

DEPARTMENT OF COMMERCE

Syllabus as per NEP

(For 2 Years PG and 1 Year PG Programme: 2026-27)

For

Master of Commerce (M. Com.)

Examinations: 2026-27 and Onwards



H.N.B. GARHWAL UNIVERSITY

SRINAGAR GARHWAL

(A Central University)

SEMESTER WISE SYLLABUS OF TWO YEARS AND ONE YEAR MASTER OF COMMERCE (M. Com.) DEGREE PROGRAMME

The higher education sector is likely to expand significantly with the possible addition of more and more young Indians into higher education as India moves towards becoming a knowledge economy and society. A major thrust, therefore, is given in NEP 2020 with initiatives such as multidisciplinary education with multiple entry and exit options, research at the undergraduate level, learning outcomes-based curriculum approach, etc.

The postgraduate (M.Com.) programme help students to extend their knowledge in chosen subject and prepare them for higher research studies. The advanced knowledge and specialized skills they gain in the M.Com. programme are crucial to sustaining the journey of a student from the acquirer of knowledge to the creator of knowledge.

The re-structured degree programmes are promoted in both undergraduate and postgraduate education. The NEP 2020 states that “the undergraduate degree will be of either 3 or 4-year duration with appropriate certifications, e.g., a UG certificate after completing 1 year in a discipline or field including vocational and professional areas, or a UG diploma after 2 years of study, or a Bachelor’s degree after a 3-year programme. The 4-year multidisciplinary Bachelor’s programme, however, shall be the preferred option since it allows the opportunity to experience the full range of holistic and multidisciplinary education in addition to a focus on the chosen major and minors as per the choices of the students”.

There shall be a full-time Master’s Degree programme viz Master of Commerce (M.Com). The duration of the course shall be two years (i.e. two academic sessions). Each year shall be divided into two semesters (July – December & January – June). There shall be about 90 teaching days, across 16 weeks, in a semester. The examination shall be held in around December and May for the First / Third and Second/Fourth semesters, respectively, or as decided by the University. As per NEP recommendations the eligibility of M.Com. programme shall be as under:

1. There may be a 2-year M.Com (I to IV Semesters) programme with the second year devoted entirely to research for those who have completed the 3-year Bachelor’s programme.

2. For students completing a 4-years Bachelor's programme with Honours /Honours with Research, there could be a 1-year M .Com (I and II Semester) programme.
3. For those who join 2 years M. Com. programme, there shall only be one exit point. Students who exit at the end of 1st year (after second semester) shall be awarded a Postgraduate Diploma.

Credit Requirements and Eligibility for the M.Com. Programme

- A Three years (Six Semester) bachelor's degree with a minimum of 120 credits for a post graduate diploma (I and II Semester) M. Com programme at level 6 on the NHEQF.
- A Three years (Six Semester) bachelor's degree with a minimum of 120 credits for a Two years (I to IV Semester) M. Com programme at level 6.5 on the NHEQF.
- A bachelor's degree with Honours / Honours with Research with a minimum of 160 credits for a One year (I and II Semester) M. Com programme at level 6.5 on the NHEQF.
(https://www.ugc.gov.in/pdfnews/2990035_Final-NHEQF.pdf)

In accordance with the NHEQF, the levels for the M. Com programme are given as under:

S.No.	Qualifications	Levels	Credits	Credit Points
1.	P.G. Diploma	6	48	288
2.	2-Years PG after a 3-years UG	6.5	48+48	312
3.	1- Year PG after a 4- years UG	6.5	48	312

Seats Availability and Admission Criteria:

- There shall be a maximum of 67 seats for the M.Com. programme (2 years- I-IV semester) for Srinagar Campus and 67 seats for Tehri Campus including EWS. Reservation as per the Central Government Rules shall be applicable.
- As per University policy/guidelines there shall be a maximum 27 seats (40% of the total Intake in 2 years PG programme) for one year PG programme at Srinagar Campus.
- A student is eligible for a PG programme (M. Com) in a discipline corresponding to either major or minor(s) discipline in UG programme. In this case, the University can admit the students in the PG programme based on the student's performance in the UG programme or through an entrance examination. However, irrespective of the

major or minor disciplines chosen by a student in a UG programme, a student is eligible for admission in any discipline of PG programmes if the student qualifies the National level or University level entrance examination in the discipline of the PG programme.

- The examination of M.Com programme shall consist of five papers (excluding Non-CGPA Courses) in each of the semesters including online courses.
- The maximum marks for each paper shall be 100 of which 30 marks shall be awarded on the basis of two internal assessment (15 marks each). The end semester examination of 70 marks will be conducted by the University. The project report and the viva voce, shall be evaluated/ conducted externally.

The Scheme of M.Com Two Years (I-IV semester) and M.Com One Year PG Programme (I-II semester) along with their credits in the Courses shall be as follows (2026 - 27 and onwards):

M. Com. Two Year PG Programme

(First Year for Two Year PG Programme)

Three years Bachelor's Degree with 120 credits, and candidates who have met the entrance requirements, including specified levels of attainment, in the programme admission regulations

M.Com. (First Year) Semester – I							
S. No.	Course Code	Course Name	Course Structure				Credits
				L	T	P	
1.	M.Com.101	Business Management	DSC-1	4	1	0	5
2.	M.Com.102	Human Resource Management	DSC-2	4	1	0	5
3.	M.Com.103	Marketing Management	DSC-3	4	1	0	5
4.	M.Com.104	Advanced Financial Management	SEC-1	4	1	0	5
5.	M.Com.105	Any one of the following: a. (DSE)- Security Analysis and Portfolio Management b. (MDE)- Leadership and Team Development c. (MDE)- Basics of Digital Marketing (Swayam Course https://onlinecourses.swayam2.ac.in/cec24_mg16/preview) d. (DSE)- Marketing Research (Swayam Course- MMPM-006 *https://onlinecourses.swayam2.ac.in/nou24_mg13/preview)	DSE-1/ M.D.E- 1	3	1	0	4
6.	M.Com. 106	Indian Knowledge System	AEC (Non – CGPA Course)				1 (Non- CGPA)
		Total Credit					24

Note- Assessment Criteria and Methods for Non-CGPA Courses:

A non-CGPA course is one in which the marks and credits earned by a student shall not be included in the computation of the student's overall CGPA; however, successful completion (pass) of such courses is mandatory for the award of the degree.

M.Com. (First Year) Semester –II							
S. No.	Course Code	Course Name	Course Structure				Credits
				L	T	P	
1.	M.Com.201	International Business	DSC-5	4	1	0	5
2.	M.Com.202	Business Ethics and Corporate Governance	DSC-6	4	1	0	5
3.	M.Com.203	Financial Markets and Institutions	DSC-7	4	1	0	5
4.	M.Com.204	Research Methodology	SEC-2	4	1	0	5
5.	M.Com.205	Any one of the following: a. (MDE)- Indian Economy b. (DSE)- Consumer Behaviour c. (DSE)- E-commerce (Swayam Course - https://onlinecourses.swayam2.ac.in/nou23_cm07/ preview) d. (MDE)- Microeconomics for Business (Swayam Course - https://onlinecourses.swayam2.ac.in/nou24_mg06/ preview)	DSE-2/ M.D.E-2	3	1	0	4
6.	M.Com. 206	Constitution, Ethical and Moral Values	VAC (Non – CGPA Course)				1 (Non- CGPA)
Total Credit							24

L = Lectures, T = Tutorials, P = Practical

Note- Assessment Criteria and Methods for Non-CGPA Courses:

A non-CGPA course is one in which the marks and credits earned by a student shall not be included in the computation of the student's overall CGPA; however, successful completion (pass) of such courses is mandatory for the award of the degree.

M. Com. (Second Year for Two Year PG Programme)

For those who have completed M. Com. First year with 48 credits

M.Com. Semester – III							
S. No.	Course Code	Course Name	Course Structure				Credits
				L	T	P	
1.	M.Com.301	Income Tax laws and Practice	DSC-1	4	1	0	5
2.	M.Com.302	Advanced Management Accounting	DSC-2	4	1	0	5
3.	M.Com.303	Legal Aspects of Business	DSC-3	4	1	0	5
4.	M.Com.304	Student may select any one group from the following: Finance Group: a. Management of Financial Services Marketing Group: a. Advertising and Sales Management	DSE-1	4	1	0	5
5.	M.Com.305	Student may select any one paper from the following groups: Finance Group: a. Risk Management & Insurance b. Goods and Services Tax Marketing Group: a. Services Marketing b. Retail Management	DSE-2 / MDE-1	3	1	0	4
6.	M.Com. 306	Academic Library System and Services Or Entrepreneurship & Startup Awareness	SEC (Non – CGPA Course)				1 (Non- CGPA)
		Total Credit					24

L = Lectures, T = Tutorials, P = Practical

Elective Papers:

There are two specializations i.e., Finance & Marketing in M.Com. III Semester. The students have to opt any one group (Finance or Marketing). If the student is selecting Finance group as elective paper 1st (M. Com 304) then he/she will have to compulsorily choose Finance group (M. Com 305) as elective paper 2nd. The same shall apply for the Marketing group. Group selected by the student in M.Com. III semester cannot be changed in the IV semester.

Note- Assessment Criteria and Methods for Non-CGPA Courses:

A non-CGPA course is one in which the marks and credits earned by a student shall not be included in the computation of the student's overall CGPA; however, successful completion (pass) of such courses is mandatory for the award of the degree.

M.Com. Semester – IV							
S. No.	Course Code	Course Name	Course Structure				Credits
				L	T	P	
1.	M.Com.401	Entrepreneurship and Small Business Development	DSC-4	4	1	0	5
2.	M.Com.402	Project Planning and Evaluation	DSC-5	4	1	0	5
3.	M.Com.403	Project Report & Seminar Presentation	DSC-6	1	4	0	5
4.	M.Com.404	Student may select any one group from the following: Finance Group: a. International Financial Management Marketing Group: a. International Marketing	DSE-3	4	1	0	5
5.	M.Com.405	Student may select any one paper from the following groups: Finance Group: a. International Financial System b. ESG and Sustainability in Business Marketing Group: a. Brand Management b. Strategic Marketing	DSE-4 / MDE-2	3	1	0	4
6.	M.Com. 406	Community Outreach Activities	SEC (Non – CGPA Course)				1 (Non- CGPA)
		Total Credit					24

L = Lectures, T = Tutorials, P = Practical

Elective Papers:

There are two specializations i.e., Finance & Marketing in M.Com. IV Semester. The students have to opt any one group (Finance or Marketing). If the student is selecting Finance group as elective paper 1st (M. Com 404) then he/she will have to compulsorily choose Finance group (M. Com 405) as elective paper 2nd. The same shall apply for the Marketing group. Group selected by the student in M.Com. III semester cannot be changed in the IV semester.

Note- Assessment Criteria and Methods for Non-CGPA Courses:

A non-CGPA course is one in which the marks and credits earned by a student shall not be included in the computation of the student's overall CGPA; however, successful completion (pass) of such courses is mandatory for the award of the degree.

M.Com One Year PG Programme

Four years Bachelor's Degree (Honours/Honours with Research) with minimum 160 credits, and candidates who have met the entrance requirements, including specified levels of attainment, in the programme admission regulations.

M.Com. Semester – I (One Year PG Program)							
S. No.	Course Code	Course Name	Course Structure				Credits
				L	T	P	
1.	M.Com.101	Income Tax laws and Practice	DSC-1	4	1	0	5
2.	M.Com.102	Advanced Management Accounting	DSC-2	4	1	0	5
3.	M.Com.103	Legal Aspects of Business	DSC-3	4	1	0	5
4.	M.Com.104	Student may select any one group from the following: Finance Group: a. Management of Financial Services Marketing Group: b. Advertising and Sales Management	DSE-1	4	1	0	5
5.	M.Com.105	Student may select any one paper from the following groups: Finance Group: a. Risk Management & Insurance b. Goods and Services Tax Marketing Group: a. Services Marketing b. Retail Management	DSE-2 / MDE-1	3	1	0	4
6.	M.Com. 106	Academic Library System and Services Or Entrepreneurship & Startup Awareness	SEC (Non – CGPA Course)				1 (Non- CGPA)
		Total Credit					24

L = Lectures, T = Tutorials, P = Practical

Elective Papers:

There are two specializations i.e., Finance & Marketing in M.Com. I Semester. The students have to opt any one group (Finance or Marketing). If the student is selecting Finance group as elective paper 1st (M. Com 104) then he/she will have to compulsorily choose Finance group (M. Com 105) as elective paper 2nd. The same shall apply for the Marketing group. Group selected by the student in M.Com. I semester cannot be changed in the II semester in the one-year PG programme.

Note- Assessment Criteria and Methods for Non-CGPA Courses:

A non-CGPA course is one in which the marks and credits earned by a student shall not be included in the computation of the student's overall CGPA; however, successful completion (pass) of such courses is mandatory for the award of the degree.

M.Com. Semester – II (One Year PG Program)							
S. No.	Course Code	Course Name	Course Structure				Credits
				L	T	P	
1.	M.Com.201	Entrepreneurship and Small Business Development	DSC-4	4	1	0	5
2.	M.Com.202	Project Planning and Evaluation	DSC-5	4	1	0	5
3.	M.Com.203	Project Report & Seminar Presentation	DSC-6	1	4	0	5
4.	M.Com.204	Student may select any one group from the following: Finance Group: a. International Financial Management Marketing Group: b. International Marketing	DSE-3	4	1	0	5
5.	M.Com.205	Student may select any one paper from the following groups: Finance Group: a. International Financial System b. ESG and Sustainability in Business Marketing Group: a. Brand Management b. Strategic Marketing	DSE-4 / MDE-2	3	1	0	4
6.	M.Com. 206	Community Outreach Activities	SEC (Non – CGPA Course)				1 (Non- CGPA)
		Total Credit					24

L = Lectures, T = Tutorials, P = Practical

Elective Papers:

There are two specializations i.e., Finance & Marketing in M.Com. II Semester. The students have to opt any one group (Finance or Marketing). If the student is selecting Finance group as elective paper 1st (M. Com 204) then he/she will have to compulsorily choose Finance group (M. Com 205) as elective paper 2nd. The same shall apply for the Marketing group. Group selected by the student in M.Com. I semester cannot be changed in the II semester in the one-year PG programme.

Note- Assessment Criteria and Methods for Non-CGPA Courses:

A non-CGPA course is one in which the marks and credits earned by a student shall not be included in the computation of the student's overall CGPA; however, successful completion (pass) of such courses is mandatory for the award of the degree.

Detailed Syllabus of M. Com. Two-Year PG Programme

M. Com. I Semester

M.Com. 101: Business Management

Credit: 05

Course objective: The objective of this course is to provide an understanding of the tasks and functions of management and to acquaint the participants with the developments of the concept, theories and practices in the field of management.

Course Outcomes: After completion of the course, learners will be able to:

1. Explain the evolution of management and understand its effect on future managers.
2. Analyse how to take decisions in uncertain situations that arise in organisations.
3. Analyse the techniques managers use to influence and control the internal environment.
4. Apply the concepts of direction and control in managing organisations.
5. Learn the changing dynamics of management practice.

Course Outline:

Unit	Unit wise weightage of marks (in %)	Periods		
		L	T	P
Unit 1: Introduction	20	06	2	0
Unit 2: Planning	20	09	3	0
Unit 3: Organising	20	09	3	0
Unit 4: Staffing and Directing	25	15	5	0
Unit 5: Controlling	15	06	2	0

Unit 1: Introduction: Nature and Significance of Management, Classical, Neo-Classical and Modern Theories of Management. Contingency and System Approach to Management, Functions of Management.

Unit 2: Planning: Meaning and Process, Goals, Objectives, Plans and Programmes. Premises of Planning – Forecasting, Process of Decision Making. Rationality and Bounded Rationality. Risk and Uncertainty in Decision Making.

Unit 3: Organising: Theory, Structure, Departmentation, Vertical and Horizontal Growth in Organization, Line and Staff Functions and Conflicts, Span of Management, Authority, Accountability, Delegation, Centralization and Decentralization, Formal and informal organization Group Functions in Organization: Formation and Role of Groups in organization.

Unit 4: Staffing and Directing: Nature and Purpose of Staffing: Selection, Performance Appraisal, Organizational Development.

