks**

**Total Marks: 100 Marks**

<i>Course Objective</i>	: <i>The course aims to promote an understanding of theories and practical issues related to collective bargaining and to build awareness of managerial skills required for effectively negotiating with people.</i>
<i>Course Outcome</i>	: <i>After completion of the course, students will be able to illustrate different theories of collective bargaining; analyse the practical aspects of collective bargaining process; evaluate types of negotiation and manage a negotiation process; and demonstrate the vital skills during a negotiation process.</i>
<i>Unit wise course outcome</i>	<ol style="list-style-type: none"> <li>1. Understand theories and dynamics of collective bargaining, including stakeholder roles and conflict-resolution models.</li> <li>2. Navigate legal frameworks, levels, and factors influencing bargaining dynamics within the Indian context.</li> <li>3. Master negotiation techniques, including preparation, bargaining phases, and cost analysis of labor contracts.</li> <li>4. Develop effective negotiation skills applicable to collective bargaining, coalition building, and conflict resolution.</li> <li>5. Manage agreement administration, grievance handling, and analyze emerging trends in collective bargaining dynamics.</li> </ol>
UNIT – I	: <b>Collective Bargaining:</b> Concept and Characteristics of Collective Bargaining; Collective Bargaining and Stakeholders; Theories of Collective Bargaining: Hicks’ Analysis of Wage Setting under Collective Bargaining, Conflict-choice model of negotiation, A Behavioural Theory of Labour Negotiation.
UNIT- II	: <b>Collective Bargaining in India:</b> Legal Framework of Collective Bargaining; Units and Levels of Collective Bargaining, Coverage and Duration of Agreements, International Collective Bargaining; Factors Influencing Bargaining Units and Levels; Subject Matters of Collective Bargaining; Hurdles in the Bargaining Process.

UNIT – III	: <b>Negotiating a Contract:</b> Meaning of Negotiations; Features and Elements of Negotiation; Types of Negotiations: Distributive, Integrative; Steps in Pre-negotiation phase of collective bargaining – Preparing the Charter of Demand(s), Creating the Bargaining Team, Submission of COD, Costing of Labour Contracts. Negotiation process: Preparing, Opening, Bargaining, Closing, PRAM Model
UNIT – IV	: <b>Negotiation Skills:</b> Negotiation process; Effective negotiation – Preparing for negotiation, Negotiating Integrative agreements; Negotiation and Collective Bargaining - Approaches and Phases in Collective Bargaining, Coalition and Fractional Bargaining, Impasse Resolution, Contract Ratification.
UNIT – V	: <b>Post Negotiation Process:</b> Post-negotiation – Administration of the Agreement, Grievance Management, Binding up the Wounds. Distributive vs. Integrative Bargaining; Coalition and Fractional Bargaining; Post-negotiation - Grievance management. Emerging scenario in collective bargaining; Phases in collective bargaining

Unit	Weightage of marks	Theory	Practical / Numerical
<b>Unit -I</b>	20%	✓	-
<b>Unit-II</b>	20%	✓	-
<b>Unit-III</b>	20%	✓	-
<b>Unit-IV</b>	20%	✓	-
<b>Unit-V</b>	<b>20%</b>	✓	-

### Practical Exercise:

Students are required to:

1. Participate in an exercise wherein they will be divided into groups comprising of two teams i.e., trade union and management. Simulation exercise to be conducted in classroom on collective bargaining between both the teams (trade union and management);
2. Interpret and analyze case study on collective bargaining at Nokia India; Cummins India Limited; Honda Motorcycle & Scooter (India) Private Limited and similar organisations;
3. Participate in stimulation exercise in groups (created in previous unit) on preparation of Charter of Demands;
4. Conduct role play in the classroom to exhibit Negotiation Skills by students in resolving conflicts between management and trade unions;
5. Participate in simulation exercise on preparing draft of grievance handling policy;
6. Interpret and analyze case study on Grievance handling at TATA Steel Ltd. and similar organisations.

**References:**

1. Kapoor, P. (2011). Counselling and Negotiation Skills for Managers. Delhi: Dreamtech Press.
2. Venkataratnam, C. S., & Dhal, M. (2017). Industrial Relations. 2nd Ed. Delhi: OUP India.
3. Lewicki, R., Barry, B., & Saunders, D. (2019). Negotiation. 7th Edition. New York: McGraw-Hill Education.
4. Sinha, P. R. N., Sinha, I. B., & Shekhar, S. S. (2017). Industrial Relations, Trade Unions and Labour Legislation. 3rd Edition. Delhi: Pearson Education.

**Note: Latest edition of the textbooks should be used.**

## COM-RC-5210- RESEARCH AND PUBLICATION ETHICS (RC-2)

**Credit: 04 (4 Lectures + 0 Tutorial + 0 Practical)**

**Total Credit Hour: 40 hours**

**Internal Assessment: 20 marks**

**End Semester Examination: 80 marks**

**Total Marks: 100 Marks**

<i>Course Objective</i>	: <i>To make students understand the philosophy of science and ethics, research integrity and publication ethics and identifying research misconduct and predatory publications.</i>
<i>Course Outcome</i>	: <i>At the end of the course the student will have awareness about the publication ethics and publication misconducts.</i>
<i>Unit wise course outcome</i>	<ol style="list-style-type: none"> <li>1. <i>Grasp the fundamentals, branches, and nature of philosophy, alongside understanding moral philosophy and the nature of moral judgments.</i></li> <li>2. <i>Acquire ethical principles in scientific research, recognize misconducts like Falsification, Fabrication, and Plagiarism, and comprehend publication ethics including authorship and conflicts of interest.</i></li> <li>3. <i>Understand the ethical standards, including authorship, conflicts of interest, and misconduct, as well as the mechanisms for identifying and addressing unethical behavior in scholarly publication.</i></li> <li>4. <i>Explore open-access initiatives, learn about predatory publishing, and utilize tools like SHERPA/RoMEO to check copyright policies, while also understanding subject-specific ethical issues and the use of plagiarism detection software.</i></li> <li>5. <i>Familiarize with indexing databases like Web of Science and Scopus, grasp research metrics such as Impact Factor and h-index, and understand their significance in scholarly communication.</i></li> </ol>
UNIT – I	: <b>Philosophy And Ethics</b> -Introduction to philosophy: definition, nature and scope, concept, branches-Ethics: definition, moral philosophy, nature of moral judgements and reactions.
UNIT- II	: <b>Scientific Conduct:</b> Ethics with respect to science and research-Intellectual honesty and research integrity-Scientific misconducts:

		Falsification, Fabrication and Plagiarism (FFP)-Redundant Publications: duplicate and overlapping publications, salami slicing - Selective reporting and misrepresentation of data.
UNIT – III	:	<b>Publication Ethics:</b> Publication ethics: definition, introduction and importance-Best practices/standards setting initiatives and guidelines: COPE, WAME, etc. - Conflicts of interest - Publication misconduct: definition, concept, problems that lead to unethical behaviour and vice versa, types -Violation of publication ethics, authorship and contributor ship - Identification of publication misconduct, complaints and appeals - Predatory publisher and journals.
UNIT – IV	:	<b>Open Access Publishing:</b> Open access publications and initiatives - SHERPA/RoMEO online resource to check publisher copyright & self-archiving policies-Software tool to identify predatory publications developed by SPPU - Journal finder/journal suggestion tools viz. JANE, Elsevier Journal Finder, Springer, Journal Suggester, etc. <b>Publication Misconduct:</b> a) Subject specific ethical issues, FFP, authorship b) Conflicts of interest c) Complaints and appeals: examples and fraud from India and abroad Software tools; Use of plagiarism software like Turnitin, Drilbit, and other open-source software tools.
UNIT – V	:	<b>Databases And Research Metrics:</b> Databases, Indexing databases, Citation databases: Web of Science, Scopus, etc., Research Metrics: Impact Factor of journal as per Journal Citations Report, SNIP, SJR, IPP, Cite Score-Metrics: h-index, g-index, i-10 Index, altmetrics.

Unit	Weightage of marks	Theory	Practical / Numerical
Unit -I	20%	✓	-
Unit-II	20%	✓	✓
Unit-III	20%	✓	✓
Unit-IV	20%	✓	✓
Unit-V	20%	✓	✓

### Practical Exercises:

1. Ethical Case Studies: Analyze real-life ethical dilemmas in publishing, discuss appropriate actions, and apply ethical principles.
2. Publication Ethics Simulation: Participate in a simulation where students act out various roles in a publication scenario, including authors, reviewers, and editors, to understand ethical considerations and decision-making processes.
3. Plagiarism Detection Workshop: Utilize plagiarism detection software to analyze

sample manuscripts and identify instances of plagiarism, followed by discussions on proper citation practices.

4. Conflict of Interest Scenarios: Role-play scenarios involving conflicts of interest among authors, reviewers, and editors, and devise strategies to manage and disclose conflicts ethically.
5. Predatory Publisher Investigation: Research and evaluate characteristics of predatory publishers, identify red flags in journal submissions, and develop strategies to avoid publishing in predatory journals.