Directing: Supervision- Features and Importance, Motivation – Meaning and Theories of Motivation, Leadership – Types and Traits of a Leader, Leadership Styles. Communication: Forms, Process, Barriers and Effective Communication.

Unit 5: Controlling: Meaning and Process of Controlling. Techniques of Controlling. Management of Change: Adaptability to Change, Resistance to Change. Emerging Challenges for the Managers.

Suggested Reading:

1. Stoner, James A.F., Management, Pearson (Textbook)
2. Robbins, Stephen P. and Coulter, Mary, Management, Prentice Hall
3. Koontz, Harold and Weihrich, Heinz, Essentials of Management, McGraw-Hill
4. Bateman, Thomas S. and Snell, Scott A., Management, McGraw-Hill
5. Hill, Charles W.L. and McShane, Steven L., Principles of Management, McGraw Hill
6. Pareek, Udai, Understanding Organizational Behaviour, OUP, New Delhi (Textbook)
7. Thakur and Burton, Management, McGraw-Hill

Note: Learners are advised to use the latest edition of readings.

M. Com. 102: Human Resource Management

Credits: 05

Course Objective: The course aims to introduce learners to essential techniques and principles for effective human resource management. It intends to equip learners with strategies to enhance organizational performance through HR management. It further aims to foster understanding of how to create and maintain a positive workplace environment.

Course Outcomes: After the completion of the course, the learners will be able to:

1. Examine HR manager competencies in managing workplace diversity, empowerment, and work-life balance.
2. Evaluate recruitment, selection, and retention strategies in effective workforce planning.
3. Assess the impact of diverse training methods on employee skills and organizational performance.
4. Analyze performance appraisal systems and compensation policies on employee motivation.
5. Explore employee engagement, HRIS, and stress management for improved work environments.

Course Contents:

Unit	Unit wise Weightage of marks (in %)	Periods		
		L	T	P
Unit 1: Introduction	15	6	2	0
Unit 2: Procurement of Human Resource	20	9	3	0
Unit 3: Training and Development	20	9	3	0
Unit 4: Performance Appraisal and Compensation Management	25	12	4	0
Unit 5: Employee Maintenance, Engagement and Emerging Horizons	20	9	3	0

Unit 1: Introduction:

Concept and functions; Role, status and competencies of HR manager; HR policies; Evolution of HRM; Emerging challenges of HRM- Workplace diversity, empowerment, downsizing, VRS, work life balance.

Unit 2: Procurement of Human Resource:

Human resource planning- Quantitative and qualitative dimensions; Job analysis – Job description and job specification; Recruitment – concept and sources; Selection – concept and process; Test and interview; Placement, induction and socialization; Retention of employees.

Unit 3: Training and Development:

Concept and significance of training and development; Role specific and competency-based training; Training and development methods – Apprenticeship, understudy, job rotation, vestibule training, case study, role playing, hands on, shadowing, e-learning, sensitivity training, In-basket,

management games, conferences and seminars, coaching and mentoring, management development programs; Training process outsourcing; Scope of training; On board, soft skills, technical skills, product & service, quality, anti-harassment, legal.

Unit 4: Performance Appraisal and Compensation Management:

Performance appraisal - Nature, objectives and process; Performance management; Methods of performance appraisal; Potential appraisal; Employee counselling; Job Transfer and promotion. Compensation - Concept and policies, Base and supplementary compensation; Individual, group and organisation incentive plans; Fringe benefits; Performance linked compensation; Employee stock option; Pay band compensation system; Job evaluation.

Unit 5: Employee Maintenance, Engagement and Emerging Horizons:

Employee health and safety; Employee welfare; Social security (excluding legal provisions); Employer-employee relations; Grievance handling and redressal; Industrial disputes: Causes and settlement machinery, Stress-free environment, Rejuvenation breaks and leisure activities; Emerging Horizons; Redundant manpower, e-HRM; Human Resource Information System (HRIS); HR Audit, Emerging job opportunities, Talent management, Employee burnout, Work life balance, Work from Home.

Suggested Readings:

1. Prasad, L.M. *Human Resource Management*, Sultan Chand & Sons, New Delhi.
2. Rao, V. S. P. *Human Resource Management*. Taxmann's Publications, New Delhi.
3. Aswathappa, K. & Dash, S. *Human Resource Management-Text and cases*, Tata McGraw-Hill.
4. Chhabra, T. N. & Chhabra, M. *Human Resource Management*. Sun India Publications, New Delhi.
5. Gupta, C. B. *Human Resource Management*. Sultan Chand & Sons, New Delhi.
6. Decenzo, D.A., & Robbins, S. P. *Fundamental of Human Resource Management*. Wiley, New Jersey.
7. Dessler G. & Varrkey B. *Human Resource Management*, Pearson Paperback.
8. French, W. L. *Human Resource Management*. Houghton Mifflin, Boston.

Note: Learners are advised to use the latest edition of readings.

M. Com. 103: Marketing Management

Credits: 05

Course Objective: The objective of this course is to facilitate understanding of the conceptual framework of marketing and its applications in decision making under various environmental constraints.

Course Outcomes: After the completion of the course, the learners will be able to:

1. Analyze the influence of marketing environment components on strategy development.
2. Identify key factors affecting consumer decisions and market segmentation.
3. Assess the role of product life cycle in branding and packaging strategies.
4. Examine the impact of pricing and promotion on marketing effectiveness.
5. Evaluate channel management and legal compliance in marketing operations.

Course Contents:

Unit	Unit wise weightage of marks (in %)	Periods		
		L	T	P
Unit 1: Introduction	15	6	2	0
Unit 2: Consumer Behaviour and Market Segmentation	20	9	3	0
Unit 3: Product Decisions	20	9	3	0
Unit 4: Price and Promotion Decisions	25	12	4	0
Unit 5: Distribution Channels and Legal Aspects of Marketing	20	9	3	0

Unit 1: Introduction:

Concept, nature, scope and importance of marketing; Evolution of marketing; Selling vs Marketing; Marketing mix, Marketing philosophies, Marketing environment: concept, importance, and components (Economic, Demographic, Technological, Natural, Socio-Cultural and Legal), Various types of modern marketing.

Unit 2: Consumer Behaviour and Market Segmentation:

- a) Consumer Behaviour:** Consumer vs. organizational/industrial buyer; Their characteristics; Importance of understanding consumer behaviour; Determinants of consumer behaviour; Theories of consumer behaviour; Various buying roles in family; Types of buying behaviour; Consumer decision-making process in buying.
- b) Market Segmentation:** Levels of market segmentation, segmenting consumer markets, segmenting business markets; Targeting and positioning; Analysing competitors; strategies for market leaders.

Unit 3: Product Decisions:

Concept of product; Classification of products; Product line and product mix; Branding, packaging and labeling; Customer services; Development of new product; Product life cycle; Adoption process of new product.

Unit 4: Price and Promotion Decisions:

- a) **Price Decisions:** Pricing as a marketing variable-its role and importance; Price vs. non- price competition; Factors influencing price determination; Price setting in practice; Price policies and strategies.
- b) **Promotion Decisions:** Nature; Objectives and importance of promotion; Communication process; Promotion mix and methods; Advertising; Personal selling; Public Relations and Sales promotion.

Unit 5: Distribution Channels and Legal Aspects of Marketing:

- a) **Distribution Channels:** Why are marketing intermediaries used? Marketing channel functions; Selecting channels distribution; Determining the intensity of distribution; Channel management decisions- selection, motivation and evaluation of individual middlemen; Manufacturer- distribution relationship; Retailing and wholesaling; Logistics of distribution.
- b) **Legal Aspects of Marketing:** Consumerism; Consumer protection measure in India; Recent Developments in consumer protection in India.

Suggested Readings:

1. Kotler, P., Armstrong, G., Balasubramanian, S., & Prafulla A. *Principles of Marketing*. Pearson Education.
2. Kotler, P., Keller, K. L., Chernev, A., Sheth, J. N., & Shainesh, G. *Marketing Management*. Pearson Publications.
3. Panda, T. K. *Marketing Communication*. Taxmann's Publications.
4. Ramaswami, V. S. & Namakumari, S. *Marketing Management*. Sage Publications.
5. Gupta, P. et al. *Marketing Management: Indian Cases*. Pearson Publications.
6. Saxena, R. *Marketing Management*. Tata McGraw Hill, New Delhi.
7. Chhabra, T. N., & Chhabra, A. *An Introduction to Marketing Management*. Sun India.
8. Agrawal, K. K., Sanyal, S., Goyal, L., & Kakkad, P. *Fundamentals of Marketing Management*.
9. Stanton, W. J. *Fundamentals of Marketing*. Mc Graw Hill, New York.
10. Etzel, M. J., Walker, B. J., Stanton, W. J., & Pandit A. *Marketing* (Special Indian Edition). Tata McGraw Hill Education.
11. Perreault, W. D., Cannon, J. P., & McCarthy, E. J. *Basic Marketing*. McGraw Hill Education.
12. Grewal, D., & Levy, M. *Marketing*, McGraw Hill Education.
13. Kapoor, N. *Principles of Marketing*, PHI Learning.
14. Maheshwari, R. *Principles of Marketing*, International Book House.
15. Iacobucci and Kapoor, *Marketing Management: A South Asian Perspective*. Cengage Learning.

Note: Learners are advised to use the latest edition of readings.

M. Com. 104: Advanced Financial Management

Credits: 05

Course objective: To develop adequate level of knowledge of broad areas of financial decisions and also to introduce to the students the basic analytical techniques and methods of Financial Management of Organizations.

Course Outcomes: On the completion of the course, students will be able to:

1. Analyze financial decisions using time value of money concepts and risk-return frameworks to support effective decision-making.
2. Apply various techniques, such as NPV, IRR, and Payback methods, to evaluate long-term investment opportunities.
3. Assess the components of the cost of capital and understand the theories and determinants influencing capital structure decisions.
4. Evaluate dividend theories and their impact on corporate valuation while understanding factors affecting dividend policies.
5. Manage working capital effectively and analyze mergers, acquisitions, and corporate restructuring strategies through practical case studies.

Course contents

Unit	Unit wise weightage of marks (in %)	Periods		
		L	T	P
Unit 1: Introduction	15	6	2	0
Unit 2: Capital Budgeting Decision	20	9	3	0
Unit 3: Cost of Capital and Capital Structure	25	12	4	0
Unit 4: Dividend Decision	20	9	3	0
Unit 5: Working Capital Management and Corporate Restructuring	20	9	3	0

Unit 1: Introduction:

Nature, Objectives and Scope, Modern concept of finance, Financial Decision- Types of Financial Decisions, Role of Finance Manager, Risk Return Framework for Financial Decision Making, Time value of money.

Unit 2: Capital Budgeting Decision:

The Capital Budgeting Process, Cash Flow Estimation, Different techniques of Capital budgeting: Payback Period Method, Discounted Payback Period Method, Accounting Rate of Return, Net Present Value (NPV), Internal Rate of Return (IRR) and Profitability Index.

Unit 3: Cost of Capital and Capital Structure:

Cost of Capital: Estimation of components of cost of capital: Method for calculating cost of equity, Cost of retained Earnings, Cost of Debt, Cost of Preference Capital, Weighted Average Cost of Capital (WACC) and Incremental (Marginal) Cost of Capital.

Capital Structure: Theories of Capital Structure (Net Income, Net Operating Income, MM Hypothesis, Traditional Approach). Operating, Financial and Combined Leverage. EBIT-EPS Analysis. Determinants of Capital Structure.

Unit 4: Dividend Decision:

Theories for relevance and irrelevance of dividend decision for corporate valuation- MM Approach, Walter's Model, Gordon's Model. Determinants of Dividend policy.

Unit 5: Working Capital Management and Corporate Restructuring:

Working Capital Management: Concepts of Working Capital, Operating & Cash Cycles, Risk-return Trade off, methods of working capital estimation, Receivables Management.

Corporate Restructuring: Merger and Acquisitions-Types, Sources of Takeover Gains, Valuation and Financing of Acquisitions, Analysis of some Case Studies. The Empirical Evidences on Theories and the Case Studies Relevant for above topics.

Suggested Readings:

1. Kishore, R. M., & Arora, P. S. *Financial Management*. Taxmann's Publications, New Delhi.
2. Rustagi, R. P. *Fundamentals of Financial Management*. Taxmann Publication Pvt. Ltd.
3. Chandra, P. *Fundamentals of Financial Management*. McGraw Hill Education.
4. Pandey, I.M. *Financial Management*. Pearson.
5. Sharma, S. K., & Sareen, R. *Fundamentals of Financial Management*. Sultan Chand.
6. Khan, M.Y., & Jain, P. K. *Basic Financial Management*, McGraw Hill Education.
7. Koontz, H., Weihrich, H., & Cannice, M. V. *Essentials of Management*. McGraw Hill.
8. Tulsian, P.C., Tulsian, B., & Tulsian, T. *Financial Management*. S. Chand, New Delhi.
9. Van Horne, J. C., & Dhamija, S. *Financial Management and Policy*, Pearson Education.
10. Brigham, E. F., & Houston, J. F. *Fundamentals of Financial Management*, Cengage Learning.
11. Banerjee, B. *Fundamentals of Financial Management*. PHI Learning.

Note: Learners are advised to use the latest edition of readings.

M. Com. 105 (a): Security Analysis and Portfolio Management

Credits: 04

Course Objective: To equip the students with essential tools, techniques, models and investment theory necessary for analyzing different types of securities, making sound investment decisions and optimal portfolio choice.

Course Outcomes: After the completion of the course, the learners will be able to:

1. Understand the environment of investment and risk return framework.
2. Analyse bonds in terms of valuation, yields and risks as well as build up immunized bond portfolio.
3. Analyse equity shares using different approaches and models.
4. Construct, analyze, select and evaluate portfolios along with a deep understanding of Capital market theory and associated models.
5. Understand and analyse futures and options, use various options trading strategies and critically examine various innovations in derivatives market.

Course Contents:

Unit	Unit wise weightage of marks (in %)	Periods		
		L	T	P
Unit 1: Introduction	15	6	2	0
Unit 2: Portfolio Selection	20	9	3	0
Unit 3: Modern Portfolio Theory	25	12	4	0
Unit 4: Equity Valuation	20	9	3	0
Unit 5: Financial Derivatives	20	9	3	0

Unit 1: Introduction:

Meaning of portfolio management, phases of portfolio management; evolution of portfolio management; role of portfolio manager, meaning of portfolio analysis; risk and return of portfolio- Diversification; Portfolios with more than two securities.

Unit 2: Portfolio Selection

Selection of optimal portfolio; need for revision- meaning of portfolio revision, portfolio revision strategies; need for evaluation, evaluation perspective- meaning of portfolio evaluation; measuring portfolio return- risk adjusted returns, differential return- Sharpe's, Treynor's and Jensen's measure for portfolios performance.

Unit 3: Modern Portfolio Theory:

The benefits of diversification, diversification and portfolio risk, portfolio return and risk, measurement of co movements in security returns, calculation of portfolio risk, efficient frontier, optimal portfolio; Capital Asset Pricing Model (CAPM)- assumptions- inputs required for applying CAPM, the capital market line, security market line, pricing of securities with CAPM.

Unit 4: Equity Valuation:

Balance sheet techniques- book value, liquidation value, replacement cost, discounted cash flow techniques, dividend discount model, free cash flow model, relative valuation techniques- price-earning ratio, price book value ratio, price- sales ratio.

Unit 5: Financial Derivatives:

Futures- features, types and payoffs; Pricing of financial futures (Cost of carry model); Options- features, types, styles, payoffs and valuation using Black and Scholes Model; Put call parity principle; Options trading strategies- bull spread, bear spread, straddle and butterfly spread; Exotic options and other innovations in derivatives market.

Suggested Readings:

1. Tripathi, V. *Security Analysis and Portfolio Management*. Taxmann's Publications, New Delhi.
2. Fischer, D. E., Jordon, R. J., & Pradhan, A.K. *Security Analysis and Portfolio Management*. Pearson.
3. Sasidharan, K., & Mathews, A. K. *Security Analysis and Portfolio Management*. McGraw Hill, New Delhi.
4. Chandra, P. *Investment Analysis and Portfolio Management*. Tata McGraw Hill, New Delhi.
5. Kevin, S. *Security Analysis and Portfolio Management*. PHI Learning Pvt. Ltd., New Delhi.
6. Bhalla V.K. *Investment Management: Security Analysis and Portfolio Management*. Sultan Chand, New Delhi

Note: Latest edition of the readings may be used.