### **References:**

1. The Student's Guide to Research Ethics By Paul Oliver Open University Press, 2003
2. Responsible Conduct of Research By Adil E. Shamoo; David B. Resnik Oxford University Press, 2003
3. Ethics in Science Education, Research and Governance Edited by Kambadur Muralidhar, Amit Ghosh Ashok Kumar Singhvi. Indian National Science Academy.
4. Anderson B.H., Dursaton, and Poole M.: Thesis and assignment writing, Wiley Eastern
5. B. Gustavii: How to write and illustrate scientific papers? Cambridge University Press.
6. Bordens K.S. and Abbott, B.b.: Research Design and Methods, Mc Graw Hill, 2008.
7. Graziano, A., M., and Raulin, M.,L.: Research Methods – A Process of Inquiry, Sixth Edition, Pearson, 2007

**Note: Latest edition of the textbooks should be used.**



## **SEMESTER – III**

## COM-CW-6110- SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT- (CW-1)

**Credit: 04 (4 Lectures + 0 Tutorial + 0 Practical)**

**Total Credit Hour: 40 hours**

**Internal Assessment: 20 marks**

**End Semester Examination: 80 Marks**

**Total Marks: 100 Marks**

<i>Course Objective</i>	: <i>Develop proficiency in budgeting, standard costing, marginal costing, decision making, and activity-based costing through practical exercises, enhancing skills in financial analysis, cost control, and strategic decision-making in business contexts.</i>
<i>Course Outcome</i>	: <i>Enhanced ability to develop budgets, analyze variances, simulate marginal costing, make informed decisions, and implement activity-based costing effectively.</i>
<i>Unit wise course outcome</i>	<ol style="list-style-type: none"> <li>1. <i>Ability to develop comprehensive budgets for various organizational aspects under different scenarios and constraints.</i></li> <li>2. <i>Proficiency in calculating and interpreting material, labor, and overhead variances to evaluate performance and enhance cost control.</i></li> <li>3. <i>Analytical skills to assess profit variations with changes in sales price, volume, and cost structure using marginal costing techniques.</i></li> <li>4. <i>Capability to apply relevant cost concepts in real-world scenarios, making informed decisions on pricing, product mix, and outsourcing.</i></li> <li>5. <i>Competence in implementing activity-based costing, identifying cost drivers, and understanding its advantages over traditional costing methods.</i></li> </ol>
UNIT – I	: <b>Budget Preparation Exercise:</b> Develop various budgets including sales, production, materials, labor, overhead, and cash budgets for a hypothetical organization, considering different scenarios and constraints.
UNIT- II	: <b>Standard Costing Analysis:</b> Calculate material, labor, and overhead variances based on standard costs versus actual costs, and

		analyze the implications for performance evaluation and cost control.
UNIT – III	:	<b>Marginal Costing Simulation:</b> Participate in a simulation where students analyze the impact of changes in sales price, volume, variable costs, and fixed costs on profits using marginal costing techniques.
UNIT – IV	:	<b>Decision Making Case Studies:</b> Analyze real-world business scenarios and apply relevant cost and differential cost concepts to make decisions regarding pricing, product mix, and outsourcing.
UNIT – V	:	<b>Activity Based Costing Implementation:</b> Implement activity-based costing in a case study scenario, identifying cost drivers, allocating costs to activities, and analyzing the accuracy and benefits of this costing method compared to traditional costing methods.

Unit	Weightage of marks	Theory	Practical / Numerical
<b>Unit -I</b>	20%	✓	-
<b>Unit-II</b>	20%	✓	✓
<b>Unit-III</b>	20%	✓	✓
<b>Unit-IV</b>	20%	✓	✓
<b>Unit-V</b>	<b>20%</b>	✓	✓

**Practical Exercises:**

1. Create sales, production, materials, labor, overhead, and cash budgets for a hypothetical organization, considering various scenarios and constraints.
2. Calculate material, labor, and overhead variances from standard costs, interpreting results for performance evaluation and cost control.
3. Analyze profit changes with varying sales price, volume, variable, and fixed costs using marginal costing techniques.
4. Apply relevant cost concepts to real-world scenarios, making decisions on pricing, product mix, and outsourcing.
5. Implement activity-based costing in a case study, identifying cost drivers and analyzing its benefits over traditional costing methods.

**Suggested Books**

1. Fisher & Jordon: Security Analysis and Portfolio Management
2. Jack clark Francis: Management of Investments Mc Graw hill.
3. Markowitz: Portfolio Selection yale University Press, yale.
4. Boltem: Security analysis and Portfolio Management.
5. Jones Tuttle, Heulton: Essentials of Modern Investments.
6. Prasannachandra, International management Tat McGraw Hill New Delhi.

7. Avdhani, V.A, Investment and Security Market in India, Himalaya Publishing house, 3rd Edition.
8. Reilly & Brown, Investment Analysis and Portfolio Management, Cengage Learning, 8th edition, 2008
9. S. Kevin , Securities Analysis and Portfolio Management , PHI Learning , 2008.
10. Bodi, Kane, Markus, Mohanty, Investments, 6th edition, Tata McGraw Hill, 2007.
11. Securities Analysis and Portfolio Management, Himalaya Publishing House, 2008.
12. V.K.Bhalla, Investment Management, S.Chand & Company Ltd., 2008

**Note: Latest edition of the textbooks should be used.**

## COM-CW-6120-BEHAVIOURAL FINANCE (CW-2)

**Credit: 04 (4 Lectures + 0 Tutorial + 0 Practical)**

**Total Credit Hour: 40 hours**

**Internal Assessment: 20 marks**

**End Semester Examination: 80 marks**

**Total Marks: 100 Marks**

<i>Course Objective</i>	: <i>This paper is designed to familiarize to introduce the student to the new field of behavioural finance; to deal with major implications of human psychology for financial decision-makers and for financial markets and make the students able to have a good understanding of the major concepts and topics of behavioural finance.</i>
<i>Course Outcome</i>	: <i>On successful completion of this Programme, students will be able to apply analytical skills for financial decision making; identify the behavioural bias and psychological characteristics of investors; develop strategies to manage wealth effectively and wisely from mispriced assets and practice discussion of capital markets and how we can apply what we learn in class to the financial world.</i>
<i>Unit wise course outcome</i>	<ol style="list-style-type: none"> <li>1. <i>Understand the essence, objectives, and practical applications of behavioural finance in investment decision-making scenarios.</i></li> <li>2. <i>Evaluate decision-making under uncertainty, cognitive biases, and preference functions concerning risk and uncertainty in the investment process.</i></li> <li>3. <i>Assess the Efficient Markets Hypothesis, market efficiency, arbitrage limits, and behavioural impacts on asset management and portfolio performance.</i></li> <li>4. <i>Examine how behavioural factors influence corporate decisions on capital structure, dividend policy, and systematic decision-making approaches in corporate finance.</i></li> <li>5. <i>Explore investor types, cognitive biases, emotional influences on risk perception, and how personality traits shape risk attitudes across different domains.</i></li> </ol>
UNIT – I	: <b>Behavioral Finance:</b> Introduction to Behavioral finance – Nature, scope, objectives and application; Investment Decision Cycle: Judgment under Uncertainty: Cognitive information perception – Peculiarities (biases) of quantitative and numerical information perception; Representativeness; Anchoring; Exponential discounting; Hyperbolic discounting

UNIT- II	: <b>Utility/ Preference Functions:</b> Expected Utility Theory (EUT) and Rational Thought: Decision making under risk and uncertainty; Expected utility as a basis for decision-making; Theories based on Expected Utility Concept; Investor Rationality and Market Efficiency, ARCH and GARCH Models.
UNIT – III	: <b>Behavioral Factors and Financial Markets:</b> The Efficient Markets Hypothesis; Fundamental Information and Financial Markets – Information available for Market Participants and Market Efficiency; Market Predictability; The Concept of limits of Arbitrage Model - Asset management and behavioral factors; Active Portfolio Management: Return statistics and sources of systematic underperformance; Fundamental information and technical analysis – the case for psychological influence.
UNIT – IV	: <b>Behavioral Corporate Finance:</b> Behavioral factors and Corporate Decisions on Capital Structure and Dividend Policy; Capital Structure dependence on Market Timing; Systematic approach to using behavioral factors in corporate decision making. External Factors and Investor Behavior: Mechanisms of the External Factor influence on risk perception and attitudes; Connection to human psychophysiology and emotional regulation; Active portfolio management – the source of the systematic underperformance.
UNIT – V	: <b>Heuristics and Behavioral Biases of Investors:</b> Types of investors; Individual and Institutional; How the human mind works- the two systems; Familiarity and related heuristics; Representativeness and related biases; Anchoring; Irrationality and adaptation; Hyperbolic discounting. Sovereign credit rating – drivers; Measuring Risk; Emotional mechanisms in modulating risk-taking attitude; Neurophysiology of risk taking. Personality traits and risk attitudes in different domains.