M. Com. 105 (b): Leadership and Team Development

Credits: 04

Course objective: The course aims to enable the learners understand key leadership theories and able to apply them effectively in developing solutions to relevant case studies and issues.

Course Outcomes: After completion of the course, learners will be able to:

1. Evaluate the traits of successful leader;
2. Use the leadership self-assessment tool to assess their leadership styles;
3. Differentiate between different leadership styles with real life examples and demonstrate role play as a leader in a team;
4. Analyse the strategies of building an effective team with a real-life example;
5. Design shared vision and articulate business strategy of a hypothetical organisation to create high performing teams.

Course Contents:

Unit	Unit wise weightage of marks (in %)	Periods		
		L	T	P
Unit 1: Introduction	20	6	2	0
Unit 2: Leadership Styles	20	9	3	0
Unit 3: Leading and Empowering	20	9	3	0
Unit 4: Team Building	20	12	4	0
Unit 5: Leading Transformation through High Performance Teams	20	9	3	0

Unit 1: Introduction

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 2: Leadership Styles

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 3: Leading and Empowering

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 4: Team Building

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 5: Leading Transformation through High Performance Teams

Leading Transformation: Context, Shared Vision, Strategy. Wheel of Transformation Model. Determinants of High Performing Teams: 4 Cs- Context, Composition, Competencies, Change; Leading Innovative Teams- Employee First Customer Second, Cross-Cultural Teams, Virtual Teams.

Suggested Readings:

1. Dyer, W. G. J., Dyer, J. H., & Dyer, W. G. (2013). Team Building: Proven Strategies for Improving Team Performance. New Jersey: John Wiley & Sons.
2. Day, D. V. (2014). The Oxford Handbook of Leadership and organisations. Oxford, New York: Oxford University Press.
3. Northouse, P. (2018). Leadership: theory and practice. California: SAGE Publications Inc.
4. Mittal, R. (2015). Leadership: Personal Effectiveness and Team Building. Uttar Pradesh: Vikas Publishing House Pvt. Ltd.
5. Illink, J. (2020). Leadership Strategy and Tactics: Field Manual. New York: Macmillan Publishers.

Note: Learners are advised to use latest edition of readings.

SWAYAM COURSE

M. Com. 105 (c): Basics of Digital Marketing

Credits: 04

Instructor- Dr. Shilpa Bagdare, International Institute of Professional Studies, Devi Ahilya University Indore

Course ID- https://onlinecourses.swayam2.ac.in/cec24_mg16/preview

Credit Points : 04

Course layout:

Digital Marketing	
Week 1	Introduction to Marketing, Consumer Behavior and Introduction to Digital Marketing
Week 2	Search Engine Optimization 1, 2 and 3
Week 3	Search Engine Marketing and Display Advertising
Week 4	Social Media Marketing and Social Media Platform
Week 5	Online Reputation Management, Mobile Marketing and Website planning and Creation
Week 6	Email Marketing and Introduction to E Commerce Part
Week 7	E-COMMERCE Strategy, Content Marketing, Content Creation Process and Influencer Marketing
Week 8	Digital Marketing Strategy
Week 9	Digital Analytics & Measurement
Week 10	Digital Analytics & Measurement, Measuring Campaign Effectiveness : ROI - Return on Investment, Measuring Campaign Effectiveness : CLV - Customer Lifetime Value and Attribution Models
Week 11	Digital Marketing Plan, Case Study 1 : Email Marketing, Case study 2 : Golf Tripz, Case Study 3 : Golkonda Hotels and Case Study 4 :Bhalaje Photography
Week 12	New Technologies & Advancement in Digital Marketing and Review of Digital Marketing Course

SWAYAM COURSE

M. Com. 105 (d) : Marketing Research

Credits: 04

Course Code- MMPM-006 (Marketing Research)

Instructor- Prof. Rajeev Kumar Shukla, Indira Gandhi National Open University (IGNOU),
New Delhi

Course ID- https://onlinecourses.swayam2.ac.in/nou24_mgl3/preview

Credit Points : 04

Course layout:

Marketing Research	
Week 1	Unit -1: Marketing Research: An Introduction
Week 2	Unit -2: Applications of Marketing Research and Ethical Issues
Week 3	Unit -3: Identifying and Defining Research Problems
Week 4	Unit- 4: Research Design Formulation
Week 5	Unit- 5: Data Collection: Qualitative and Quantitative
Week 6	Unit -6: Data Processing
Week 7	Unit- 7: Hypothesis Testing
Week 8	Unit- 8: Correlation and Simple Linear Regression
Week 9	Unit -9: Multiple Regression Analysis
Week 10	Unit- 10: Discriminant Analysis and Logistic Regression Analysis
Week 11	Unit -11: Factor Analysis and Cluster Analysis
Week 12	Unit -12: Conjoint Analysis and Multidimensional Scaling
Week 13	Unit -13: Big Data and Marketing Research
Week 14	Unit-14: Internet based Marketing Research
Week 15	Unit -15: Marketing Research and Social Media

Suggested Readings:

- Malhotra, N.K., Marketing Research: An Applied Orientation, seventh edition, Pearson Educations.
- Pingali Venugopal (2014). Marketing Research: A User's Perspective, McGraw Hill Education (India) Private Limited, New Delhi.
- James, E. (2021) Modern Market Research Methods: A Comprehensive Overview, <https://blog.flexmr.net/market-research-methods-overview>)

**M. Com. 106: Indian Knowledge System
(Non- CGPA Course)**

Credits: 01

**भारतीय ज्ञान परम्परा (IKS) – स्नातकोत्तर
Indian Knowledge System (IKS) for PG**

Semester:

Credits: 1

Maximum Marks: 100 (Non-CGPA)

Duration: 15 Hours

पाठ्यक्रम के उद्देश्य:

Course Objectives:

1. भारतीय ज्ञान परम्परा के अर्थ, स्वरूप, क्षेत्र तथा शिक्षा एवं समाज में उसके महत्व को समझना।
To understand the meaning, scope, and importance of the Indian Knowledge System in education and society.
2. भारतीय जीवन-दर्शन, सांस्कृतिक मूल्यों, नैतिक परम्पराओं तथा ज्ञान-व्यवहार की व्याख्या करना।
To explain the Indian way of life, cultural values, ethical traditions, and knowledge practices.
3. भारतीय चिंतकों, विद्वानों तथा शास्त्रीय परम्पराओं के विभिन्न ज्ञान क्षेत्रों में योगदान को पहचानना।
To identify the contributions of Indian thinkers, scholars, and classical traditions in different fields of knowledge.
4. भारतीय ज्ञान परम्पराओं को समकालीन शिक्षा, शोध तथा व्यावसायिक व्यवहार से जोड़ना।
To relate Indian Knowledge traditions with contemporary education, research, and professional practices.
5. भारतीय पारम्परिक ज्ञान के संरक्षण, प्रलेखन एवं आधुनिक समय में उसके उपयोग के प्रति जागरूकता विकसित करना।
To develop awareness regarding preservation, documentation, and application of indigenous knowledge in modern times.
6. स्नातकोत्तर शिक्षा में भारतीय ज्ञान परम्परा के एकीकरण के महत्व को समझना।
To explain the importance of integrating IKS in postgraduate education.

पाठ्यक्रम अधिगम परिणाम (COs):

Course Outcomes (COs):

CO1

भारतीय ज्ञान परम्परा की मूल अवधारणाओं, परम्पराओं एवं दार्शनिक आधारों का वर्णन करना।

Describe the basic concepts, traditions, and philosophical foundations of the Indian Knowledge System.

CO2

भारतीय संस्कृति, गुरुकुल शिक्षा, नैतिकता, शासन व्यवस्था एवं शास्त्रीय परम्पराओं की भारतीय समाज निर्माण में भूमिका को स्पष्ट करना।

Explain the role of Indian culture, Gurukul education, ethics, governance, and classical traditions in shaping Indian society.

CO3

गणित, खगोल, आयुर्वेद, योग, कृषि एवं चिकित्सा के क्षेत्र में भारतीय विद्वानों और पारम्परिक ज्ञान के योगदान का विश्लेषण करना।

Analyze the contributions of Indian scholars and traditional knowledge in mathematics, astronomy, Ayurveda, yoga, agriculture, and medicine.

CO4

विषय-विशेष शिक्षण, शोध, नवाचार एवं व्यावसायिक व्यवहार में भारतीय ज्ञान दृष्टि का प्रयोग करना।

Apply Indian Knowledge perspectives in subject-specific teaching, research, innovation, and professional practices.

CO5

उच्च शिक्षा, अंतर्विषयक अध्ययन एवं सतत सामाजिक विकास में भारतीय ज्ञान परम्परा की प्रासंगिकता का मूल्यांकन करना।

Evaluate the relevance of IKS in higher education, interdisciplinary studies, and sustainable social development.

CO6

विद्यार्थी IKS के एकीकरण के महत्व को समझ सकेंगे।

Students will understand the importance of integrating IKS in postgraduate education.

पाठ्यक्रम विवरण:

Course Content:

इकाई-1: भारतीय ज्ञान परम्परा का परिचय:

Unit-1: Introduction to Indian Knowledge System:

- भारतीय ज्ञान परम्परा का अर्थ, स्वरूप, क्षेत्र एवं प्रमुख विशेषताएँ
Meaning, nature, scope, and basic features of the Indian Knowledge System
- भारतीय जीवन पद्धति, सांस्कृतिक मूल्य, समरसता एवं समावेशी परम्पराएँ
Indian way of life, cultural values, harmony, and inclusive traditions
- भारतीय सांस्कृतिक परम्पराओं एवं अन्य सभ्यताओं के मध्य अंतर
Difference between Indian cultural traditions and other civilizations
- शिक्षा का भारतीयकरण एवं गुरुकुल परम्परा
Indianization of education and the Gurukul system
- भारतीय परम्परा में शासन, नैतिकता, अर्थव्यवस्था, राजनीति एवं प्रशासन
Governance, ethics, economics, politics, and administration in Indian tradition
- लोक परम्पराएँ, शास्त्रीय साहित्य एवं ग्रंथ परम्परा
Folk traditions, classical literature, and textual heritage
- नगरीय, ग्रामीण एवं वनवासी जीवन में भारतीय ज्ञान परम्परा
Indian knowledge traditions in urban, rural, and forest life
- वैदिक एवं अवैदिक परम्पराओं तथा भारतीय दर्शन परम्पराओं का परिचय
Introduction to Vedic and non-Vedic traditions and Indian philosophical schools
- भारतीय ज्ञान परम्पराओं का संरक्षण, प्रलेखन एवं संवर्धन
Preservation, documentation, and protection of Indian Knowledge traditions

इकाई-2: स्नातकोत्तर पाठ्यक्रम में भारतीय ज्ञान परम्परा का विषयानुसार एकीकरण:

Unit-2: Subject-Specific Integration of Indian Knowledge System in PG Curriculum:

- स्नातकोत्तर शिक्षा में भारतीय ज्ञान परम्परा के एकीकरण का अर्थ, आवश्यकता एवं महत्व
Meaning, need, and importance of integrating IKS in postgraduate education
- संबंधित विषय से जुड़े भारतीय दार्शनिक, नैतिक एवं सांस्कृतिक आधार
Indian philosophical, ethical, and cultural foundations related to the concerned discipline

- विषय विशेष में भारतीय ग्रंथों, स्वदेशी ज्ञान एवं भारतीय विद्वानों के योगदान का अध्ययन
Study of classical Indian texts, indigenous knowledge, and contributions of Indian scholars in the subject area
- शिक्षण-अधिगम, शोध पद्धति, नवाचार एवं व्यावसायिक व्यवहार में भारतीय ज्ञान परम्परा का प्रयोग
Application of IKS in teaching-learning, research methodology, innovation, and professional practices
- NEP 2020 में भारतीय ज्ञान परम्परा की भूमिका
Role of Indian Knowledge System (IKS) in NEP 2020
- उच्च शिक्षा एवं समाज में भारतीय ज्ञान परम्परा की समकालीन प्रासंगिकता, अंतर्विषयक दृष्टिकोण एवं संरक्षण
Contemporary relevance, interdisciplinary approaches, and preservation of IKS in higher education and society

संदर्भ ग्रंथ:

Reference Books:

1. भारतीय ज्ञान परम्परा – चौखम्बा प्रकाशन, वाराणसी।
2. भारतीय संस्कृति के आधार – श्री अरविन्द आश्रम, पुदुच्चेरी।
3. भारतीय दर्शन की रूपरेखा, प्रो. हरेंद्र प्रसाद सिन्हा
4. Indian Knowledge System – Kapil Kapoor & Avadesh Kumar Singh, Prabhat Prakashan, New Delhi.
5. Introduction to Indian Knowledge System: Concepts and Applications, PHI Learning Pvt.Ltd.
6. Uttarakhand Society,culture and pilgrimages, V.P Sati, Today and Tomorrow

Syllabus Prepared By : Dr Amar Jeet Singh , Department Of Education, HNB Garhwal University, Srinagar, Garhwal, Uttarakhand

M. Com. II Semester

M. Com. 201 : International Business

Credits: 05

Course Objective: The course aims to impart the core body of knowledge in international business to the students. The course would introduce students to the international trading and investment environment and also create awareness about emerging issues such as outsourcing and sustainable development in the context of international business.

Course Outcomes: After completion of the course, learners will be able to:

1. Analyze the theories of international trade and their practical implications in the global marketplace.
2. Evaluate the impact of legal, political, technological, and accounting environments on international business operations.
3. Interpret balance of payments components and assess trade control instruments used in international commerce.
4. Examine the forms of regional economic integration and assess the roles of key international economic organizations like WTO, IMF, and World Bank.
5. Demonstrate an understanding of international finance concepts, types of FDI, and contemporary challenges such as outsourcing and sustainable development.

Course contents

Unit	Unit wise weightage of marks (in %)	Periods		
		L	T	P
Unit 1: Introduction	15	6	2	0
Unit 2: International Business Environment	20	9	3	0
Unit 3: International Trade and Balance of Payments	25	12	4	0
Unit 4: Regional Economic Integration and International Economic Organisations	20	9	3	0
Unit 5: International Finance and Contemporary Issues in International Business	20	9	3	0

Unit 1: Introduction:

Globalization - concept, significance and impact on international business; international business contrasted with domestic business; complexities of international business; internationalization stages and orientations; modes of entry into international businesses.

Unit 2: International Business Environment:

Role of political and legal systems in international business; cultural environment of international business; implications of economic environment for international business.

Unit 3: International Trade and Balance of Payments:

International Trade: Theories of international trade – Theory of Absolute Advantage, Theory of Comparative Advantage, Factor Proportions theory and Leontief paradox, Product Life Cycle theory, Theory of National Competitive Advantage; Instruments of trade control. Balance of payments (BOP): statement and its components.

Unit 4: Regional Economic Integration and International Economic Organisations:

Regional Economics Integration: Forms of regional economic integration; Integration efforts amongst countries in Europe, North America and Asia: EU, USMCA, SAARC and ASEAN; Cost and benefits of regional economic integration.

International Economic Organisations: WTO- functions, structure and scope; World Bank and IMF.

Unit 5: International finance and contemporary issues in International Business:

International Finance: Types of FDI - Greenfield investment, Mergers & Acquisition, strategic alliances; benefits and drawbacks of FDI; Overview of exchange rate systems.

Contemporary issues in international business: Outsourcing and its potential for India; international business and sustainable development.

Suggested Readings:

1. Cherunilam, F. *International Business: Text and Cases*. Prentice-Hall of India Ltd.
2. Joshi, R. M. *International Business*. Oxford Publications.
3. Hill, C. W. L., Hult, G. T. M., & Mehtani, R. *International Business*. McGraw Hill.
4. Aswathappa, K. *International Business*. McGraw Hill.
5. Rao, P.S. *International Business*. Himalaya Publishing House.
6. Cavusgil, S. T., Knight, G. & Riesenberger, J. *International Business: The New Realities*. Pearson.
7. Varma, S. *International Business*. Pearson.
8. Bennett, R. *International Business*, Delhi: Pearson
9. Justin, P. *International Business*. Prentice- Hall of India Ltd.

Note: Latest edition of the readings may be used.

M. Com. 202: Business Ethics and Corporate Governance

Credits: 05

Course Objective: The objective of this paper is to develop skills for recognizing and analyzing ethical issues in business and to equip learners with moral reasoning for ethical decision making. The course aims to acquaint the learners with the concept and compliance framework of corporate governance.

Course Outcomes: On successful completion of the course the learner will be able to:

1. Analyze and address ethical dilemmas in business through the application of normative ethical theories and Gandhian principles.
2. Identify and resolve ethical issues related to finance, marketing, production, human resource management, and information technology.
3. Understand the importance of corporate governance, its pillars, and regulatory frameworks including key provisions of the Companies Act, 2013.
4. Evaluate different models of corporate governance and assess governance practices in global and Indian contexts.
5. Interpret and apply corporate governance guidelines from key committees, such as the CII Code, Kumar Mangalam Birla Committee, and SEBI regulations.

Course contents

Units	Unit wise weightage of marks (in %)	Periods		
		L	T	P
Unit 1: Business Ethics	20	9	3	0
Unit 2: Ethical Issues in Business	20	9	3	0
Unit 3: Corporate Governance	20	9	3	0
Unit 4: Corporate Governance Models and Committees	20	9	3	0
Unit 5: Recent Issues and Challenges of Governance	20	9	3	0

Unit 1: Business Ethics:

Introduction, meaning of ethics, moral and ethics, types of business ethical issues, why ethical problems occur in business, ethical dilemmas in business; Normative theories – Egoism, Utilitarianism, Ethics of duty, Ethics of rights and justice, Virtue ethics and ethics of care; Gandhian Ethics and its relationship with normative theories.

Unit 2: Ethical Issues in Business:

Concept; Principles; Theories of Business Ethics; Ethical Organisations, Code of Ethics; Ethical issues in business (Finance, Accounting, Marketing, HRM, and IT).

Unit 3: Corporate Governance:

Concept, need to improve corporate governance standards, pillars of good governance; Role played by the Government as a regulator to improve corporate governance with reference to provisions introduced in the Companies Act. 2013; Corporate Social Responsibility (CSR);

Carroll's CSR Pyramid; Board of Directors and their role in governance; Duties and responsibilities of auditors; Rights and privileges of shareholders, investor's problem and protection.

Unit 4: Corporate Governance Models and Committees:

Models of corporate governance; Committees on Corporate Governance: UK scenario (Cadbury Committee), US scenario (Sarbanes Oxley Act), OECD principles

An overview of recommendations of corporate governance committees in India - CII Code of Best Practices, Kumar Mangalam Birla Committee, Naresh Chandra Committee, Narayan Murthy Committee, Kotak Committee, SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 with reference to composition and role of Board of Directors, and Role of independent directors.

Unit 5: Recent Issues and Challenges of Governance

Insider Trading; Whistle Blowing; Shareholders Activism; Class Action suits; Gender Diversity in Boards; Governance of Family entities; Governance of multi-national corporations.

Suggested Readings:

1. Fernando, A.C. *Business Ethics and Corporate Governance*. Pearson Education India.
2. Velasquez, M. G. *Business Ethics- Concepts and Case*. Prentice Hall India.
3. Fernando, A. C., & Muralidheeran, K. P. *Business Ethics: An Indian Perspective*. Pearson Education India.
4. Crane, A. & Matten, D. *Business Ethics*, Oxford.
5. Ghosh, B. N. *Business Ethics and Corporate Governance*. McGraw Hill.
6. DeGeorge, R. T. *Business Ethics*. Pearson.
7. Sharma, J. P. *Corporate Governance, Business Ethics and CSR: (with Case Studies and Major Corporate Scandals)*. India: Ane Books.
8. Stanwick, P., & Stanwick, *Understanding Business Ethics*. Sage Publications.
9. Arnold, D. G., Beauchamp, T. L., & Bowie, N. E. *Ethical Theory and Business*. Pearson Education
10. Fernando, A.C., Satheesh E.K., & Muraleedharan, K. P. *Corporate Governance: Principles, Policies, and Practices*. Pearson Education.
11. Muraleedharan, K. P., & Satheesh E.K. *Fernando's Business Ethics and Corporate Governance*. Pearson Education.

Note: Latest edition of the readings may be used.

M. Com. 203: Financial Markets and Institutions

Credits: 05

Course Objective: The course aims to provide students an overview of the financial system to help them understand the role of financial institutions and the financial markets.

Course Outcomes: After completion of the course, learners will be able to:

1. Describe the meaning, components and functions of a financial system.
2. Interpret different financial systems and describe how they operate.
3. Analyse theoretical concepts underlying money and capital markets.
4. Describe the evolution of the Indian financial system.
5. Assess information related to financial markets and institutions in a global context with special emphasis on financial stability.

Course Contents:

Unit	Unit wise weightage of marks (in %)	Periods		
		L	T	P
Unit 1: Introduction	15	6	2	0
Unit 2: Financial Markets: Money and Capital Market	20	9	3	0
Unit 3: Financial Institutions	20	9	3	0
Unit 4: Financial Instruments	25	12	4	0
Unit 5: Foreign Capital	20	9	3	0

Unit 1: Introduction:

An introduction to financial system - components, inter-linkages between financial system and economic development, financial intermediation, indicators of financial development (World Bank); capital allocation-financial institutions vis-a-vis financial markets; evolution of Indian financial system since 1951; recent reforms and developments in Indian financial system.

Unit 2: Financial Markets:

- a) **Money Market:** Organization, Instruments, Functioning and its Regulations and Recent Developments. Role of Reserve Bank of India in Indian money market
- b) **Capital Market:** Structure of Capital Market in India-Primary and Secondary Markets, BSE, NSE and OTCEI. SEBI and its role as Regulator.

Unit 3: Financial Institutions:

- a) Commercial banking - introduction, classification, role, asset liability management, non-performing assets; role of technology in banking sector; financial inclusion, recent developments in banking including restructuring and privatisation.
- b) Non-banking Financial Companies (NBFCs) – role and types; private equity, venture capital and hedge funds; Functions and working of IDBI, IFCI, ICICI, NABARD, SIDBI and SFCs; Mutual Funds, Measuring Performance of Mutual Funds, Functioning and Regulatory Aspects, Working and Regulatory Framework of UTI, LIC and GIC.

Unit 4: Financial Instruments:

Equity Shares, New Issue Market and Secondary Market- The Allocative and Operational Efficiency, Preference Shares, Private Placement-Channels, Debentures and Other Fixed Income Securities, Engineered Financial and Monetary Instruments.

Unit 5: Foreign Capital:

Foreign Capital as a Source of Finance, Place of Foreign Capital in the Overall Framework of Indian Financial System, The Regulatory Framework and NRI Investments.

Suggested Readings:

1. Bhole L.M.: Financial Institutions and Markets, McGraw Hill Co. New Delhi.
2. Khan M.Y: Financial Services, McGraw Hill, New Delhi.
3. Khan, M.Y. Indian Financial System, McGraw Hill Publishing Company, New Delhi.
4. Kohn Meir Financial Institutions and Markets, Oxford University Press.
5. Madura Jeff: Financial Markets and Institutions, South Western Cengage Learning.
6. Mishkin, Fredrick S. and Stanley G. Eakins: Financial Markets Institutions, Pearson Education Ltd.
7. Reserve Bank of India: Report on Currency & Finance.

Note: Learners are advised to use the latest edition of readings.

M. Com. 204: Research Methodology

Credits: 05

Course Objective: This course aims to teach students the basics of research methodology, including designing studies, collecting data, testing hypotheses, and analyzing data using tools like SPSS. Students will learn both qualitative and quantitative methods, including regression and SEM.

Course Outcomes: After completion of the course, learners will be able to:

1. Understand and apply various research designs, including exploratory, descriptive, and experimental, in business research.
2. Collect and analyze data using appropriate measurement scales, sampling techniques, and data collection methods.
3. Prepare and clean data for analysis, ensuring reliability and validity of research instruments.
4. Perform hypothesis testing using both parametric and non-parametric methods to evaluate research findings.
5. Analyze data using statistical tools (SPSS) for univariate, bivariate, and multivariate techniques, including regression and SEM.

Course Contents:

Unit	Unit wise weightage of marks (in %)	Periods		
		L	T	P
Unit 1: Introduction	15	6	2	0
Unit 2: Research Design	20	9	3	0
Unit 3: Data Collection	20	9	3	0
Unit 4: Data Preparation	20	9	3	0
Unit 5: Data Analysis	25	12	4	0

Unit 1: Introduction:

Meaning and Scope of Research; Application of research in Business; Types of Research- qualitative, quantitative, longitudinal, cross-sectional, fundamental, applied, conceptual and empirical; Characteristics of Good Research; Steps in Research Process; Terminologies of research- Concept, Construct, Variables, Proposition and Hypothesis. Theory and Model; Literature Review and Formulation of Research Question; Philosophies of Research; Induction and Deduction Approach.

Unit 2: Research Design:

Meaning and Characteristics of Research Design. Types of Research Design- Exploratory, Descriptive and Experimental. Meaning, Characteristics, Methods and Steps of Exploratory, Descriptive and Experimental Research Design.

Unit 3: Data Collection:

Measurement and Scaling; Primary scales of Measurement (Nominal, Ordinal, Interval and Ratio). Scales for Measurements of Constructs- Likert, Semantic Differential Scale and Staple; Meaning and Sources of Primary and Secondary Data; Questionnaire Design; Census and Survey Method; Probability and Non-Probability Sampling Techniques; Sample Size Determination

Unit 4: Data Preparation:

Data Preparation and Cleaning; Graphical Presentation of Data; Frequency Distribution, Descriptive Statistics; Steps in Hypothesis Testing; Concept of Hypothesis Testing- parametric and non-parametric. Reliability-Split-half test and retest. Cronbach alpha, Validity, Content/face, construct validity – Convergent discriminant.

Unit 5: Data Analysis:

Data Analysis – Univariate & Bi-variate: Data Feeding, Analysis of Descriptive Statistics, Correlation, Regression, Post-hoc Analysis, Tools for Hypotheses Testing: t-test, f-test, χ^2 test, ANOVA, ANCOVA; Use of SPSS for data analysis.

Data Analysis – Multivariate Analysis: Multiple correlation, Multiple regression, Factor analysis, Cluster analysis, MANOVA, SEM; Use of SPSS for data analysis.

Suggested Readings:

1. Bryman, A., Bell, E. and Harley, B. Business research methods, Oxford University Press.
2. Dangi, H., Dewan, S., Business research methods, Cengage Learning India Pvt. Ltd.
3. Hair, J.F., Page, M., & Brunsveld, N. Essentials of Business Research Methods. Routledge.
4. Cooper, D.R. and Schindler, P.S. Business Research Methods. McGraw Hill International Edition, New York.
5. Mark Saunders: Research Methods for Business: Pearson Education.
6. Kothari, B. L. Research Methodology: Tools and Techniques. Jaipur: ABD Publishers.
7. Zikmund, Babin, B.J., Carr, J.C. & Griffin, M. Business research methods. South Western: Cengage Learning.
8. Bryman, A., & Bell, E. Business research methods. Cambridge; New York, NY: Oxford University Press.
9. Sekaran, U.& Bougie, R. Research Methods for Business A Skill Building Approach. John Wiley.
10. Newman, W.L. Social Research Methods: Qualitative and Quantitative Approaches, Pearson.
11. Creswell, J. D., Creswell, J. W. Research Design: Qualitative, Quantitative, and Mixed Methods Approaches. United States: SAGE Publications.
12. Ken, B. Business statistics: for contemporary decision making. John Wiley & Sons.
13. Field, A. Discovering statistics using IBM SPSS statistics. Sage.

Note: Learners are advised to use the latest edition of readings.

M. Com. 205 (a): Indian Economy

Credits: 04

Course Objective: The course aims to provide an understanding of constituent sectors that define the Indian Economy and enable learners to examine the role and contribution of different sections of the economy in economic development of India. The course also aims to enable the learners to examine the role and impact of planning process on economic development of India.

Course Outcomes: After the completion of the course, the learners will be able to:

1. To study the basic concepts of development
2. To evaluate the magnitude, size, and dimensions of the Indian economy
3. Evaluate the role of population as an economic resource
4. Explain the role and contribution of agriculture in the economic development of India
5. Analyze contribution of industrial and service sector in Indian economy

Course Contents:

Unit	Unit wise weightage of marks (in %)	Periods		
		L	T	P
Unit 1: Issues in Economic growth and Development	20	6	2	0
Unit 2: An overview of Indian Economy	20	9	3	0
Unit 3: Agricultural Sector	20	9	3	0
Unit 4: Industrial Sector	20	12	4	0
Unit 5: Service Sector	20	9	3	0

Unit 1: Issues in Economic growth and Development

Concepts of economic growth and economic development, Human Development Index, Sustainable development, Determinants of economic development, Kautilya Arthashastra and economic development

Unit 2: An overview of Indian Economy

Evolution of Indian Planning: from Planning Commission to NITI Aayog. Issues in India's development: Population and economic development, Demographic aspects of India's population, Demographic dividend, Problems of unemployment and poverty.

Unit 3: Agricultural Sector

Trends in India's agriculture sector, Agrarian crisis, Green Revolution, White and yellow revolution, Food security issues, Policy initiatives of the government of India

Unit 4: Industrial Sector

Pattern and performance of industrialisation, Industrial policies, Role of MSMEs, Role of foreign capital, Liberalisation, Privatisation and globalisation, 'Make in India' initiative, Aatma Nirbhar

Bharat, Changing structure of India's Foreign trade in post-independence period, Trends in Indian balance of payment, Price behaviour and price policies in India.

Unit 5: Service Sector

Role of the services sector in India's economy- its contribution to national income, employment and exports revenue, India's service revolution-a window of opportunity for growth, 'Digital India Mission', Issues and challenges for India's Services sector growth, Circular economy and India.

Suggested Reading:

1. Puri V.K. and Mishra S.K., (2020) Indian Economy-38th Revised & Updated edition, Himalya Publishing House .
2. Datt G. & Mahajan A., (2016) Indian Economy, S. Chand and Company.
3. Uma Kapila (2021), Indian Economy-Performance and Policies, Academic Foundation.
4. Deepashree (2021), Indian economy, MKM Publisher, New Delhi.
5. Joshi, S., (2020), What determines manufacturing sector employment in India: Evidence from panel data? Productivity, Vol.61, No.1, April-June.
6. Joshi, S., (2014), The Service Sector: An Exploration of the Indian Experience, World Association for Sustainable Development, U.K.

Web sources:

- <https://www.indiabudget.gov.in/economicsurvey/>
- <https://www.imf.org/en/News/Articles/2021/11/02/na111121-indias-economy-to-rebound-as-pandemic-prompts-reforms>
- <https://www.ibef.org/>
- <https://www.cmie.com/>
- <https://www.ncaer.org/>
- <http://www.igidr.ac.in/research-publications/publication-2/>
- <https://data.worldbank.org/country/india>

M. Com. 205 (b): Consumer Behaviour

Credits: 04

Course Objective: The course helps students to develop basic understanding of the concepts and theories of consumer behaviour and their applications in marketing decision making.

Course Outcomes: After completion of the course, learners will be able to:

1. Investigate the role of market segmentation and criteria for targeting effective market segments
2. Examine how consumer motivation and personality impact buying behavior.
3. Explore the influence of social, cultural, and media factors on consumer behavior.
4. Analyze the stages of the consumer decision process and the role of behavior models.
5. Assess factors affecting consumer satisfaction, loyalty, and complaints.

Course Contents:

Unit	Unit wise weightage of marks (in %)	Periods		
		L	T	P
Unit 1: Introduction	15	6	2	0
Unit 2: Consumer as an Individual	20	9	3	0
Unit 3: Consumer in Social and Cultural Settings	20	9	3	0
Unit 4: Consumer Decision Process	25	12	4	0
Unit 5: Consumer Satisfaction	20	9	3	0

Unit 1: Introduction:

Defining consumer behaviour; reasons for studying behaviour, applying consumer behaviour knowledge; scope of consumer behaviour; market segmentation; bases of segmentation, criteria for effective targeting of market segments.

Unit 2: Consumer as an Individual:

Consumer motivation; consumer involvement, personality and self concept; perception consumer learning and memory; information processing, attitudes and changing attitudes

Unit 3: Consumer in Social and Cultural Settings:

Reference groups and family influences; Social class, cultural; sub cultural and cross-cultural influences on consumer behaviour; personal influences and diffusion of innovations; impact of media and globalisation.