Unit	Weightage of marks	Theory	Practical / Numerical
Unit -I	20%	✓	✓
Unit-II	20%	✓	✓
Unit-III	20%	✓	✓
Unit-IV	20%	✓	✓
Unit-V	20%	✓	✓

**Practical exercises:**

1. Behavioral Bias Quiz: Create a quiz with scenarios showcasing common biases. Students identify biases and suggest ways to counteract them.

2. Investment Game: Students play a board game simulating investment decisions. They learn about biases' effects on choices.
3. Case Study Analysis: Assign case studies depicting real-life investment scenarios. Students discuss biases affecting decisions and propose alternative strategies.
4. Market Efficiency Discussion: Engage students in a discussion about market efficiency. They explore biases' impact on market behavior.
5. Risk Perception Activity: Conduct an activity where students assess their risk attitudes. They discuss how biases influence perception.

### References:

1. Behavioral Finance: Psychology, Decision-Making, and Markets", by Ackert and Deaves.
2. John R. Nofsinger, Understanding Behavioral Finance by Ackert- The Psychology of Investing, Pearson Prentice Hall, (4th Edition)
3. Meir Statman, What Investors Really Want - Learn the lessons of behavioral Finance, McGraw-Hill
4. Brian R. Bruce- Handbook of Behavioral Finance
5. Joachim Goldberg, Rüdiger von Nitzsch, Behavioral finance - Wiley Finance -
6. Plous, Scott, 1993, The Psychology of Judgment and Decision Making, Ch 10-15
7. Shleifer, Andrei, 2000, Are Financial Markets Efficient?, Chapter 1 in Inefficient Markets, Oxford University Press.
8. Ackert, L., and R. Deaves, 2010, Behavioral Finance: Psychology, Decision-Making and Markets, South-Western Cengage Learning, Mason, Ohio.
9. Nofsinger, J. R., 2001, Investment Madness, Prentice Hall.
10. Mitchell, O. S., and S. P. Utkus, eds., 2004. Pension Design and Structure: New Lessons from Behavioral Finance (Oxford University Press, New York, New York).
11. Shleifer, Andrei (2000): Inefficient Markets: An Introduction to Behavioral Finance, Oxford University Press, Oxford.
12. Montier, James (2002): Behavioural Finance, John Wiley & Sons, New York.
13. Plous, S. (1993). The psychology of judgment and decision-making NY: McGraw Hill

**Note: Latest edition of the textbooks should be used.**

## COM-CW-6130-CORPORATE TAX PLANNING (CW-3)

**Credit: 04 (4 Lectures + 0 Tutorial + 0 Practical)**

**Total Credit Hour: 40 hours**

**Internal Assessment: 20 marks**

**End Semester Examination: 80 Marks**

**Total Marks: 100 Marks**

<i>Course Objective</i>	: <i>The aim of this course is to familiarize the student with major latest provisions of the Indian tax laws and related judicial pronouncements pertaining to corporate enterprises having implications for various aspects of Corporate planning with a view to derive maximum possible tax benefits admissible under the law.</i>
<i>Course Outcome</i>	: <i>After completion of the course, the student will have the comprehensive understanding and application of tax planning and management in corporate sectors. Students will learn computation of corporate tax liabilities, utilization of tax concessions, and incentives in managerial decisions, and strategies for tax optimization in various corporate scenarios, including amalgamations and foreign collaborations</i>
<i>Unit wise outcome</i>	<ol style="list-style-type: none"> <li>1. <i>Unit 1: Understand tax planning, management, evasion, avoidance, and their relevance in the corporate sector.</i></li> <li>2. <i>Unit 2: Calculate taxable income, corporate tax liability, MAT, and taxes on distributed profits, and apply provisions for loss carryforward and set-off under Sec. 79.</i></li> <li>3. <i>Unit 3: Analyze tax implications in managerial decisions regarding business setup, location, financial management, including capital structure, dividend policy, and investments.</i></li> <li>4. <i>Unit 4: Evaluate tax planning strategies related to asset ownership, purchase methods, repairs, and asset disposal decisions.</i></li> <li>5. <i>Unit 5: Apply tax planning techniques in scenarios like amalgamation, de-merger, foreign collaborations, and address double taxation concerns through relief provisions and understanding of international taxation.</i></li> </ol>
<b>UNIT – I</b>	: <b>Tax Planning and Management:</b> Meaning of tax planning and management, tax evasion and tax avoidance; Nature and scope of tax planning and management in the corporate sector; Justification of corporate tax planning and management.



UNIT- II	: <b>Computation of Corporate Tax:</b> Computation of taxable income of companies; Computation of the amount of corporate tax liability; Minimum Alternate Tax; Tax on distributed profits of domestic companies; Tax on income distributed to unit holders; Carry forward and set off of losses in the case of certain companies under Sec. 79 of Income-tax Act, 1961;.
UNIT – III	: <b>Tax Planning with reference to Managerial Decisions-I:</b> Implications of Tax concessions and incentives for corporate decisions in respect of setting up a new business, location of business and nature of business; Tax planning with reference to financial management decisions- Capital structure decisions, Dividend Policy, Bonus Share, Investments and Capital Gains.
UNIT – IV	: <b>Tax Planning with reference to Managerial Decisions -II:</b> Owning or leasing of an asset; Purchasing of assets by instalment system or Hire System; Purchasing of an asset out of own funds or out of borrowed capital; Manufacturing or buying, Repairing, replacing, renewing or renovating an asset; Sale of assets used for Scientific Research; Shutting down or continuing operations.
UNIT – V	: <b>Tax Planning with reference to Managerial Decisions -III:</b> Tax Planning in respect of amalgamation or de-merger of companies or Slump sale or conversion of a firm into a company; Foreign collaborations and incidence of taxation on domestic companies; provisions for relief in respect of double taxation; Double Taxation.

Unit	Weightage of marks	Theory	Practical / Numerical
<b>Unit -I</b>	20%	✓	-
<b>Unit-II</b>	20%	✓	✓
<b>Unit-III</b>	20%	✓	✓
<b>Unit-IV</b>	20%	✓	✓
<b>Unit-V</b>	<b>20%</b>	✓	✓

### Practical Exercises:

1. Calculate taxable income and corporate tax liability for hypothetical companies.
2. Analyze case studies to identify tax planning opportunities and consequences.
3. Prepare tax planning strategies for business setup, asset purchases, and managerial decisions.
4. Simulate scenarios of amalgamation, foreign collaborations, and evaluate their tax implications.
5. Utilize software tools to compute taxes, analyze financial statements, and assess tax optimization strategies.

**Recommended books:**

1. Vinod K. Singhania, Taxmann's Direct Taxes Planning and Management.
2. E.A. Srinivas, Corporate Tax Planning, Tata McGraw Hill.
3. V.S. Sundaram, Commentaries on the Law of Income- Tax in India, Law Publishers, Allahabad.
4. A.C. Sampath Iyengar, Law of Income Tax, Bharat Publishing House, Allahabad.
5. Taxman, The Tax and Corporate Law Weekly.
6. Bhagmati Prasad, Direct Taxes Laws Practice, Wishwa Prakashan.

**Note: Latest edition of the textbooks should be used.**

## COM-CW-6140-ACCOUNTING THEORY AND PRACTICE (CW-4)

**Credit: 04 (4 Lectures + 0 Tutorial + 0 Practical)**

**Total Credit Hour: 40 hours**

**Internal Assessment: 20 marks**

**End Semester Examination: 80 Marks**

**Total Marks: 100 Marks**

<i>Course Objective</i>	: <i>The course aims at acquainting the students with a coherent set of logical principles and a general frame of reference for evaluation and development of sound accounting practices.</i>
<i>Course Outcome</i>	: <i>By course end, students will grasp theory fundamentals and analyze theories of accounting along with understanding about procedure for setting accounting standard, Accounting standards in India (IND-AS); IFRS and Measurement and reporting practices.</i>
<i>Unit-wise Course Outcome</i>	: <i>1. Unit 1 introduces theory constructs, propositions. 2. Unit 2 delves into accounting theory, concepts, methodologies. 3. Unit 3 covers accounting standards, measurements, including IND-AS, IFRS. 4. Unit 4 analyzes financial statement interpretation. 5. Unit 5 explores corporate reporting, including objectives, disclosure requirements, and recent developments like green reporting, sustainability reporting, and carbon credits</i>
<b>UNIT – I</b>	: <b>Introduction to Theory:</b> Building Blocks of Theory: Constructs, Propositions, Logic, Boundary Conditions/Assumptions. Propositions Vs Hypothesis; Theoretical Framework, Conceptual Framework, Characteristics of a Theory, Differences between Conceptual Framework and Theoretical Framework, Dimensions, Constructs and Variables; Pioneers of Business Theory and their contributions.
<b>UNIT- II</b>	: <b>Accounting Theory:</b> Nature and Scope; Accounting concepts and conventions, Accounting Methodology; Different approaches to theory construction; Conceptual framework of financial accounting and reporting, Income concepts for financial reporting.
<b>UNIT – III</b>	: <b>Accounting Standard and Measurement:</b> Procedure for setting accounting standard; Accounting standards in India (IND-AS);

	IFRS; Measurement and reporting of revenues, expenses, gains and losses; Depreciation policy; Valuation of asset and liabilities; Revaluation of fixed assets and income measurement; Adjustments for changing prices and financial reporting.
<b>UNIT – IV</b>	: <b>Analysis and interpretation:</b> Analysis and interpretation of statements of changes in financial position- cash, Working Capital and total resource bases; Nature of ownership equities.
<b>UNIT – V</b>	: <b>Corporate Reporting:</b> Objectives, disclosure requirements, periodic and segment reporting. Harmonisation of corporate reports; Recent developments in financial accounting and reporting- Green Reporting, Carbon Credit, Sustainability Reporting.