Unit 4: Consumer Decision Process:

Problem recognition; search and evaluating; purchasing processes; post purchase behaviour; consumer behaviour models; consumerism; organizational buying behaviour.

Unit 5: Consumer Satisfaction:

Measurement of consumer satisfaction and dis-satisfaction, repeat buying, brand switching and loyalty, opinion leadership, complaining behaviour.

Suggested Readings:

1. Schiffman, L. G., Wisenblit, J., & Kanuk, S. R. *Consumer Behaviour*, Pearson Education.
2. Blackwell, R. D., Miniard, P. W., Engle, J. F., & Rahman, Z. *Consumer Behaviour*, Cengage.
3. Zaltman, G., & Wallendorf, M. *Consumer Behaviour*, John Wiley & Sons.
4. Mellot, D. W. *Consumer Behaviour*, Pennwell Corp.
5. Loudon, D. L., & Della Bitta, A. J. *Consumer Behaviour*, McGraw Hill Education.
6. Benneton, P. D. *Consumer Behaviour*, Prentice Hall.

Note: Learners are advised to use the latest edition of readings.

SWAYAM COURSE

M. Com. 205 (c): E-Commerce

Credits: 04

Instructor- Prof. Subodh Kesharwani, Indira Gandhi National Open University (IGNOU)

Course ID- https://onlinecourses.swayam2.ac.in/nou23_cm07/preview

Course layout:

E-Commerce	
Week 1	Basics of E-Commerce
Week 2	E-Commerce Business Model and Technology use
Week 3	E-Payment Systems
Week 4	E- Governance
Week 5	E-Payment Systems
Week 6	Website Development and Hosting
Week 7	Cyber Threat
Week 8	Cyber Security and IT Act
Week 9	Online Portal and Application
Week 10	E-Commerce Contemporary Scenario
Week 11	E-Commerce Segment
Week 12	Recapitulate E-Commerce

SWAYAM COURSE

M. Com. 205 (d): Microeconomics for Business

Credits: 04

Instructor- Dr. Sumit Prasad, Uttarakhand Open University.

Course ID- https://onlinecourses.swayam2.ac.in/nou24_mg06/preview

Course layout:

Microeconomics for Business	
Week 1	· Nature and Scope of Micro Economics · Demand and Supply · Concepts of revenue: marginal and Average: · Elasticity of demand: price, income and cross.
Week 2	· Elasticity of Supply · Consumer Behaviour: Indifference curve analysis of consumer behavior; · Budget Line · Consumer's equilibrium (Utility approach). · Consumer's equilibrium (Indifference Curve approach).
Week 3	· Price elasticity and price consumption curve · Income consumption curve and Engel curve, price change and income and substitution effects. · Marginal Utility Theory · Revealed Preference Theory.
Week 4	· Production isoquants, · marginal rate of technical substitution, economic region of production, · optimal combination of resources, the expansion path,
Week 5	· Isoclines, · Returns to scale using isoquants. · Cost of Production: Social and private costs of production,
Week 6	· Long run and short run costs of production. · Economies and diseconomies of scale and the shape to the long run average cost. · Learning curve and economies of scope.
Week 7	· Perfect competition: Assumptions. · Equilibrium of the firm and the industry in the short and the long runs, · Industry's long run supply curve.
Week 8	· Measuring producer surplus under perfect competition. · Demand - supply analysis including impact of taxes and subsidy. · Monopoly: Monopoly short run and long run equilibrium.
Week 9	· Shifts in demand curve and the absence of the supply curve. · Price and Output decision in Monopoly market · Horizontal and vertical integration of firms. And The social costs of monopoly power including deadweight loss · Degrees of price discrimination.
Week 10	· Monopolistic Competition and Oligopoly: · Monopolistic competition price and output decision-equilibrium.
Week 11	· Rent- Concept, Ricardian and Modern Theories

	· Interest- Concept and Theories of Interest
Week 12	· Theories of Wages · Profit- Nature, Concept and Theories of Profit

Books and references:

- <https://uou.ac.in/sites/default/files/slm/MS-103.pdf>
- Principles of Micro-Economics, S. Chand Publication, Author: Dr. H. L. Ahuja, Reprint Edition 2011.
- <https://youtu.be/iApo4jF5EIo>
- <https://youtu.be/SY4qGvnDH0Q>
- https://youtu.be/8vRi2mFrU_0
- <https://youtu.be/ST-9ZUkdBtQ>
- <https://youtu.be/IXI7HhDVjy0>

M. Com. 206: Constitution, Ethical and Moral Values

(Non- CGPA Course)

Credits: 01

Teaching Hours: 15 Hours

Course Objectives

- To introduce basic values enshrined in the Indian Constitution
- To develop awareness of moral and ethical principles in everyday life
- To promote responsible citizenship and civic consciousness

Course Learning Outcomes (CLOs)

After completing this course, students will be able to:

1. Identify key constitutional values such as justice, liberty, equality, and fraternity
2. Understand the role of rights and duties in a democratic society
3. Learn the importance of moral values in personal and social life
4. Apply constitutional and ethical principles in daily decision-making

Course Structure

Unit I

Constitutional Values in India

Introduction to the Constitution of India
Preamble: Justice, Liberty, Equality, Fraternity
Fundamental Rights and Fundamental Duties
Basic idea of Directive Principles of State Policy (DPSPs)
Rule of Law and Constitutional Governance

Unit II

Meaning and Nature of Moral and Ethical Values in Indian Knowledge Tradition
Indian Philosophical Foundations: Dharma, Karma, Satya, Ahimsa, and Seva
Sources of Values in Indian Tradition: Vedas, Upanishads, Epics, and Folk Traditions
Civic Responsibility and Duties in Indian Society
Gender Sensitivity and Respect in Indian Culture.
Mission LiFE (Lifestyle for Environment): Eco-friendly Practices and Sustainable Living

Suggestive Readings

1. Our Constitution – Subhash C. Kashyap
2. Hind Swaraj – Mahatma Gandhi
3. Indian Philosophy – Sarvepalli Radhakrishnan
4. The Bhagavad Gita
5. Ecology and Equity – Madhav Gadgil and Ramachandra Guha
6. Lifestyle for Environment (LiFE) Movement – Government of India

M.Com. Semester – III (for 2 Year PG Programme)

M. Com. 301: Income Tax Laws and Practice

Credits: 05

Course Objective: The course is framed to provide knowledge to the students relating to Income Tax laws applicable in India.

Course Outcomes: After completion of the course, learners will be able to:

1. Analyse the basic concepts of income tax and determine the residential status of Individual.
2. Compute income under various heads.
3. Develop an understanding of various provisions related to computation of Gross Total Income.
4. Compute Gross Total Income
5. Understand appeal, revision and payment of advance tax

Course Contents:

Unit	Unit wise weightage of marks (in %)	Periods		
		L	T	P
Unit 1: Introduction	20	08	3	0
Unit 2: Computation of Income Under Various Heads	25	12	4	0
Unit 3: Provisions related to Gross Total Income	25	10	4	0
Unit 4: Computation of Gross Total Income	15	10	2	0
Unit 5: Appeal & Revision and Advance Tax	15	05	2	0

Unit 1: Introduction:

Basic concepts, Residential Status, Exempted Income.

Unit 2: Computation of Income Under Various Heads

Various heads of Income and Computation of Income under different heads of Income

Unit 3: Provisions related to Gross Total Income

Deduction from gross total income, Rules of set off and carry forward of losses, clubbing of income, tax authorities, various types of Assessment.

Unit 4: Computation of Gross Total Income

Assessment and computation of Income of Individuals, Firms and Company, Tax deduction at source

Unit 5: Appeal & Revision and Advance Tax

Appeal and Revision and Payment of Advance Tax.

Suggested Readings:

1. Ahuja Girish: Direct Tax Laws and Practice
2. Singhanian: Direct Tax Laws and Practice
3. Mehrotra, H.C: Direct Tax Laws and Practice
4. Aggarwal, B.K: Direct Tax Laws and Practice

Note: Learners are advised to use the latest edition of readings.

M. Com. 302: Advanced Management Accounting

Credits: 05

Course objective: The objective of this course is to impart knowledge of various accounting tools and techniques useful for business decision making.

Course Outcomes: After completion of the course, learners will be able to:

1. Identify the basic concepts of Management Accounting and difference between various forms of accounting—Financial, Managerial and Cost and the role of a Management Accountant.
2. Analyse the different tools such as Cash flow, fund flow etc for managerial decision making.
3. Understand the concept of marginal costing, learning of cost-volume-profit analysis and break even analysis through statements.
4. Understand the concept of budget & budgetary control and to learn the preparation of various types of budgets.
5. Facilitate basic understanding of standard costing and responsibility accounting.

Course Contents:

Unit	Unit wise weightage of marks (in %)	Periods		
		L	T	P
Unit 1: Introduction	10	5	2	0
Unit 2: Financial Statement Analysis	25	10	4	0
Unit 3: Marginal Costing in Decision Making	25	10	4	0
Unit 4: Budget and Budgetary Control	25	10	3	0
Unit 5: Standard Costing and Responsibility Accounting	15	10	2	0

Unit 1: Introduction

(a) **Management Accounting:** Concept, Importance, Nature and Functions, Financial vs Management Accounting, Cost vs Management Accounting, Role of Management Accountant.

(b) **Basic Concepts of Costing:** Basic Cost Terms and Concepts, Type and Elements of Cost, Cost Allocation- Absorption Costing, Marginal Costing, variable costing and Activity Based Costing.

Unit 2: Financial Statement Analysis:

Trend Analysis, Ratio Analysis, Preparation and Analysis of Fund Flow Statement and Cash Flow Statement (Revised AS).

Unit 3: Marginal Costing in Decision Making

Use of Marginal Costing in Decision Making, Cost Volume Profit (CVP) Analysis: Contribution Margin, Break-Even Analysis, Profit Volume (P/V) Analysis, Multiple Product Analysis, Optimal Use of Limited Resources.

Unit 4: Budget and Budgetary Control:

Concept, nature and functions of budget, budgeting and budgetary control; objectives, merits and limitations; Functional Budgets; Preparation of different types of budgets, Fixed Vs Flexible Budgeting.

Unit 5: Standard Costing and Responsibility Accounting

(a) Standard Costing: Concept, Advantage, Types of Standards, Variance Analysis-Material, Labour, Overheads, Managerial Use of Variances.

(b) Responsibility Accounting: Concept of Responsibility Accounting, Responsibility Centre-Cost Centre, Revenue Centre, Profit Centre, Investment Centre. Performance Measurement: Traditional performance measures; Balanced Scorecard – Meaning, perspectives in Balanced Scorecard; Weighting performance measures; Requisites of Balanced Scorecard. AI and its role in Management Accounting

Suggested Reading:

1. Horngreen : Management Accounting. PHI
2. Homgreen Charies T., and Gary L. Sundem and Shalliam O. Stration, Introduction to Management Accounting, Prentice Hall of In dia, 2006.
3. Dury Colin, Management and Cost Accounting, Thomson Learning, 2001.
4. Jawahar Lal, Advanced Management Accounting, Text Problems and Cases, S. Chand & Co., New Delhi, 2009.
5. S.N. Maheswari: Management Accounting.

Note: Learners are advised to use the latest edition of readings.

M. Com. 303: Legal Aspects of Business

Credits: 05

Course Objective: The objective of the course is to impart basic knowledge of the important business legislation along with relevant case laws.

Course Outcomes: After completion of the course, learners will be able to:

1. Understand basic aspects of Company Act, 2013 which becomes relevant for the Indian business scenario.
2. Develop an understanding about the law pertaining to the consumers in the light of Consumer Protection Act, 2019
3. Understand the major provisions of Competition Act, 2002.
4. Becomes equipped with the IT Act and IPR Act making them capable for the practical life and working environment.
5. Understand the basic knowledge of Right to Information Act, 2005 and its practicability in the modern environment

Course Contents:

Unit	Unit wise weightage of marks (in %)	Periods		
		L	T	P
Unit 1: Company Act, 2013	20	12	5	0
Unit 2: The Consumer Protection Act, 2019	20	8	2	0
Unit 3: The Competition Act, 2002	20	8	3	0
Unit 4: Laws Related to IT & IPR	20	10	3	0
Unit 5: Right to Information Act (RTI), 2005	20	7	2	0

Unit 1: Company Act, 2013: Nature, kinds of companies, formulation of company; Company management, powers, functions and duties and liabilities of directors, managerial compensation, oppression and mismanagement. Company Meetings- Types of meetings, resolutions, winding up.

Unit 2: The Consumer Protection Act, 2019: Basic Concepts: Complaint, complainant, rights and responsibilities of consumer, Consumer redressal mechanism their role, powers and functions, Role of NGO in safeguarding Consumer rights, major decided cases.

Unit 3: The Competition Act, 2002: Basic concepts, powers of central government under the competition act, major provisions of the competition act: Role and working of competition commission of India.

Unit 4: Laws Related to IT & IPR:

(a) Information Technology Act, 2000: The rationale behind the act, Digital signature and Electronic signature, Electronic Governance.

(b) Intellectual Property Right: Concept and development of intellectual property law in India; law and procedure relating to patents, trademarks and copyrights; Geographical indications; Design act; overview of laws relating to other intellectual property rights; Intellectual property appellate board.

Unit 5: Right to Information Act (RTI), 2005:

Definitions, obligations of public authorities, request for obtaining information, disposal of request, exemption from disclosure of information, grounds for rejection to access in certain cases, severability; Central information commission- Its constitution, term of office, conditions of service and removal; Powers and functions of Central Information Commissions, appeals and penalties.

Suggested Reading:

1. Avtar Singh, Principles of Mercantile Law, 7th ed., Eastern Book Company, Lucknow
2. M.C. Kuchhal, Business Law, 6th ed., Vikas publishing House, New Delhi
3. Ravindra Kumar, Legal Aspects of Business, Cengage learning, New Delhi, 2009
4. Avtar Singh, Consumer Protection Law, Eastern Book Co., Lucknow, 2006
5. M.C. Kuchhal, Indian Company Law, Shree Mahabir Book Depot, Delhi, 2008

Note: Learners are advised to use the latest edition of readings.

M.Com. III Semester (Elective Papers)

Instructions:

There are two specializations i.e., Finance & Marketing in M.Com. III Semester. The students have to opt any one group (Finance or Marketing). If the student is selecting Finance group as elective paper 1st (M. Com 304) then he/she will have to compulsorily choose Finance group (M. Com 305) as elective paper 2nd. The same shall apply for the Marketing group. Group selected by the student in M.Com. III semester cannot be changed in the IV semester.

Finance Group

M. Com. 304 (a): Management of Financial Services

Credits: 05

Course objective: The objective of the course is to help the students to understand the role of financial services in project management and also equip them with skills required to handle the problems of financial markets and services.

Course Outcomes: After completion of the course, learners will be able to:

1. Develop a basic understanding of the financial services.
2. Understand the concept and functioning of the depository and non-depository institutions.
3. Learn the framework of merchant banking and venture capital.
4. Acquire the knowledge about leasing, factoring and forfeiting services.
5. Understand the knowledge about the credit rating services.

Course Contents:

Unit	Unit wise weightage of marks (in %)	Periods		
		L	T	P
Unit 1: Introduction	20	12	5	0
Unit 2: Depository and Non Depository Institution	20	8	2	0
Unit 3: Merchant Banking and Venture Capital	20	8	3	0
Unit 4: Leasing, Factoring , Forfeiting and Credit Rating Services	20	10	3	0
Unit 5: Emerging Trends in Financial Services:	20	7	2	0

Unit 1: Introduction:

Meaning and Concepts, Need for Financial Services, Various Types of Financial Services, Fund Based and Non Fund Based, Characteristics and Role of Financial Intermediaries.

Unit 2: Depository and Non Depository Institution:

(a) Depository Institutions and Financial Services: Commercial Banks and their Changing Role, Functioning of banks, Financial Services and Banking System.

(b) Non Depository Institutions: Finance Companies and Mutual Funds and Pension Funds- Financial Services and their Role.

Unit 3 : Merchant Banking and Venture Capital:

The Concept of Merchant banking Services of Merchant Bankers, Merchant Banking in India- Rules and Regulations Management of Capital Issues, Fixed Deposits and Debenture Issues, Venture Capital- The Concept and Characteristics, Growth of Venture Capital Services in India.