Unit	Weightage of marks	Theory	Practical / Numerical
<b>Unit -I</b>	10%	✓	✓
<b>Unit-II</b>	30%	✓	✓
<b>Unit-III</b>	20%	✓	✓
<b>Unit-IV</b>	20%	✓	✓
<b>Unit-V</b>	<b>20%</b>	✓	✓

**Practical exercises:**

1. Theory Application Case Studies: Analyze real-life scenarios using theoretical frameworks discussed in class.
2. Construct Development Exercise: Develop theoretical frameworks for specific topics or problems.
3. Theory Evaluation Presentations: Present and critique theories' key concepts and applications.

**References:**

1. Jawahar Lal, Accounting Theories, Himalayan Publisher.
2. Anthony R.N., D.F. Hawkins and K.A. Merchant, Accounting: Text and Cases, McGraw Hill, 1999
3. Richard G. Schroeder, Myrtle W. Clark and Jack M. Cathey, Financial Accounting Theory and Analysis, Text Readings and Cases, John Wiley and Sons, 2005.
4. Ahmed Riahi Belkaoui, Accounting Theory, Quorm Books, 2000.

*Note: Students are advised to use latest edition of text books.*

## COM-CW-6150 – MANAGEMENT OF TOURISM AND LEISURE (CW-5)

**Credit: 04 (4 Lectures + 0 Tutorial + 0 Practical)**

**Total Credit Hour: 40 hours**

**Internal Assessment: 20 marks**

**End Semester Examination: 80 marks**

**Total Marks: 100 Marks**

<i>Course Objective</i>	: <i>Understand tourism and leisure management fundamentals, including planning, marketing, operations, and addressing contemporary issues. Gain insights into strategic planning, sustainability, marketing strategies, service management, and future industry trends.</i>
<i>Course Outcome</i>	: <i>Upon course completion, students will understand tourism fundamentals, strategic planning, marketing techniques, operational management, and be equipped to tackle contemporary industry challenges and future trends.</i>
<i>Unit wise course outcome</i>	<ol style="list-style-type: none"> <li>1. Differentiate between tourism and leisure, analyze their evolution, explore various forms, and comprehend their significance in regional development.</li> <li>2. Apply principles of sustainable tourism, evaluate community-based tourism benefits and challenges, and develop strategic plans for environmental and cultural sustainability.</li> <li>3. Understand tourism marketing fundamentals, analyze tourism demand factors, segment markets based on demographics, and explore the role of activities in tourism.</li> <li>4. Examine socio-economic and cultural approaches to leisure, manage leisure facilities and services, and analyze motivations, theories, and constraints on leisure behavior.</li> <li>5. Assess technological advancements, digital transformations, global tourism trends, environmental impacts, and social changes in tourism and leisure, and predict future trends and address challenges.</li> </ol>
UNIT – I	: <b>Tourism and Leisure Management:</b> Understanding Tourism and Leisure; Distinction between tourism and Leisure; Evolution of Tourism; Tourism Ecosystem; Growth of Leisure Activities; Different forms of tourism; Types of Leisure Activities; Significance of Tourism and Leisure Management & role in

		Regional Development; Forces Affecting Tourism – Globalization, Inequality ; Emerging Trends and Issues; Key challenges faced by the industries/ sectors.
UNIT- II	:	<b>Tourism Planning and Sustainability:</b> Strategic Planning in tourism; Principles of sustainable Tourism; Practices for Environmental and Cultural Sustainability; Role of Local Communities; Benefits and Challenges of Community-Based tourism.
UNIT – III	:	<b>Marketing in Tourism:</b> Fundamentals of tourism Marketing; Tourism demand –Concept and computation, economic, social-psychological and exogenous factors for the demand, tourist motivation, Push-Pull factors; consumer behaviour and tourism; gender, ethnicity and other segmentation in tourism, Activities as a focus of tourism: adventure, spiritual, heritage, culinary: characteristics and policies.
UNIT – IV	:	<b>Leisure Experience:</b> Leisure Experience; Socio-Economic and Cultural Approaches to Leisure; Managing Leisure Facilities and Services; Serious, Casual and Therapeutic Leisure; Motivations for Leisure, Theories of Leisure Behavior, and Motivations, Values and Constraints on Leisure, Leisure & Culture.
UNIT – V	:	<b>Contemporary Issues and Future Trends in Tourisms and Leisure:</b> Technological Advancement; Digital Transformation in the Industry; Global Tourism Trends; Challenges of Globalization; Environment Impact of Tourism; sustainable Practices and Policies; Social Changes due to Tourism; Preserving cultural Heritage; Predicting Future Trends; Addressing Future Challenges.

Unit	Weightage of marks	Theory	Practical / Numerical
<b>Unit -I</b>	20%	✓	-
<b>Unit-II</b>	20%	✓	-
<b>Unit-III</b>	20%	✓	-
<b>Unit-IV</b>	20%	✓	-
<b>Unit-V</b>	<b>20%</b>	✓	-

### Practical Exercises:

1. Tourism Case Studies: Analyze real-world tourism and leisure management cases to understand industry challenges and strategies.
2. Destination Marketing Project: Develop a marketing plan for a tourist destination, incorporating segmentation, branding, and digital strategies.

3. Site Visits and Assessments: Visit tourism facilities or destinations to evaluate operations, service quality, and sustainability practices.
4. Role-Playing Scenarios: Simulate scenarios involving customer service, crisis management, or strategic decision-making in tourism settings.
5. Industry Interviews: Conduct interviews with industry professionals to gain insights into current trends, challenges, and best practices.

**Important books:**

1. Russell, R. V. (2020). *Pastimes: The context of contemporary leisure*, 4th, 5th, 6th or 7th edition. Champaign, IL: Sagamore Publishing.
2. Harris, David. *Key Concepts in Leisure Studies*. London: Sage. 2005
3. Winniffrith, Tom, and Cyril Barrett. *The Philosophy of Leisure*. Basingstoke: Macmillan, 1989

**References**

1. Collins, Michael, F., *Sport and Social Exclusion*, London, Routledge.
2. Eichberg, Hennig, *Body Cultures: Essays on Sport, Space and Identity*,
3. Harris, David, 2005, *Key Concepts in Leisure Studies*, London, Sage Publications.
4. Horner, Susan and J. Swarbrooke, 2005, *Leisure Marketing: A Global Perspective*, London, Elsevier Butterworth-Heinemann.
5. Kraus, Richard, G., 1998, *Recreation and Leisure in Modern Society*, Sudbury, MA, Jones & Bartlett Publishers, Inc.
6. Urry, John, 1990, *The Tourist Gaze: Leisure and Travel in Contemporary Societies*, London, Sage

**Note: Latest edition of the textbooks should be used.**

## **SEMESTER – IV**



## COM-CW-6210 - ARTIFICIAL INTELLIGENCE IN MANAGEMENT (CW-6)

**Credit: 04 (4 Lectures + 0 Tutorial + 0 Practical)**

**Total Credit Hour: 40 hours**

**Internal Assessment: 20 marks**

**End Semester Examination: 80 Marks**

**Total Marks: 100 Marks**

<i>Course Objective</i>	: <i>This course offers a thorough exploration of Artificial Intelligence (AI) and its applications in diverse industries. Covering AI fundamentals, Industry 4.0 transition, and practical implementations in marketing, finance, HR, and more, students engage with the advantages, challenges, and ethical considerations of AI adoption, developing skills for real-world AI deployment.</i>
<i>Course Outcome</i>	: <i>Upon course completion, students will grasp AI fundamentals, its applications in marketing, finance, and HR, adeptly apply AI technologies, analyze advantages and ethical concerns, and contribute to AI evolution across sectors.</i>
<i>Unit wise course outcome</i>	<ol style="list-style-type: none"> <li>1. <i>Introduction to AI: Gain a comprehensive understanding of AI fundamentals, terminology, evolution, perspectives, advantages, dangers, challenges, and ethical considerations.</i></li> <li>2. <i>Industry 4.0: Explore the transition to the Fourth Industrial Revolution, smart factories, simulation and modeling, digitalization, virtualization, and barriers to Industry 4.0 adoption.</i></li> <li>3. <i>AI Trends in Accounting and Finance: Analyze AI applications such as expert systems, robotic process automation, machine learning, and fintech in accounting and finance domains.</i></li> <li>4. <i>AI Applications in Marketing: Understand AI types in marketing, marketing operations, research, elements of the marketing mix, and AI applications in digital marketing and personalized marketing.</i></li> <li>5. <i>AI in Human Resources Management: Explore HRIS, big data analytics, decision trees, and practical AI cases in recruitment, scheduling, training, retention, performance management, and engagement across various sectors.</i></li> </ol>