Unit 4: Leasing, Factoring, Forfeiting and Credit Rating Services:

(a) Leasing: Concept, Types, Legal and Tax Aspects, Hire- Purchase, Lease Structuring.

(b) Factoring: Concept and Characteristics, Types of Factoring, Factoring in India, Factoring and Bill Rediscounting.

(c) Forfeiting: Meaning and Mechanism of Forfeiting.

(d) Credit Rating Services: Concept and Types, Function of Credit Rating Agencies, Credit Rating Agencies in India.

Unit 5: Emerging Trends in Financial Services:

FinTech: Concept, scope, and impact on traditional Financial services; Digital Payments; Blockchain and Cryptocurrency: Concepts and Implications; Regulatory Sandboxes and RegTech; Cybersecurity and data protection in financial services.

Suggested Reading:

1. Bhole L.M.: Financial Institutions and Markets, 4th ed., McGraw Hill Co. New Delhi, 2008
2. Anthony Saunders, Financial Markets and Institutions, 4th ed., McGraw Hill Publishing Company, New Delhi.
3. Khan M.Y: Financial Services, 4th ed., McGraw Hill, New Delhi, 2008
4. K Sasidharan, Financial services and System (2008), McGraw Hill Publishing Company, New Delhi.
5. Clifford Gomez, Financial Markets, Institutions and Financial Services, Prentice Hall of India, 2008.
6. Anthony Saunders, Financial Institutions Management- A Risk management Approach, 6th ed., McGraw Hill Publishing Company New Delhi
7. M.Y. Khan Indian Financial System, 6th ed., McGraw Hill Publishing Company, New Delhi, 2008.
8. Sharma, management of Financial Institutions: With Emphasis on Bank and Risk Management, Prentice Hall of India, New Delhi

Note: Learners are advised to use the latest edition of readings.

Marketing Group

M. Com. 304 (a): Advertising and Sales Management

Credits: 05

Course Objective: To develop an understanding of the modern concepts and latest techniques of advertising, personal selling and sales force management which is an integral area of marketing.

Course Outcomes: After completion of the course, the learners will be able to:

1. Know the basics of marketing communication and the processes.
2. Develop an understanding of strategic and tactical level decisions involved in development of an advertisement and their application
3. Know about possible arrangements for organizing and evaluating advertising efforts
4. Understand the process involved in personnel selling, its management and its implications for relationship development.
5. Explain the decisions involved in sales force management and the related issues

Course Contents:

Unit	Unit wise weightage of marks (in %)	Periods		
		L	T	P
Unit 1: Introduction	20	08	03	0
Unit 2: Advertising Message and Media Decisions	20	10	04	0
Unit 3: Organization and Evaluation of Advertising Efforts	20	10	04	0
Unit 4: Fundamentals of Personal Selling	20	10	02	0
Unit 5: Sales Force Management	20	07	02	0

Unit 1: Introduction:

Communication and marketing; Communication process; Communication response hierarchy models; Cognitive processing of communication; Marketing communication mix; Integrated marketing communication; Advertising - Its importance and nature; Advertising and publicity; Advertising management process; Advertising objectives; DAGMAR approach; Determination of target audience and positioning; Advertising budget – Factors influencing budget decision and methods.

Unit 2: Advertising Message and Media Decisions:

Creativity and advertising; Creative process; Creative strategy, creative appeals and execution styles; Copywriting for print, radio, television and web ad. Media Decisions – Types of media; Advertising through internet and interactive media; Developing media plan; Media selection and scheduling.

Unit 3: Organization and Evaluation of Advertising Efforts:

Centralized and decentralized systems; In- house agency arrangements; Advertising agencies – selection, compensation and appraisal of advertising agency; Managing advertising agency relations; IMC services; Reasons for evaluating advertising effectiveness; Advertising testing process - Before and after advertising tests and techniques, Ethical and social aspects of advertising.

Unit 4: Fundamentals of Personal Selling:

Nature and importance of selling; Types of selling; Personal selling, salesmanship and sales management; Process of effective selling; Sales management process; Environmental factors impacting selling; Managing ethics in selling environment; Role of personnel selling in customer relationship management, Sales Planning and Organization, Market analysis and sales forecasting Sales budget; Sales territory and Sales quota.

Unit 5: Sales Force Management:

Recruitment and selection; Training and development- Objectives, techniques and evaluation; Sales persons compensation and techniques; Sales contests; Rewards and expense accounts; Motivating and supervising sales personnel; Evaluation and control of the sales effort – Evaluation of sales personnel performance, sales and cost analysis.

Suggested Readings:

1. Aakar, D. A., Batra, R. & Mayers, J. G., Advertising Management. Prentice-Hall International.
2. Anderson, R. E., Dubinsky, A. J. & Mehta, R., Personal Selling: Building Customer Relationships. New York: Houghton Mifflin Company.
3. Belch, G. & Blech, M, Advertising and Promotion: An Integrated Marketing Communication Perspective. <http://lib.dtc.ac.th/ebook/BusinessAdministration/5183.pdf>: The McGraw–Hill.
4. Johnston, M. W. & Marshall, G. W, Sales Force Management: Leadership, Innovation, Technology. New York: Routledge.
5. Patel, V. N., & Sharma, S., Brand Management & Consumer Marketing. New Delhi: Oxford Book Company.
6. Shimp, T. A., Advertising Promotion, Supplemental Aspect of Integrated Marketing Communication. Harcourt College Publishers.
7. Spiro, R. L., Stanton, W. J. & Rich, G. A., Management of a Sales Force. Boston: McGraw-Hill.
8. Still, R. R., Cundiff, E. W., & Govoni, N. A., Sales Management: Decisions, Strategies, and Cases. Prentice Hall.

Note: Learners are advised to use the latest edition of readings.

Finance Group

M. Com. 305 (a): Risk Management and Insurance

Credits: 04

Course objective: To develop an understanding among students about identifying, analyzing and managing various types of risk, principles of insurance and its usefulness in business. This course provides an extensive understanding of the risk management and how the risk can be minimised in the form of insurance.

Course Outcomes: After completion of the course, learners will be able to:

1. Get an understanding of the various terms of risk management.
2. Know about risk aversion and risk management.
3. Learn about different types of insurance.
4. Comprehend assessment and control techniques of insurance.
5. Understand the globalisation of the insurance sector and functioning of regulatory body (IRDA).

Course Contents:

Unit	Unit wise weightage of marks (in %)	Periods		
		L	T	P
Unit 1: Introduction	20	05	5	0
Unit 2: Risk Aversion and Risk Management	20	10	2	0
Unit 3: Types of Insurance	20	10	3	0
Unit 4: Assessment and control	20	10	3	0
Unit 5: Globalization of Insurance Sector	20	10	2	0

Unit 1: Introduction:

Concept of risk; objective of risk management; need for a risk management; types of risk; Identification and measurement of risk; risk evaluation and prediction

Unit 2: Risk Aversion and Risk Management:

Risk aversion and demand for insurance by individual; business risk management and demand for insurance; Application of statistical techniques in risk avoidance; disaster risk management; Insurability of risk contractual provisions and legal doctrines; premium loading; moral hazards; deductibles and claim processing costs; risk retention and transfer; legal aspects of insurance contract; principle of indemnity; estoppels.

Unit 3: Types of Insurance:

Fire and motor insurance; health insurance; social insurance; home-owners insurance; life insurance and annuities; term insurance; endowment insurance; whole life insurance; life insurance pricing; employees benefits group; medical coverage; retirement plans; marine insurance; ships and goods policy; marine risk institute cargo clauses reinsurance

Unit 4: Assessment and Control:

Control of malpractices; negligence, loss assessment and loss control; exclusion of perils, actuaries, computation of insurance premium.

Unit 5: Globalization of Insurance Sector:

Globalization of insurance sector; Insurance Regulatory and Development Authority (IRDA) – Introduction – Purpose, Duties, Powers and functions of IRDA – Operations of IRDA – Insurance policyholders’ protection under IRDA – Exposure/Prudential norms, regulation of risk reduction by IRDA.

Suggested Reading:

1. Scott Harrington and Gregory Niehaus, Risk Management and Insurance, 2nd ed., Tata McGraw-Hill, 2004.
2. Dorfman, Risk Management and Insurance, PHI
3. Gupta, PK, Insurance and Risk Management, Himalaya Publishing House, 2004
4. Mishra, MN, Principles and Practices of Insurance, S. Chand and Co., 2004
5. Panda, GS, Principles and Practices of Insurance, Kalyani Pub. 2004
6. Jeevanandam, C, Risk Management, Sultan Chand and Sons, 2005

Note: Learners are advised to use the latest edition of readings.

Finance Group

M. Com. 305 (b): Goods and Services Tax

Credits: 04

Course Objective: The objective of the course is to provide students an overview of the concept of GST and to acquaint them with the whole mechanism of GST in India.

Course Outcomes: After completion of the course, the learners will be able to:

1. Understand the background and major components of GST in India.
2. Learn about registration requirements, maintenance of books of accounts and assessment under GST.
3. Know about eligibility and conditions for availing input tax credit;
4. Understand impact of GST and compensation to states on account of any loss that occurs due to introduction of GST in the states;
5. Comprehend various types of returns under GST, payment of taxes, and rules related to GST audit.

Course Contents:

Unit	Unit wise weightage of marks (in %)	Periods		
		L	T	P
Unit 1: Introduction of GST	15	08	03	0
Unit 2: Procedural Compliance Under GST	25	12	04	0
Unit 3: Input Tax Credit and Payment of GST	25	10	04	0
Unit 4: Impact of GST on Industry and Compensation to States	25	10	02	0
Unit 5: GST Audit, Assessment and Returns	10	05	02	0

Unit 1: Introduction of GST:

Concept; Genesis of GST in India; Legislative framework of GST; Advantages of GST; Composition scheme; Reverse charge mechanism; Exemption from GST; Supply: meaning, scope, composite and mixed supply, time and value of supply; Import and export of goods and services under GST.

Unit 2: Procedural Compliance Under GST:

Registration: Person liable, compulsory registration, deemed registration person not liable, procedure, casual taxable person, non-resident taxable person, amendment of registration, cancellation of registration, revocation of cancellation; Furnishing details of supplies; Returns; Accounts and records; Assessment: Overview of various types of assessment.

Unit 3: Input Tax Credit and Payment of GST:

Eligibility and conditions for taking input tax credit; Apportionment of credit and blocked

credits; Credit in special circumstances; Distribution of credit by input service distributor; Recovery of Credit; Reversal of credit; ITC Utilisation; Tax Invoice; Credit Notes; Debit Notes Electronic Cash Ledger; Electronic Credit Ledger; Electronic liability ledger; Manner of payment of tax-Tax Deduction at Source; Collection of Tax at Source; Refunds.

Unit 4: Impact of GST on Industry and Compensation to States:

Impact of GST on various sectors viz. Health care services, Hotels and restaurants, education and commercial coaching/training, services and service providers; exports and special economic zones, Goods transport agency (GTA), E-commerce market place sellers; E-way bill. Compensation to states: levy and collection of cess, GST compensation fund, Compensation payable to states.

Unit 5: GST Audit, Assessment and Returns:

Audit in GST; Assessment: Types of Assessment, Summary and Scrutiny, Payment of Taxes, Maintenance of Records; Various Returns of GST; Submission of Return.

Suggested Readings:

1. Datey, V.S. GST Ready Reckoner. Taxmann Publications, New Delhi.
2. Ahuja, G., & Gupta, R. GST & Customs Law. Flair Publications Pvt. Ltd., Delhi.
3. Singhania, V. K. GST & Customs Law. Taxmann Publications, Delhi.
4. Babbar, S., Kaur, R., & Khurana, K. Goods and Service Tax (GST) and Customs Law. Scholar Tech Press, New Delhi.
5. Bansal, K. M. GST & Customs Law. Taxmann Publication, New Delhi.
6. Gupta, S. S. GST- How to meet your obligations. Taxmann Publications, New Delhi.
7. Mittal, N. Goods & Services Tax and Customs Law. Cengage Learning India Pvt. Ltd., New Delhi.
8. Sahi, S. Concept Building Approach to Goods and Services Tax (GST), & Customs Law. Cengage Learning India Pvt. Ltd., New Delhi.

Note: Learners are advised to use the latest edition of readings.

Marketing Group

M. Com. 305 (a): Services Marketing

Credits: 04

Course Objective: The main objective of this course is to help the students to understand the increasing significance of services worldwide. It aims at developing a strategic and multi-disciplinary approach to Services Businesses in a market scenario.

Course Outcomes: After completion of the course, the learners will be able to:

1. Describe the evolution, growth and application of services marketing.
2. Develop an idea of service marketing mix.
3. Know about the service design and customer relationship management.
4. Become equipped with the emerging trends in globalisation of services.
5. Know services marketing in context of financial and hospitality services.

Course Contents:

Unit	Unit wise weightage of marks (in %)	Periods		
		L	T	P
Unit 1: Introduction to Services Marketing	20	10	03	0
Unit 2: Services Marketing Mix	25	10	04	0
Unit 3: Service Design	25	10	04	0
Unit 4: Globalization of services	20	10	02	0
Unit 5: Marketing of Financial and Hospitality Services	10	05	02	0

Unit 1: Introduction to Services Marketing:

Services as a marketing concept; factors for the growth of service sector; characteristics of services; dimensions of services; classification of services; managing customer expectations: level of expectations; zone of tolerance; segmentation, targeting and positioning of service.

Unit 2: Services Marketing Mix:

Product: service package, core and supplementary services; Product levels, service levels and delivery; price: pricing concepts and issues in pricing, pricing policy, pricing approaches, price and customer values; Promotion: Internal and external communication, issues in services promotion; place: Service distribution, channel options, service distribution strategy.

Unit 3: Service Design:

Essentials of a service system; components of services; designing the service package; front office interface; back office interface; operations system; service delivery system; customer satisfaction

and conflicts; service recovery system; service quality; concept of service quality, measuring service quality; SERVQUAL system; concept of CRM: CRM objectives, technology impact on services, concept of e-CRM.

Unit 4: Globalization of Services:

Stages of globalization; international marketing services; emerging trends; principal driving forces in global marketing of services; key decisions in global marketing; services strategy and organizing for global marketing.

Unit 5: Marketing of Financial and Hospitality Services:

Application of the component of marketing of services in marketing of financial, tourism, travel and transport services.

Suggested Reading:

1. Zeithaml, Gremler, Bitner, and Ajay Pandit, Services Marketing, Tata McGraw- Hill, 4th ed., 2008.
2. Lovelock, Services Marketing: People, Technology and Strategy, Pearson Education, 5th ed., 2007.
3. Baron S and Harris K, Services Marketing: Text and Cases, Palgrave, 2003
4. Rajendra Nargundkar, Services Marketing: Text and Cases, Tata McGraw- Hill, 2nd ed., 2007.
5. Harsh V Verma, Services Marketing: Text and Cases, Pearson Education, 2008.
6. Rama Mohana Rao, Services Marketing, Pearson Education
7. Govind Apte, Services Marketing, Oxford Univ. Press

Note: Learners are advised to use the latest edition of readings.

Marketing Group

M. Com. 305 (b): Retail Management

Credits: 04

Course Objective: To provide the overview of retail management and impart knowledge about the store location and design for better retail performance. The course will also focus on the retail merchandising, pricing strategies and components of communication mix and contemporary areas of retailing.

Course Outcomes: After completion of the course, the learners will be able to:

1. Portray the growth of Indian retail sector
2. Understand the factors influencing store location, layout and design
3. Understand the components of retail mix
4. Understand the use of technology in retailing.
5. Familiarise with recent trends in retailing and modern retail format.

Course Contents:

Unit	Unit wise weightage of marks (in %)	Periods		
		L	T	P
Unit 1: Overview of Retailing	20	09	03	0
Unit 2: Retail Location & Design	20	09	04	0
Unit 3: Retail Mix	20	10	04	0
Unit 4: Technologies in Retailing	20	10	02	0
Unit 5: Contemporary Areas of Retailing	20	07	02	0

Unit 1: Overview of Retailing:

Concept and Importance of retailing; Evolution of retailing; Functions of retailers; Classification of retail outlets; Drivers of retail change in India; Challenges in Retailing; Major retailers in India; Market research for understanding retail consumers; Retail strategy; issues and challenges in online retailing, Career in Retailing.

Unit 2: Retail Location & Design:

Retail Location - Concept, importance, types & factors determining location decision, steps involved in choosing a retail location; Measurement of success of retail location; Store design- Concept, principles, general requirements in store design, exterior and interior store design; Types of store layouts; Tools used for visual merchandising; Common errors in creating display; Techniques of inventory management in retailing; Retail store operations - Concept, the 5 S's of retail operations; Measuring retail performance.

Unit 3: Retail Mix:

Concept and types of merchandise; Role of branding in retail; Major retail brands; Meaning and steps in merchandise planning; Concept and process of merchandise sourcing; Retail pricing- Concept, factors influencing retail pricing; retail pricing policies and strategies; Components of retail communication mix - Advertising, sales promotion, publicity, public relations, personal selling, social media; Retail logistics.

Unit 4: Technologies in Retailing:

Technologies: Use of Technologies in retailing - Electronic Data Interchange (EDI), Radio Frequency Identification (RFI), Data Base Management system; E-Retailing: Formats, Challenges, Green Retailing - Concept and Importance.

Unit 5: Contemporary Areas of Retailing:

Retailing and CRM; Legal and ethical aspects of the retail business; Green retailing; Buyer-supplier relationship; Reasons for growth of retail malls in India; FDI in Retail sector; Recent trends in retail sector; Application of technology in retailing; Information system in retailing: tools and techniques; HR practices in Retail - Concept, significance; key elements of human resource function.

Suggested Reading:

1. Chetan, B. Tulip, R., Srivastava, N. V. Retail Management. Oxford University Press, New Delhi.
2. Berman, B. Evans, J. R. Retail Management. Prentice Hall of India, New Delhi.
3. Cox, R., Brittain, P. Retailing. Pearson Education, New Delhi.
4. Pradhan, S. Retailing Management. Tata Mc Graw Hill Education, Chennai.
5. Vedamani, G. G. Retail Management. Jaico Publishing House, Mumbai.
6. Ron H., James R. Retail Management. Tata Mc Graw Hill, Publication New Delhi.

Note: Learners are advised to use the latest edition of readings.

M. Com. 306 (a): Academic Library System and Services

(Non- CGPA Course)

Credits: 01

ACADEMIC LIBRARY SYSTEMS AND SERVICES

Course Credit & Duration

- **Credit:** 1
- **Total Hours:** 15 (Sessions of 1 hour each)

Course Code & Eligibility

- Course Code: ALSS
- Eligibility: PG Students

Course Objectives:

1. To develop understanding of academic library systems and their functions
2. To familiarize students with modern library services and digital resources
3. To promote information literacy and ethical use of information
4. To enhance skills in accessing and evaluating scholarly resources

Course Structure (15 Hours Plan)

Unit 1: Introduction to Academic Libraries (3 Hours)

- Concept, types, and functions of academic libraries
- Role of libraries in higher education and research
- Changing role in the digital era
- Organising of Resources in Libraries
- Procurement of Resource and Technical Processing
 - Classification
 - Cataloguing
- Preservation & Conservation of Resources

Unit 2: Library Systems, Automation & Digital Libraries (3 Hours)

- Integration of Library Management System (ILMS) e.g., KOHA
- OPAC/Web OPAC
- Library Automation and Networking
- E-Resources Management
 - E-Databases
 - E-Books
 - E-Journals
 - E-Journals covered under the ONOS
- Institutional Repository (e.g., DSpace)
- RFID, CCTV & Security in Libraries
- E-Libraries, Remote Access, Library Mobile App

Unit 3: Digital Libraries & E-Resources (3 Hours)

- Concept of Digital Libraries
- E-Resources (E-Books, E-Journals, E-Databases, etc.)
- How to Access E-resources
- National & International Initiatives
(NDLI, eShodhSindhu, Shodhganga, INFLIBNET, DELNET – overview)
- HNBGU eLibrary and Mobile App

Unit 4: Library Services (3 Hours)

- Reference & Information Services
- Circulation, OPAC, and user services
- Current Awareness Service (CAS) and SDI
- Information Literacy & User Education
- Outreach & Extension Services
- Inclusive Library Services (students with disabilities)

Unit 5: Information Literacy and Ethics (3 Hours)

- Information Search Strategy
- Plagiarism and academic integrity
- Citation styles and tools (e.g., Mendeley, Zotero)
-

Teaching–Learning Methods

- Interactive Lectures
- Demonstrations (OPAC, E-Library, Plagiarism Tool, Databases -SCOPUS)
- Library Walkthrough / Practical Exposure
- Discussion & Case Study

Assessment & Evaluation

- **Internal Assessment (50 Marks Equivalent)**
 - Short Assignment / Reflection Report – 35
 - Attendance & Participation – 15
- **Written Exam:**
No written final exam recommended due to 1-credit nature.

Reading / Reference

- HNBGU OPAC cum Library Website: <https://library.hnbgu.ac.in/>
- HNBGU eLibrary: <https://hnbgu.knimbus.com/>
- INFLIBNET, DELNET, NDLI & MHRD Digital Initiatives.
- Ranganathan, S. R. (1961). *Five Laws of Library Science*. Asia Publishing House.
- Encyclopedia of Library and Information Science
- Arora, J. (Ed.). (2010). *Building digital libraries: Challenges and opportunities*. Ess Ess Publications.

M. Com. 306 (b): Entrepreneurship & Startup Awareness
(Non- CGPA Course)

Credits: 01

SEC (Non-CGPA Course): Entrepreneurship & Startup Awareness

Course Credits	(01) One
Course Learning outcomes (CLO)	1. CO1: Learn fundamental assumptions and basic concepts of entrepreneurship, including characteristics, types of entrepreneurs, and forms of business organization. 2. CO2: Understand the process of opportunity identification, startup ecosystem, and government initiatives supporting entrepreneurship. 3. CO3: Apply concepts of business planning, including preparation of a Detailed Project Report (DPR) and basic business plans for new ventures. 4. CO4: Analyze sources of finance, marketing strategies, and challenges faced by startups in a dynamic business environment. 5. CO5: Evaluate the role of innovation, digital entrepreneurship, and startup development in promoting economic growth and employment generation.

Committee for the Course:

1. Dr. Thakur Dev Pandey – Department of Economics
2. Dr. Chandra Shekhar – Department of Economics
3. Dr. Kamaal Ahmed – Department of Commerce
4. Dr. Satyaveer Singh Meena – Department of Management
5. Dr. Abhishek Chandola – Department of Commerce

Unit 1: Introduction to Entrepreneurship and Forms of Business

Meaning and concept of entrepreneurship; Characteristics and functions of an entrepreneur; Types of entrepreneurs; Role of entrepreneurship in economic development; Entrepreneur vs manager; Basics of business ideas and opportunity identification; Introduction to startups and startup ecosystem; Forms of business organization: Sole proprietorship, Partnership, Limited Liability Partnership (LLP), Private Limited Company and Public Limited Company – features, merits and demerits, and differences among them; Overview of government initiatives for startups.

Unit 2: Startup Basics and Business Planning

Concept of startups; Steps in starting a new venture; Idea generation and screening; Concept and importance of Detailed Project Report (DPR); basic components of a DPR; Basics of business plan; Sources of finance (own funds, bank loans, venture capital – basic idea); Marketing basics for startups; Challenges faced by startups; Introduction to digital entrepreneurship and innovation.

Teaching Learning Process: Lectures and tutorials

Suggested Readings:

1. Hisrich, R. D., Peters, M. P., & Shepherd, D. A. (2020). *Entrepreneurship* (11th ed.). McGraw-Hill Education.
2. Scarborough, N. M., & Cornwall, J. R. (2019). *Essentials of entrepreneurship and small business management* (9th ed.). Pearson.
3. Barringer, B. R., & Ireland, R. D. (2019). *Entrepreneurship: Successfully launching new ventures* (6th ed.). Pearson.
4. Kuratko, D. F. (2021). *Entrepreneurship: Theory, process, and practice* (11th ed.). Cengage Learning.
5. Drucker, P. F. (2014). *Innovation and entrepreneurship*. Routledge.
6. Khanka, S. S. (2013). *Entrepreneurial development*. S. Chand Publishing.
7. Desai, V. (2019). *Small scale industries and entrepreneurship* (3rd ed.). Himalaya Publishing House.

M. Com. IV Semester

M. Com. 401: Entrepreneurship and Small Business Development

Credits: 05

Course Objective: This course aims to provide necessary entrepreneurial skills to the students and also to develop knowledge about various aspects of entrepreneurship, creativity and innovation.

Course Outcomes: After completion of the course, the learners will be able to:

1. Understand the fundamentals of entrepreneurship and its role in the economic development.
2. Understand the concept of entrepreneurship and stimulate themselves to think innovatively as entrepreneurs.
3. Identify effective business plans for establishing and managing opportunities for new venture.
4. Know the issues related to present status and opportunities of entrepreneurship development in Uttarakhand.
5. Develop skills among students to raise the funding for the business from different sources for a startup venture.

Course Contents:

Unit	Unit wise weightage of marks (in %)	Periods		
		L	T	P
Unit 1: Introduction	20	09	03	0
Unit 2: Entrepreneurship Development	20	09	04	0
Unit 3: Opportunity Identification and Evaluation	20	10	04	0
Unit 4: Issues Related to Entrepreneurship in Uttarakhand	20	10	02	0
Unit 5: Project Financing	20	07	02	0

Course Outline:

Unit 1: Introduction:

Concept of Entrepreneurship; Role of entrepreneurship in economic development; Factors effecting entrepreneurial growth; Managerial vs. entrepreneurial approach; Types of entrepreneurs; Characteristic of successful entrepreneurs; Entrepreneurship process; Women entrepreneurs; Social entrepreneurship; Rural entrepreneurship, SHGs; Theories of entrepreneurship: An overview of Economic, Sociological, Psychological, Resource- based and Innovation & Opportunities based theories.

Unit 2: Entrepreneurship Development:

Entrepreneurial Environment, Startup ecosystem in India, Process of Entrepreneurial Development, Entrepreneurial Development Programme (EDP) , Source of innovative ideas; Entrepreneurship and creativity; Techniques for generating ideas, Impediments to creativity,

Intellectual property protection- patents, trademarks and copyrights, Role of Government and Specialized Institutions in Entrepreneurship Development.

Unit 3: Opportunity Identification and Evaluation:

Opportunity identification and product/service selection – Generation and screening the project ideas – Market analysis, Technical analysis, Cost benefit analysis and network analysis- Project formulation – Assessment of project feasibility- Dealing with basic and initial problems of setting up of Enterprises, Ethical issues in setting new ventures.

Unit 4: Issues Related to Entrepreneurship in Uttarakhand:

An overview of economy of Uttarakhand, Present status of startup ecosystem and MSMEs; Role of Government and other promotional agencies in entrepreneurship development; Women Entrepreneurship in Uttarakhand, Sources of finance, policies governing entrepreneurship and problems of entrepreneurship in the State.

Unit 5: Project Financing:

Estimation of Financial Requirements, Capital Structure and Source of Financing, Various Financing Schemes of Financial Institutions. Foreign Currency Financing.

Suggested Readings:

1. Prasanna Chandra: Project Preparation, Appraisal and Implementation, 5th ed., Tata McGraw Hill, 2002
2. Holt, D. H. (1992). *Entrepreneurship: New venture creation*. Prentice Hall.
3. S.S. Khanka: Entrepreneurial Development, Sultan Chand & Sons.
4. S.S. Khanka : Creativity and Innovation in Entrepreneurship, Sultan Chand & Sons.
5. Vasant Desai: Entrepreneurial Development
6. Madhurima Lall & Shikha Sahai: Entrepreneurship
7. Clifford Gray: Project Management, Richard D. Irwin, 2005
8. Arya, K. (2016). *Entrepreneurship: Creating and Leading an Entrepreneurial Organization*. Pearson.
9. Hisrich, R. D., Shepherd, D. A. & Peters, M. P. (2016). *Entrepreneurship*. McGraw-Hill Education.
10. Michael Schaper and Thierry Volery, John Wiley and Sons. *Entrepreneurship and Small Business*. Australia Ltd.

Note: Learners are advised to use the latest edition of readings.

M. Com. 402: Project Planning and Evaluation

Credits: 05

Course Objective: To provide adequate knowledge to the students for formulating and handling the project.

Course Outcomes: After completion of the course, the learners will be able to:

1. Get an insight of the concepts of project planning and management.
2. Comprehend technical analysis and financial analysis.
3. Understand project appraisal.
4. Develop an understanding of the risk analysis.
5. Acquire the knowledge of the network techniques for project management.

Course Contents:

Unit	Unit wise weightage of marks (in %)	Periods		
		L	T	P
Unit 1: Project Planning and Management	20	08	03	0
Unit 2: Technical and Financial Analysis	20	09	04	0
Unit 3: Project Appraisal	20	10	04	0
Unit 4: Risk Analysis	20	10	02	0
Unit 5: Net Work Techniques for Project Management	20	08	02	0

Course Outline:

Unit 1: Project Planning and Management:

Nature, Scope, Process, Elements, Significance and Emerging Issues. Identification of Investment Opportunities and their Feasibility. Market and Demand Analysis.

Unit 2: Technical and Financial Analysis

Technical Analysis: Choice of Technology, Analysis of Materials and Inputs, Plant Locations and Layout Pollution Control and Government Regulations. **Financial Analysis:** Fund flow analysis and sources of funds.

Unit 3: Project Appraisal:

Cash Flow estimate under different financing pattern (LTF, TF) capital expenditure decisions (using capital budgeting techniques),

Unit 4: Risk Analysis:

Different techniques, project evaluation under special circumstances, Capital Asset Pricing Model (CAPM).

Unit 5: Net Work Techniques for Project Management:

Program Evaluation and Review Technique (PERT), Critical Path Method (CPM) Techniques. Time-Cost Trade-off. Resource Leveling. Social cost benefit analysis; United Nations Industrial Development Organisation (UNIDO) approach in project management - Social Cost Benefit Analysis (SCBA) .

Suggested Reading:

1. Prasanna Chandra: Project: Preparation, Appraisal, Budgeting and Implementation.
2. P.K. Matto: Project Formulation in Developing Countries
3. Dass Gupta & Sen : Guideline for Project Evaluation
4. D.K. Jain : Project Planning and Appraisal in Planned Economy

Note: Learners are advised to use the latest edition of readings.

M. Com. 403: Project Report and Seminar Presentation

Credits: 05

(a) Dissertation/ Project Report

Course Objective:

The Project report writing trains a student to communicate information in an effective and convincing way. Through the project report writing and presentation students are expected to develop analytical and communication skill ability.

Course Outcomes: After completion of the course, learners will be able to:

1. Develop understanding in their field of study, enabling them to enhance practical skills and knowledge relevant to their chosen area of specialization through existing literature.
2. Gain hands-on experience in preparing comprehensive project reports that address research issues with practical and actionable solutions.
3. Understand and apply various research designs, including exploratory, descriptive, and experimental, in business research.
4. Collect and analyze data using appropriate measurement scales, sampling techniques, and data collection methods.
5. Critically analyze and interpret real-world challenges using appropriate research methodologies and analyze data using statistical tools (SPSS) for univariate, bivariate, and multivariate techniques, including regression and SEM.

Note:

The Project Report would commence at the beginning of the M. Com. IV semester. To carry out the study, students will associate themselves with the supervisor allotted by the department. Each student shall be assigned a Mentor (faculty member) under whose supervision the project work of the student will be completed.

The student would choose a topic of his/her specialization, conduct an investigative research into the nature, reasons, causes, effect of the problem on different emerging aspects of Commerce & Business and carry out a detailed research based on the current literature and collected data (Primary/ Secondary) and compile a comprehensive report on the topic. The essential aspect shall be to analyse the existing knowledge and data to present new findings or propose a new model.

The detailed instructions for preparing the project report are as under:

Project Report Activity and Format

The following activity schedule has been developed to facilitate the process of project report.