UNIT – I	: <b>Introduction to Artificial Intelligence (AI):</b> Definition and scope of AI, The evolution of AI, Perspectives of AI, Basic Terminology- Algorithms Machine learning (ML) Deep learning, Artificial Neural Networks (ANNs), Natural Language Processing (NLP); Robotics, Advantages and dangers of AI, Challenges and Opportunities of AI, Infringing Data Privacy and Potential Risks, Surveillance Capitalism.
UNIT- II	: <b>Industry 4.0:</b> Transition to Fourth Industrial Revolution (Industrial Revolution 4.0) Smart factories: Radio-Frequency Identification (RFID), Internet of Things (IoT), Internet of Services (IoS), Product Lifecycle Management (PLM), Robotics, Human–Computer Interaction (HCI); Simulation and modelling-Simulation tools and models, Augmented Reality (AR), Virtual Reality (VR), Mixed Reality (MR), Digitalization and virtualization-Cloud Computing, Big Data, Mobile Computing, Barriers to Industry 4.0.
UNIT – III	: <b>Trends in AI for Accounting and Finance:</b> Accounting; Expert systems; Robotic process automation; Machine learning; Fuzzy neural networks; General accounting; Accounts payable; Accounts receivable; Purchasing; Payment processing; Billing; Invoicing; Debt collection; Financial reporting; Auditing; Fraud detection; Fintech; Financial expert system; Robo-advisors; Investment banking; Personalized finance; Credit management; Asset management; High frequency trading.
UNIT – IV	: <b>Artificial intelligence (AI) applications in marketing:</b> Types of Artificial Intelligence (AI) in marketing management, Marketing Operations: Intelligent Offerings, Automated Service Experience, Automated Personalization; Recommendations; Marketing Research: Data Collections, Customer Analysis Customer Understanding, Competitor Benchmarking, Market Conditions Tracking, AI for elements in the Marketing mix, AI in Services- Advertising; Product pricing; Sales management; Brand positioning; Marketing- Digital marketing; Personalized marketing, Chatbot.
UNIT – V	: <b>Applications of AI in Human Resources Management-</b> Human Resource Information System; Big data analytics Decision trees; Recruitment; Scheduling management; Training; Onboarding; Employee turnover; Retention; Performance management; Engagement management; Practical cases of AI: Retail Sector, Real

Estate, Health Services, Education Platforms, Automobile sector, Financial Services.

Unit	Weightage of marks	Theory	Practical / Numerical
<b>Unit -I</b>	20%	✓	-
<b>Unit-II</b>	20%	✓	-
<b>Unit-III</b>	20%	✓	-
<b>Unit-IV</b>	20%	✓	-
<b>Unit-V</b>	<b>20%</b>	✓	-

**Practical exercises:**

1. AI Terminology Matching: Create a worksheet with AI terms and their definitions. Students match them together to reinforce their understanding.
2. Industry 4.0 Discussion: Lead a class discussion on everyday items that use IoT technology, such as smart thermostats or fitness trackers, to illustrate the concept in a relatable way.
3. Marketing AI Role-play: Divide students into groups, assign each group a marketing scenario, and have them brainstorm how AI could improve the situation, encouraging teamwork and creativity.
4. Discuss AI applications in HR scenarios like recruitment, training, turnover prediction, performance management, and engagement analysis for practical understanding.
5. Identify specific AI apps what can be used in mobile for use in Retail Sector, Real Estate, Health Services, Education Platforms, Automobile sector, Financial Services.

**References:**

1. Mahmoud Ragab AL-Refaey, Amit Kumar Tyagi, Abdullah Saad AL-Malaise AL-Ghamdi, Swetta Kukreja, Topics in Artificial Intelligence Applied to Industry 4.0 , John Wiley & Sons, 2024.
2. Prof Luciano Floridi The Ethics of Artificial Intelligence: Principles, challenges, and Opportunities, Oxford University Press.
3. Sterne J., Artificial intelligence for marketing: practical applications, John Wiley & Sons.
4. Gentsch, Peter, AI in marketing, sales and service: How marketers without a data science degree can use AI, big data and bots, (eBook) Springer.
5. King K., Using Artificial Intelligence in Marketing: How to harness AI and maintain the competitive edge, Kogan Page Publishers
6. Hosnagar, K, A human’s guide to machine intelligence, New York: Viking.
7. Teik Toe Teoh, Yu Jin Goh, Artificial Intelligence in Business Management Springer International Publishing

*Note: Students are advised to use latest edition of text books.*

## COM-CW-6220-MICRO FINANCE AND FINANCIAL INCLUSION (CW-7)

**Credit: 04 (4 Lectures + 0 Tutorial + 0 Practical)**

**Total Credit Hour: 40 hours**

**Internal Assessment: 20 marks**

**End Semester Examination: 80 marks**

**Total Marks: 100 Marks**

<i>Course Objective</i>	: <i>The course aims at developing an overall understanding of the concept of financial inclusion, history and evaluation of financial inclusion, rural banks and their roles in financial inclusion, financial inclusion through microfinance, rural credit, and financial inclusion schemes.</i>
<i>Course Outcome</i>	: <i>Upon course completion, students will understand global financial services, develop solutions for access, and explore ways to improve capital market access for underserved populations.</i>
<i>Unit wise Course outcome</i>	<ol style="list-style-type: none"> <li>1. <i>Understand global financial inclusion concepts, challenges, and strategies.</i></li> <li>2. <i>Analyze priority sector financing and government initiatives for poverty alleviation and education.</i></li> <li>3. <i>Explore microfinance's role in wealth reduction and community development.</i></li> <li>4. <i>Grasp rural credit sources and institutions for financial access.</i></li> <li>5. <i>Evaluate Indian financial inclusion schemes and modern instruments.</i></li> </ol>
UNIT – I	: <b>Closing the Gap through Financial Inclusion:</b> Financial Inclusion: Issues, Challenges and Experiences: Concept of financial Inclusion, exclusion and extent of financial exclusion - challenges of financial inclusion - moral hazard, adverse selection, high transaction cost and information asymmetry - history and evolution of financial inclusion - committee's on financial inclusion - national strategy for financial inclusion - financial literacy and consumer protection – cross country experiences of financial inclusion.
UNIT- II	: <b>Priority Sector Financing and Govt. initiatives:</b> Components of priority sector - RBI guidelines, government initiatives: poverty alleviation programmes/ employment programmes/ production-

		oriented programmes - rural housing and urban housing schemes under priority sector; Educational loans.
UNIT – III	:	<b>Financial Inclusion through Micro Finance:</b> History of Microfinance and the Wealth Gap; Wealth Inequality and Community Development; National & international perspectives; Microfinance: concept, products and models; Implications of formal, Semi-formal & informal MFIs - microfinance delivery methodologies; Local, Impact and Socially Responsible Investing; The Role of Community Development Financial Institutions; Income inequality - Universal Basic Income vs. Wage Subsidies; Legislative Influence in Financial Inclusion. Recent developments of microfinance in India.
UNIT – IV	:	<b>Financial Inclusion and Rural Credit:</b> Rural Credit: concept, need, characteristics and sources of rural credit; Institutional and non-institutional rural credit; Moneylenders, Cooperatives, Commercial Banks, Regional Rural Banks, Nationalized Banks – NABARD; Outline of Govt. programmes for rural credit.
UNIT – V	:	<b>Financial Inclusion Schemes in India:</b> Financial inclusion schemes in India - Pradhan Mantri Jan Dhan Yojana (PMJDY); Atal Pension Yojana (APY); Pradhan Mantri Mudra Yojana (PMMY) - Sukanya Samriddhi Yojana; Pradhan Mantri Suraksha Bima Yojana; Jeevan Suraksha Bandhan Yojana; Financial inclusion programmes organised by RBI. Modern financial inclusion instruments.

Unit	Weightage of marks	Theory	Practical / Numerical
Unit -I	20%	✓	-
Unit-II	20%	✓	-
Unit-III	20%	✓	-
Unit-IV	20%	✓	-
Unit-V	20%	✓	-

### Practical Exercise:

Students are required to:

1. Generate a Financial inclusion index based on the RBI Guideline.
2. Evaluate advantages of microfinance on an ongoing venture with a case study.
3. Present an idea which can add a mile to increase financial inclusion of the rural population in your area.
4. Present a comparative analysis of various government schemes which are suitable for the financial inclusion and micro-finance.
5. Develop a marketing and financial / operational plan for the business financed through

micro-finance.

6. Prepare and present a well-conceived Business Plan based on micr-finance.

### References:

1. Bhaskaran, R., Microfinance - Perspectives and Operations, Macmillan Education
2. Khan, M.Y., Indian Financial System, Tata McGraw Hill Publishing Company Ltd., New Delhi
3. Vasantha Desai, Indian Banking-Nature and Problems, Himalaya Publishing House, Mumbai
4. Pai Panandikar & N C Mehra, Rural Banking, National Institute of Bank Management, Pune
5. Chakrabarty K. C (2011), Financial Inclusion and Banks: Issues and Perspectives, RBI Bulletin, November.
6. Chakrabarty K. C (2011), Financial Inclusion: A Road India Needs to Travel, RBI Bulletin, November
7. Das, Manda & Rath (2008), Micro Finance & Rural Development in India, (Ed) New Century Publication, N Delhi
8. Mohan R., (2006), Economic Growth, Financial Deepening and Financial Inclusion, Reserve Bank of India Bulletin, November, pp. 1305-19.
9. GOI (2008), Report of the Committee on Financial Inclusion, Government of India, New Delhi.
10. Leeladhar V., (2006), Taking Banking Services to the Common Man- Financial Inclusion, Reserve Bank of India Bulletin, January.
11. Mundra S. S. (2016), Financial Inclusion in India – The Journey so far and the Way Ahead, (September 19, - at the BRICS Workshop on Financial Inclusion in Mumbai), [https://rbi.org.in/Scripts/BS\\_SpeechesView.aspx?Id=1024](https://rbi.org.in/Scripts/BS_SpeechesView.aspx?Id=1024)
12. Rangarajan C (2008), Report of the Committee on Financial Inclusion.
13. Thorat U., (2007), Financial Inclusion: The Indian Experience, Reserve Bank of India Bulletin, July, pp. 1165-72

**Note: Latest edition of the textbooks should be used.**

## COM-CW-6230 - ECONOMIC PLANNING AND POLICIES (CW-8)

**Credit: 04 (4 Lectures + 0 Tutorial + 0 Practical)**

**Total Credit Hour: 40 hours**

**Internal Assessment: 20 marks**

**End Semester Examination: 80 marks**

**Total Marks: 100 Marks**

<i>Course Objective</i>	: <i>This course has been designed to acquaint the students in a comprehensive manner with different aspects of Indian economy.</i>
<i>Course Outcome</i>	: <i>Upon completion, students will grasp Indian economic policies, reforms' impact, and the nation's position internationally post-reforms for comprehensive understanding.</i>
<i>Unit wise course outcome</i>	<ol style="list-style-type: none"> <li>1. <i>Grasp the historical evolution, theories, models, and techniques of economic planning to gain comprehensive planning insights.</i></li> <li>2. <i>Analyze fiscal, monetary, trade, industrial, and social policies, understanding their objectives and instruments.</i></li> <li>3. <i>Evaluate links between agriculture and industry, policies, reforms, and regional planning, addressing imbalances and emerging perspectives.</i></li> <li>4. <i>Examine regional planning, growth strategies, gender-responsive budgeting, federal finances, parallel economy, and demonetization impacts.</i></li> <li>5. <i>Explore poverty alleviation, crisis management, sustainable development, economic indicators, and social equity measurements for policy evaluation.</i></li> </ol>
<b>UNIT – I</b>	: <b>Introduction to Economic Planning:</b> Concept and Objectives: Definition & Scope of Economic Planning; Historical Evolution of Economic Planning; Planning in different Economic systems (Capitalist; Socialist; Mixed); Theories of Economic Planning: Classical and Keynesian Perspectives; Types of Economic Planning: Planning Models and Techniques: Harrod-Domar Model; Mahalanobis Mode; Computable General Equilibrium Models.
<b>UNIT- II</b>	: <b>Economic Policies and their Frameworks:</b> Fiscal Policy: Objective and Instruments; Budget Deficits and Public Debt; Monetary Policy: Objective and Instruments; Role of Central Banks; Trade Policy: Tariffs; quotas, and Trade Agreements;



	Balance of Payments and Exchange Rate Policies; Industrial Policy: Role of government; Strategies for Promoting Industrialization; Social Policy: Social and welfare Programs; Education and Healthcare Polices.
UNIT – III	: <b>Agriculture and Industrial Sectors of the Indian economy:</b> Agriculture Growth and Industrial Performance in Indian, Links between agriculture and industry; Planning for Agriculture - 21 <sup>st</sup> Century perspective, Indian agriculture - emerging perspectives and policy issues; Land System and its reforms in India; Impact of Structural Reorganization; Food Security Policy; Water Resource Development Strategy; Terms of Trade Between Agriculture and Industry: Industrial growth in 80's; Government Policy Towards Public Sector Since 1991; Paradigm shift in Industrial Policy.
UNIT – IV	: <b>Indian Planning:</b> Objectives & strategy of Planning in India; Regional Planning Policy in India – regional imbalances and policy measures to remove it, Critical review of Regional Planning in India; Economic Growth and Social Attainment through Development Strategy; Gender Responsive Budgeting and Gender Equity; Federal Finances - responsibilities and resources, division of functions, resource raising powers, transfer of resources through Twelfth and Thirteen Finance Commission; Parallel Economy – causes and remedies, current status of the Black Money, Graying of India's Political economy; Demonetisation.
UNIT – V	: <b>Development Policies:</b> Development Policies in Emerging Economies: Strategies for Poverty Alleviation and Economic Development; Crisis Management and Economic Stabilization: Policies for Managing Economic Policies; Sustainable Development Goals and their Impact for National Policies; Evaluation and Impact Assessment of Economic Policies; Measuring Economic Development: GDP; GNP and other Economic Indicators; Human Development Index and Other Composite Indices; Social Equity and Inclusion Measuring Economic Development: GDP; Social Equity and Inclusion; Environmental Sustainability and Green Policies.

Unit	Weightage of marks	Theory	Practical / Numerical
<b>Unit -I</b>	20%	✓	-
<b>Unit-II</b>	20%	✓	-
<b>Unit-III</b>	20%	✓	-
<b>Unit-IV</b>	20%	✓	-
<b>Unit-V</b>	<b>20%</b>	✓	-



### Practical Exercise:

Students are required to:

1. Generate a report on Indian Economic Policy issues and the economic initiatives for improving economic development and growth, agriculture and industry.
2. Evaluate advantages of recent reforms in various sectors.
3. Present an idea which can add a mile to increase self-reliant India.
4. Present a comparative analysis of various government policies in different era.
5. Check the procedural aspects of export and import activities in India.

### References:

1. Bardhan, Pranab (1994): The Political Economy of Development in India; Oxford University Press, New Delhi
2. C.T. Kurian (1978): Poverty Planning and Social Transformation - An Alternative in Development Planning Allied Publishers, New Delhi
3. V. M. Dandekar: The Indian Economy 1947-97; transforming traditional Agriculture Vol. I'
4. Bimal Jalan: Indian Economic Crisis: The Way Ahead; Oxford University Press, New Delhi 1992
5. Vijay Joshi: IMD Little; India's Economy Reforms; Oxford University Press. New Delhi, 1991-2001.
6. Usha Kapila Indian Economy Since Independence; Vol. I, II & III, Academic Foundation. New Delhi.
7. Amartya Sen, Poverty and Famine - An Essay on Entitlement and Deprivation, Oxford University Press. New Delhi, 1982.
8. S. S. Tarapore. Issues in Financial Sector Reforms, UBS Publishers Distributors Ltd. New Delhi: 2000
9. C. Ranga Rajan. Indian Economy; UBS Publishers Distributors Ltd; New Delhi, 1998.
10. Ruddar Dutt & KPM Sundaran: Indian Economy, S. Chand & Company Ltd, New Delhi, 2004.
11. Ruddar Dutt; Second Generation Economic reforms in India; Indian Economic Association.
12. Rangarajan, C. (2004), Selected Essays on Indian Economy, Vols-I & II Academic Publication, New Delhi.

**Note: Latest edition of the textbooks should be used.**

## COM-CW-6240 – STRATEGIC MANAGEMENT (CW-9)

**Credit: 04 (4 Lectures + 0 Tutorial + 0 Practical)**

**Total Credit Hour: 40 hours**

**Internal Assessment: 20 marks**

**End Semester Examination: 80 marks**

**Total Marks: 100 Marks**

<i>Course Objective</i>	: <i>To introduce the students with details of Strategic Management in the business and corporate entity.</i>
<i>Course Outcome</i>	: <i>The course structure of this paper would equip the students to get in-depth knowledge of Strategic Management along with its practical application there by giving an opportunity to gain easy access into the competitive business world.</i>
<i>Unit wise Outcome</i>	<ol style="list-style-type: none"> <li>1. <i>Students will be able to demonstrate decision making ability and dynamism.</i></li> <li>2. <i>Students will understand major theories, background work, concept and research output in the field of strategies management.</i></li> <li>3. <i>To demonstrate the students a proper meaning of the tools and technique used by executives in executing strategies and will appreciate its integrative and interdisciplinary nature.</i></li> <li>4. <i>Students will be able to demonstrate practical situation for diagnosing and solving organizational issues.</i></li> <li>5. <i>Students will be able to relate theories and device application of it.</i></li> </ol>
UNIT – I	: <b>Strategic Management:</b> Introduction and concept of strategy; Strategic management-Evolution, Definition, Goals and Objectives; Strategic Management Process- Models and Phases of Strategic Management Process, McKinsey’s 7-S Framework; Approaches to strategic decision-making, Levels of strategies; Emerging trends in Strategic Management.
UNIT- II	: <b>Environmental Analysis and Diagnosis:</b> Concepts and component of environment; Environmental Analysis- Steps; Environment scanning and appraisal; Organizational appraisals; Strategic analysis and diagnosis; SWOC analysis; PEST Analysis; Porter’s five force model.

UNIT – III	: <b>Strategy Formulation:</b> Concept, meaning, steps of Strategy Formulation; Modernization and diversification, Digitalization Strategies; Integration, merger and takeover; Joint Venture, Strategic Alliance, Turn-Around Management; Disinvestments and Liquidation.
UNIT – IV	: <b>Strategy Formulation:</b> Concept, meaning, steps of Strategy Formulation; Modernization and diversification, Digitalization Strategies; Integration, merger and takeover; Joint Venture, Strategic Alliance, Turn-Around Management; Disinvestments and Liquidation.
UNIT – V	: <b>Implementation &amp; Evaluation of strategies:</b> Analysis - Portfolio Analysis and Display Matrices: BCG Matrix and GE Nine-Cell Matrix, PLC Analysis; Strategy implementation-Approaches and Issues; Interrelationship between strategy formulation and implementation; Strategic control-Techniques of strategic evaluation of Control.

Unit	Weightage of marks	Theory	Practical/Numerical
<b>Unit -I</b>	20%	✓	✓
<b>Unit-II</b>	20%	✓	✓
<b>Unit-III</b>	20%	✓	✓
<b>Unit-IV</b>	20%	✓	✓
<b>Unit-V</b>	<b>20%</b>	✓	✓

**Practical Exercise:**

Students are required to:

1. Environmental Analysis Simulation: Conduct a simulation where participants analyze the external environment of a chosen industry using tools like PEST analysis and Porter's Five Forces, identifying key opportunities and threats.
2. SWOC Analysis Workshop: Facilitate a workshop where teams conduct SWOC (Strengths, Weaknesses, Opportunities, Challenges) analyses for their respective organizations, leading to strategic insights and action plans.
3. Strategy Formulation Case Studies: Analyze case studies of companies implementing various strategies such as modernization, diversification, or digitalization, exploring their rationale and outcomes.
4. M&A Simulation: Engage in a merger and acquisition simulation, where participants take on roles in companies considering integration, joint ventures, or strategic alliances, navigating the complexities of strategic decision-making.
5. BCG Matrix Application: Apply the BCG (Boston Consulting Group) Matrix to analyze the product portfolio of a company, identifying star, cash cow, question mark, and dog products, and discussing strategic implications.

6. Strategy Implementation Role-Play: Conduct role-playing exercises where participants enact scenarios related to strategy implementation challenges, fostering problem-solving skills and teamwork.
7. Strategic Evaluation Workshop: Facilitate a workshop on strategic evaluation techniques, where participants analyze case studies or real-world examples using methods like Balanced Scorecard or Key Performance Indicators (KPIs).
8. Portfolio Analysis Project: Assign teams to conduct portfolio analysis using matrices like the GE Nine-Cell Matrix, focusing on strategic decisions regarding resource allocation, investment prioritization, and risk management..

### **Books Recommended**

1. Strategic Management and Business Policy, Azhar Kazmi 2010 9<sup>th</sup> reprint, 4<sup>th</sup> Edition, McGraw Hill Companies, New Delhi
2. David, Fred; Strategic Management: Concepts and Cases; PHI Learning. Fifteenth edition.
3. Cherunilam, Francis, Strategic Management, 7th ed., 2003, Himalaya Publishing House.
4. Stewart Clegg, Chris Carter, Martin Kornberger& Jochen Schweitzer: Strategy - Theory and Practice (Sage Publication, South Asia Edition)
5. Strategic Management – Concepts and Cases, S. C. Bhattacharya, 1998 edition, Wheeler Publishing, N. Delhi
6. Strategic Management, M. Jeyarathnam, 3<sup>rd</sup> Edition (2008), Himalaya Publishing House, Mumbai
7. Wheelen, L. Thomas and Hunger, David J.; Strategic Management and Business Policy, Crafting and Executing Strategy; Pearson Education, Thirteenth edition.
8. Business Organisation Management–Mr. Mahesh Choudhari
9. Business Organisation & Management–Kaul V.
10. Business Organisation& Management–Tulsain P.and Pandey V.

**Note: Latest edition of the textbooks should be used.**

## COM-CW-6250- CONTEMPORARY TRENDS IN BANKING AND INSURANCE (CW-10)

**Credit: 04 (4 Lectures + 0 Tutorial + 0 Practical)**

**Total Credit Hour: 40 hours**

**Internal Assessment: 20 marks**

**End Semester Examination: 80 Marks**

**Total Marks: 100 Marks**

<i>Course Objective</i>	: <i>This course explores the historical development, organizational structure, and operational functions of banking and insurance sectors. It analyzes contemporary challenges, regulatory frameworks, and the impact of technology, innovation, and customer service on these industries. Additionally, it evaluates real-world scenarios, proposes solutions, and critically assesses policy changes, industry trends, and emerging issues shaping the future of banking and insurance.</i>
<i>Course Outcome</i>	: <i>Students will comprehend the historical evolution, operational intricacies, and regulatory landscapes of banking and insurance. They will evaluate contemporary challenges, assess technological innovations, and propose solutions to real-world scenarios, understanding implications of policy changes.</i>
<i>Unit wise course outcome</i>	<ol style="list-style-type: none"> <li>1. <i>Understand the historical evolution, organizational structures, and regulatory frameworks governing banking and insurance industries.</i></li> <li>2. <i>Analyze operational functions, risk management practices, and customer service strategies within banking and insurance sectors.</i></li> <li>3. <i>Identify and assess contemporary challenges, regulatory issues, and emerging trends impacting banking and insurance.</i></li> <li>4. <i>Evaluate technology's role, innovation, and digitalization in transforming banking and insurance services and mitigating risks.</i></li> <li>5. <i>Critically analyze future trends, policy changes, and their implications, proposing adaptive strategies for banking and insurance sustainability.</i></li> </ol>
UNIT – I	: <b>Fundamentals of Banking:</b> Evolution of Banking System-Global and Indian Perspective; Bank-Meaning, Concept, Definitions, Classification, Objectives, Functions, Structure of Indian Banking

		System; Priority Sector Lending-Concept, Areas Covered, & Area Specific Guidelines; Types of Loans and Advances-Features and Objectives; Loan Processing and Documentation; Methods of Remittances; Indian Banking Industry-Legislations, Credit Control Measures, & Current Scenario; Reforms of Indian Banking Sector-Background, Underlying Rationale, & Implications.
UNIT- II	:	<b>Indian Banking Industry-</b> Contemporary Issues: Technology in Banking; Customer Grievance Redressal Mechanisms; Payment Banks, Small Finance Banks, & Non-Banking Financial Companies; Non-Performing Assets (NPA)-Meaning, Types, Current Scenario, Causes, Implications, & Handling Mechanisms; Virtual Bank versus Online Banking in India; Innovation & Trends in Indian Banking Industry; Social Banking-Concept, Meaning, Need, Objectives, & Implication; BASEL Norms-Meaning, Objective, & Implementation Issues; Consolidation and Privatization of Indian Banking Industry-Objectives and Implications; Banking Ombudsman.
UNIT – III	:	<b>Fundamentals of Insurance:</b> Genesis of Insurance-Global & Indian Perspective; Insurance-Meaning, Classification, Principles, Objectives, Insurance Documentation, Insurance Contract-Elements & Features; Life Insurance and Non-Life Insurance-Comparison; Insurance Underwriting-Meaning, Objectives, & Significance.
UNIT – IV	:	<b>Indian Insurance Industry:</b> Insurance Organizations-Types & Features; Indian Insurance Industry-Legislations & Regulations, and Current Scenario; Insurance Policies/Products (Life & Non-Life) Marketed in Indian Insurance Market-Types, Objectives, & Features; Nationalization & Privatization of Indian Insurance Sector-Background, Underlying Causes, & Implications.
UNIT – V	:	<b>Indian Insurance Industry-</b> Contemporary Issues: Marketing of Insurance Products; Employment Prospects in Indian Insurance Industry; Customer Grievance Redressal Mechanisms-Integrated Grievance Management System, Consumer Protection Act, 2014, & Insurance Ombudsman; Ethical Issues in Insurance Sector; Micro Insurance in India; Health Insurance in India; Digitalization of Insurance Sector-Objectives & Implications; Information Asymmetry-Implications; Public and Private Sector Insurance Companies in India-Prospects & Problems.

Unit	Weightage of marks	Theory	Practical / Numerical
<b>Unit -I</b>	20%	✓	-
<b>Unit-II</b>	20%	✓	✓
<b>Unit-III</b>	20%	✓	-
<b>Unit-IV</b>	20%	✓	-
<b>Unit-V</b>	<b>20%</b>	✓	-

**Practical Exercise:**

Students are required to:

1. Loan Processing Simulation: Simulate the loan processing and documentation process for various types of loans and advances, guiding participants through the steps from application to disbursement while emphasizing compliance with regulations.
2. Remittance Methods Workshop: Organize a workshop on different methods of remittances, including electronic funds transfer, cheques, and demand drafts, with practical exercises on selecting the most appropriate method for different scenarios.
3. NPA Case Study Analysis: Analyze case studies of non-performing assets (NPAs) in the banking sector, identifying the causes, implications, and potential handling mechanisms, and discussing strategies to mitigate NPAs.
4. Technology in Banking Demo: Conduct a demonstration of technology applications in banking, such as online banking platforms, mobile banking apps, or blockchain-based solutions, highlighting their benefits and potential risks.
5. Customer Grievance Redressal Role-Play: Engage in role-playing exercises where participants act out scenarios of customer grievances in banking or insurance, practicing effective resolution techniques and communication skills.
6. Insurance Policy Comparison: Compare life insurance and non-life insurance policies in terms of features, coverage, and premiums, enabling participants to make informed decisions about insurance products.
7. Marketing of Insurance Products Group Project: Assign groups to develop marketing strategies for specific insurance products, considering target demographics, distribution channels, and promotional tactics.
8. Digitalization of Insurance Sector Analysis: Analyze the impact of digitalization on the insurance sector, examining trends, challenges, and opportunities associated with the adoption of digital technologies in insurance operations and customer interactions.

**References:**

1. Insurance- Principles & Practises of Insurance – G.S. Pande.
2. Insurance- Principles & Practises- M.N. Mishra.
3. Insurance- Principles & Practises - C. Gopalkrishna.
4. Life Insurance in India - G.R. Desai.
5. Theory & Practice of Life Insurance – Mitra.
6. Practice & Law of banking – G.S. Gill
7. Banking: Law & practice – P.N. Varshney
8. Banking: Theory & Practice – E. Gordon, K. Talraj
9. Banking: Law & practice – in India- Tannan



10. Banking: Law & practice –in India – Maheshwari
11. Fundamentals of banking- Dr. G.V. Kayandepatil, Prof. B.R. Sangle Dr. G.T. Sangle, Prof. N.C. Pawar
12. Banking: Law & practice –Prof. Mogle
13. Banking & Financial system – Vasant Desai
14. Banking: Theory & practice – K.C. Shekhar
15. Fundamentals of banking- Dr. R.S.S. Swami
16. Report on trends & Progress of banking in India – R.B.I. Bulletin.
17. Insurance Principle & Practices- M.N. Mishra
18. Insurance Principle & Practices- Vinayakan, N.M. Radhaswami & V. Vasudevan.

**Note: Latest edition of the textbooks should be used.**



# **INTERNSHIP**

**(As per RGU Guidelines)**

## **COM-RC-5110- PROJECT REPORT / COM-RC-5120- PROJECT REPORT / COM-RC-6210- PROJECT REPORT**

**Credit: 12 (12 Project Report)/ 20 (20 Project Report)**

**Total Credit Hour: 120 hours/ 200 hours**

**End Semester Examination: 300 marks**

**Total Marks: 300 Marks (Report-200, Viva Voce-100)**

### **Selection of Topic and Approval of Research Plan or Synopsis**

1. Thrust areas of research: The proposed area of research is socially relevant/locally need-based (e.g., for Arunachal Pradesh)/ nationally important/ globally significant/ create value to the society or in cutting edge areas or contribute to new/ additional knowledge in the areas of emerging concerns worldwide.
2. A Committee comprising of the three members, with following members, shall evaluate the research proposal submitted by the students in consultation of the respective supervisor.
  - a. Head of the Department
  - b. Supervisor
  - c. External Member from Cognate Departments of Rajiv Gandhi University
3. The college / institute will take necessary action during the VII semester for allocation of the research supervisor, finalization of the research topic and approval of the research proposal/ synopsis.
4. The Project proposal / synopsis has to be prepared as the following and based on American Psychology Association (APA) style of presentation (Latest Edition of APA).
  - a. Introduction
  - b. Statement of Problem
  - c. Background of the study/ Conceptual Framework
  - d. Literature Review
  - e. Research Gap and Research Questions
  - f. Significance of the study
  - g. Research Objectives
  - h. Scope of the study
  - i. Research Models and variables
  - j. Hypothesis
  - k. Research Methodology
    - i. Place and period of study
    - ii. Sources of data
    - iii. Universes or target population
    - iv. Sample, Sampling procedure, sample distribution
    - v. Questionnaire / schedule (if any)
    - vi. Reliability and validity

- vii. Tools used for analysis
- l. Chapterisation
- m. References

### **Presentation of Project Report**

Each student will have to do the field work for a minimum of 30 days if the project is based on primary data and a project report is to be prepared and submitted thereon. If the project is based on a secondary data then at least data from 8 to 10 years shall be undertaken. There will be no formal theory class in this paper. However, the concern teacher guide or supervisor would guide the student in selecting and formulation of research problem and final preparation of the project report.

The Project Report has to be prepared as the following and based on American Psychology Association (APA) style of presentation (Latest Edition of APA).

- **Cover Page**
  - Cover Page
  - Advisor/Supervisor's Certificate
  - Undertakings of the Student
  - Certificate of Non-Plagiarism
  - Acknowledgement
  - Contents
  - List of Tables, figures, and Photographs
  - Abstract (1 Page): Provides a summary of the overall study. The format for the abstract usually follows these areas. Please note that you do not label the sections (purpose, methods, etc.), but you include the sentences as described below:
    - Purpose: "The purpose of this study...."
    - Methods: Usually, a brief description about the methodology adopted for the study to be submitted.
    - Results/ Major findings
    - Conclusion: the major implications or ramifications from the study.
- **Chapter 1–Introduction and Review of Literature**
  - Introduction
  - Statement of Problem
  - Background of the study
  - Conceptual Framework
  - Literature Review
  - Research Gap
  - Research Questions
  - Significance of the study
- **Chapter 2 – Research Methodology**
  - Research Objectives
  - Scope of the study
  - Research Models and variables
  - Hypothesis
  - Research Methodology

- Place and period of study
- Sources of data
- Universes or target population
- Sample, Sampling procedure, sample distribution
- Questionnaire / schedule (if any)
- Reliability and validity
- Tools used for analysis
- Chapterisation
- **Chapter 3–Analysis and Interpretation**
- **Chapter 4–Summary of the Study**
  - Major Findings, Observations
  - Suggestions / Recommendations
  - Policy Implications (if any)
  - Limitation of the Study
  - Future Scopes
  - Conclusion
- **Bibliography**
- **Annexure**

### **Non-Plagiarism**

A major ethical standard in research focuses on appropriately recognizing and crediting the work of others' who have contributed to the body of knowledge in a given area. Plagiarism is simply using someone else's ideas or wording without giving due credit / citation. When you present an idea in your dissertation / project report that originated from another source (written or spoken), even if you modified the wording or parts of the idea, credit to the original source should be given. The project report is as scholarly work, and as such, extensive citation from the literature is expected. As you make notes from a source, indicate clearly whether your notes are a direct quote or a paraphrased interpretation. If direct quotes are used, the page number is required for a complete citation. Plagiarism software, as approved by UGC, is widely available and routinely used by experts. The UGC guideline (University Grants Commission (*Promotion of Academic Integrity and Prevention of Plagiarism in Higher Educational Institutions*) Regulations, 2018) will regulate the aspect of plagiarism / similarity.

### **Evaluation of the Project Report**

1. The report will be evaluated by three experts, including two external examiners and concerned supervisor. One of the external experts must be from the Cognate Departments of Rajiv Gandhi University and one from the other University. The external experts must be in the rank of Professor with PhD degree.
2. The minimum pass mark for the project report will be 50% of the total marks (i.e., from 300 marks) with at least 50% in viva voce (100 Marks) and project report (200 marks), individually.
3. The college / institute shall undertake necessary arrangements for submission and evaluation of the Project Report on time.

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