Important Dates		
Activity	Last Date (Tentative)	Max Credits
Topic finalization with mentor	15 th January	-
Synopsis submission to mentor	15 th February	-
Approval by Mentor	20 th February	
Final report submission	15 th May	-
Viva-voce (by external examiner)	20 to 30 th May	
	Total	4 Credits

1. The following task shall be performed just before embarking on the data collection exercise. It should contain the following in detail:
 - Problem background and significance of the study
 - Literature review and theoretical background
 - Research questions and Objectives
 - Hypotheses
 - Research design
 - Theoretical Model (if any)
 - Data collection tools & Data analysis tools to be used
 - Bibliography
2. **Final Report Submission:** This part would involve data collection, tabulation, data analysis, findings, suggestions, limitations, conclusion, and scope for further studies. Students should use appropriate data analysis tools and software.

Every report must be hard bounded with Black Leatherette cover duly embossed in Golden letters with the Project Report Title, Student's name & Roll no., Class, Batch, Year and Name of the supervisor must be submitted to the Department along with the copy of synopsis.

Following should be the chapterization scheme of the report. The list of chapters is indicative in nature and can be modified by the supervisor if required.

Indicative chapters for Final Research Report

- Introduction (background and significance)
- Literature review & theoretical background
- Objectives
- Hypothesis
- Research design & theoretical model
- Data analysis
- Findings
- Conclusion & Suggestion
- Limitations and future research agenda
- Appendix, bibliography & questionnaires

Plagiarism/ Cheating/ Unfair Means in Projects

Plagiarism is when you steal the thoughts or writing of others and offer them as your own. Everyone repeats someone else's ideas at some point in their academic career but when doing so, it is important to acknowledge it. You can avoid plagiarism by quoting within inverted commas and acknowledging the source, but mostly the reference must be in your own words.

Final Submission of the Project Report: Hard copy and Soft copy of the Project Report along with the Synopsis shall be submitted to the Department/ University for evaluation.

(b) Seminar Presentation and Viva- Voce

Course Objective: To develop the confidence and art of public speaking/ communicating among the students as well as, face interviews.

The students shall be expected to give two presentations (Internal assessment) during the semester with the final one on the day of the examination. The viva voce shall give them an opportunity to experience an interview. Regular quizzing sessions shall be held with the students throughout the semester under this course. At the end of the semester, a viva voce shall be conducted with an external and internal examiner wherein the students shall be expected to defend questions related to their project report.

M.Com. IV Semester (Elective Papers)

Instructions:

There are two specializations i.e., Finance & Marketing in M.Com. IV Semester. The students have to opt any one group (Finance or Marketing). If the student is selecting Finance group as elective paper 1st (M. Com 404) then he/she will have to compulsorily choose Finance group (M. Com 405) as elective paper 2nd. The same shall apply for the Marketing group. Group selected by the student in M.Com. III semester cannot be changed in the IV semester.

Finance Group

M. Com. 404 (a): International Financial Management

Credits: 05

Course objective: The objective of the course is to acquaint the students with Financial Management problems of multinational corporations and prepare them to tackle these problems.

Course Outcomes: After completion of the course, learners will be able to:

1. Understand the global perspective of the financial management and exchange rate determination.
2. Develop knowledge of foreign exchange market.
3. Comprehend risk exposures and their management.
4. Gain an understanding about financial swaps.
5. Have knowledge of international financial markets and short term financial management.

Course Contents:

Unit	Unit wise weightage of marks (in %)	Periods		
		L	T	P
Unit 1: Introduction	25	10	5	0
Unit 2: Foreign Exchange Market	20	8	2	0
Unit 3: Risk Exposures and their Management	15	8	3	0
Unit 4: Financial Swaps	15	9	3	0
Unit 5: International Financial Markets and Short term Financial Management	25	10	2	0

Unit 1: Introduction

Globalization and the multinational enterprise (MNE); Environment of International Financial Management; Complexities and issues in financial decision making of MNEs; Development in the International Monetary System, Gold Standard, Britain Woods System of Exchange Rate, Exchange Rate Regime, IMF and International Liquidity, System of Exchanging Currencies. Determination of Exchange Rate in Spot and Forward Market, PPP Theory, IRP Theory, Monetary Theories of Exchange Rate determination, Overshooting Models.

Unit 2: Foreign Exchange Market:

Spot and Forward, Participants in Foreign Exchange Market-Arbitraging, Hedging and Speculation, Covered Interest Rate Arbitrage, Borrowing and Investing Markets.

Unit 3: Risk Exposures and their Management:

Translation, Transaction and Operating Exposures: Measurement and Management.

Unit 4: Financial Swaps:

Types and Uses, cash management by MNCs, Management of currency risk using currency forwards and futures, currency options and currency swaps; Assessment of interest rate risk; Management of interest rate risk using Interest rate futures, interest rate swaps and other financial swaps.

Unit 5: International Financial Markets and Short term Financial Management:

(a) International Financial Markets: International Equity Issues and Long Term Borrowings. GDRs, ADRs and Euro Bonds. International Development Banks, Foreign Currency Financing by Indian Financial Institutions.

(b) Short Term Financial Management: Management of Cash, Inventory and Accounts Receivable in Global Context, Inter–Company Fund Flow Mechanism, Short Term Financing. Financing of International Trade.

Suggested Reading:

1. Levi, Maurice: International Finance, Routledge, 2009
2. Eiteman, David K: Arthur Stonehill and Michael H. Moffett, Multinational Business Finance, Pearson, 2008
3. Shapiro AC: Multinational Financial Management: PHI
4. Apte : International Financial Management: PHI
5. Seth, A.K.: International Financial Management.
6. Vij, madhu: International Financial Management, Excel Publications, 2006
7. Madura, Jeff (2013). International Financial Management. Cengage Learning

Note: Learners are advised to use the latest edition of readings.

Marketing Group

M. Com. 404 (a): International Marketing

Credits: 05

Course Objective: To enable the students to understand the concept, implications and procedures of international marketing and to be able to apply those in management of international business.

Course Outcomes: After completion of the course, the learners will be able to:

1. Comprehend the basic framework of international marketing.
2. Understand the international marketing environment.
3. Develop knowledge of international product/market selection and various modes of entry in the international markets.
4. Understand international product planning and pricing.
5. Assimilate international distribution and promotion

Course Contents:

Unit	Unit wise weightage of marks (in %)	Periods		
		L	T	P
Unit 1: Introduction to International Marketing	20	09	03	0
Unit 2: International Marketing Environment	20	09	04	0
Unit 3: International Product/ Market Selection and Entry Modes	20	10	04	0
Unit 4: International Product Planning and Pricing	20	10	02	0
Unit 5: International Distribution and Promotion	20	07	02	0

Unit 1: Introduction to International Marketing: Meaning, nature and scope of international marketing; international marketing Vs domestic marketing. Exporting, international trade and international business; international marketing management process- an overview.

Unit 2: International Marketing Environment: Geographic, demographic, economic, political, legal, socio cultural environments- their nature and effects on international marketing operations, tariff and non-tariff barriers; WTO, UNCTAD, generalized system of preferences (GSP), regional economic groupings-European Union (EU), NAFTA, ASEAN, etc., facilities and incentives schemes for exporters.

Unit 3: International Product/ Market Selection and Entry Modes: Selection products, selection market, various modes of entry into International Markets: Exporting, Licensing, Franchising , Contracting; FDI; Joint Venture, setting up wholly owned subsidiary.

Unit 4: International Product Planning and Pricing: Product in international context, standardization vs. adoption decision, other considerations; packaging, branding after sales services, ISO 9000:2015 quality system standard, factors influencing price, pricing methods, decisions and pricing process, price quotations and related considerations.

Unit 5: International Distribution and Promotion: Types and functions of foreign distribution channels, selection of middlemen, distribution logistics- transportation and warehousing decisions, International advertising, selection of media, selection of agency, measuring advertising effectiveness.

Suggested Reading:

1. Vern Terpestra, International Marketing, Southwest Publication, 2005
2. Varshney RL and B. Bhattacharya, International Marketing- Indian Perspective, Sultan chand publication 2006.
3. Fayerweather, J, International Marketing Management, Sage Publication, 2006
4. Cateroa, R, Phylip, International Marketing, Tata Mc Graw Hill, 2006
5. Jain Subash, International Marketing Management, Southwest Publication, 2005

Note: Learners are advised to use the latest edition of readings.

Finance Group

M. Com. 405 (a): International Financial System

Credits: 04

Course objective: To equip students with an understanding of the international financial system, its evolution and growing importance as well as challenges thrown up by increasing globalization of finance.

Course Outcomes: After completion of the course, learners will be able to:

1. Disseminate knowledge about the international financial institutions and major reforms in international finance.
2. Critically analyze the evolution of the international monetary system both in terms of historical construct and its implications for the contemporary system.
3. Understand about the regulatory bodies, their working and functions.
4. Understand the evolution and spread of international financial markets and the implications of globalized finance.
5. Understand international banking and its consequences for the international financial system.

Course Contents:

Unit	Unit wise weightage of marks (in %)	Periods		
		L	T	P
Unit 1: Introduction	20	10	3	0
Unit 2: International Monetary System	20	10	3	0
Unit 3: Regulatory Framework of International Finance	20	9	3	0
Unit 4: International Financial Markets	20	8	3	0
Unit 5: International Banking	20	8	3	0

Unit 1: Introduction:

Overview of International finance: Concept, nature, scope, significance, International Financial Institutions: IMF, WTO & World Bank, Role of New Development Bank/ BRICS bank as an alternative to IMF.; International monetary reforms, International liquidity; Special Drawing Rights (SDRs): Uses, Limitations; BOP trends in major countries, persistent current account deficits & surpluses among nations (Global Imbalances) & their repercussions; Shifting global dominance of the U.S.A.; Growing importance of a unified Europe and emerging Asia;

Unit 2: International Monetary System:

Evolution of the international monetary system, bimetallism, Gresham's Law, classical gold standard, its strengths and weaknesses, inter war period, Bretton woods system, Triffin's Paradox, flexible exchange rate regime, present arrangements including dollarization; The European Monetary Union & its costs & benefits; Fixed versus floating exchange rate systems.

Unit 3: Regulatory Framework of International Finance:

Exchange Control Regulations: RBI as exchange control authority, authorized dealers, money changers, foreign currency accounts, non-resident accounts; Export Credit Guarantee Corporation (ECGC); Exim Bank; Convertibility; Export and import financing mechanism: Buyers' credit, suppliers' Credit; Exposures: Transaction exposure, economic exposure, translation exposure.

Unit 4: International Financial Markets:

Foreign exchange markets, foreign exchange market components; Role of participants of foreign exchange markets; international money markets, international credit markets, international bond markets & international stock markets; Regulatory asymmetry & its implications; Recycling of petrodollars.

Unit 5: International Banking:

Offshore banking & offshore currency trading; Factors contributing to the growth of international banking & Eurocurrency trading, shadow banks; Bank failure & safety nets, the problem of moral hazard & systemically important financial institutions; Problems in regulating international banking, regulatory arbitrage; BIS & Basel Committee-issues & challenges.

Suggested Reading:

1. Avadhani, V. A. International Finance. Himalaya Publications, New Delhi.
2. Apte, P.G. International Finance. Tata McGraw Hill, New Delhi.
3. Moosa, I. A. International Finance. Tata McGraw Hill, New Delhi.
4. Sharan, V. K. International Finance. PHI, New Delhi.
5. Eun, C. & Resnick, B. (2017). International Financial Management. McGraw Hill/Irwin Series in Finance Insurance and Real Estate.
6. Krugman, P., Obstfeld, M., Melitz, M. (2017). International Economics-Theory and Policy. Pearson.
7. Mishkin, F.S. (2015). The Economics of Money Banking and Financial Markets. Pearson.

Note: Learners are advised to use the latest edition of readings.

Finance Group

M. Com. 405 (b): ESG and Sustainability in Business

Credits: 04

Course objective: This course aims to provide students with an understanding of environmental, social and governance (ESG) principles and how they interact with sustainability strategies in business. It will equip learners with the knowledge to analyse, evaluate and implement sustainable and responsible business practices.

Course Outcomes: After completion of the course, learners will be able to:

1. Understand the fundamental concepts and evolution of ESG and sustainability in the business context.
2. Evaluate how businesses identify, manage and report environment risk and opportunities
3. Analyze the role of businesses in promoting social responsibility, equity and stakeholders engagement.
4. Examine how governance structure and ethical practices influence ESG performance.
5. Identify the emerging trends, challenges, ESG investment & Financing and the future direction of ESG and sustainable business practices.

Course Contents:

Unit	Unit wise weightage of marks (in %)	Periods		
		L	T	P
Unit 1: Introduction to ESG and Business Sustainability	20	10	3	0
Unit 2: Environmental Dimension of ESG	20	10	3	0
Unit 3: Social Dimension of ESG	20	9	3	0
Unit 4: Governance Dimensions of ESG	20	8	3	0
Unit 5: Contemporary Issues and Future Trends	20	8	3	0

Unit 1: Introduction to ESG and Business Sustainability:

Concept and evolution of sustainability and ESG; Triple bottom line approach (People, Planet, Profit); Difference between CSR, ESG and Sustainability; Global Sustainability Challenges (Climate change, Resource scarcity and inequality).

Unit 2: Environmental Dimension of ESG:

Environment risk and opportunities; carbon footprints, energy efficiency, water management; climate risk disclosure (TCFD); Green Business Strategies and Circular Economy: Definition, Principles and Dimensions of Circular Economy.

Unit3: Social Dimension of ESG:

Labour practices, Human rights, Workplace diversity; Community engagement and social impact; supply chain responsibility; Social auditing and impact assessment.

Unit 4: Governance Dimensions of ESG:

Corporate Governance principles; Ethical business conduct, Board structure and transparency; Anti- corruption, Executive Compensation, Share holder rights; Role of institutional investors.

Unit 5: Contemporary Issues and Future Trends:

Green washing and Ethical concern; AI and Technology for ESG tracking; ESG and SDG alignment; Sustainability reporting; ESG Investment and financing; Implementing ESG into business strategy and operation; Future of responsible business.

Suggested Reading

1. Margaret Robertson, Sustainability Principles and Practice. Routledge (Taylor & Francis Group).
2. John Elkington, Green Swans: The Coming Boom in Regenerative Capitalism. Fast Company Press
3. Dirk Schoenmaker & Willem Schramade, Principles of Sustainable Finance, Oxford University Press.
4. Srikanth Balagandar & Indrajit Shaw, ESG - A roadmap for Corporates. Notion Press.
5. Sunny Revankar, Understanding ESG and Sustainability. Jec Publication.

Note: Learners are advised to use the latest edition of readings.

Marketing Group

M. Com. 405 (a): Brand Management

Credits: 04

Course Objective: The objective of the course is to familiarise the students with the brand fundamentals and impart knowledge about various aspects of brand management.

Course Outcomes: After completion of the course, the learners will be able to:

1. Understand the role of brand fundamentals.
2. Understand the significance of components of brand equity models.
3. Relate brand leveraging and brand hierarchy.
4. Understand the concept of brand metrics and brand crisis management.
5. Understand the implementation of integrated marketing communication and brand performance.

Course Contents:

Unit	Unit wise weightage of marks (in %)	Periods		
		L	T	P
Unit 1: Brand Fundamentals	20	09	03	0
Unit 2: Brand Equity Models	20	09	04	0
Unit 3: Brand Positioning & Brand Leveraging	20	10	04	0
Unit 4: Brand Metrics and Brand Crisis Management	20	10	02	0
Unit 5: Integrated Marketing Communication and Performance	20	07	02	0

Unit1: Brand Fundamentals:

Brands and brand management: concept and importance of brands; Branding challenges, opportunities and types; Brand elements - brand names, symbols and slogans; Brand naming characteristics– memo ability, meaningfulness, likeability, transferability, adaptability, protect ability; Brand personality; Strong brand; Brand management process; Designing marketing programmes to build brand equity.

Unit 2: Brand Equity Models:

Brand equity concept and Models; Loyalty: Maintaining and enhancing brand loyalty; Brand awareness: Meaning and role of brand awareness in building brand equity; Perceived quality: Meaning, role of perceived quality in generating brand equity; Brand association: Role of brand associations in creating brand equity; Types of brand associations: Product attributes, intangibles, customer benefits, relative price, use/application, user/customer, company, country of origin. Building a strong brand: Brand salience, brand performance, brand imagery, brand judgments, brand feelings and brand resonance.

Unit 3: Brand Positioning & Brand Leveraging:

Brand positioning: identifying and establishing brand positioning; Positioning guidelines—choosing points of parity and points of differentiation; Establishing points of parity and points of differentiation; Brand hierarchy: concept & guidelines, secondary association-company, country, co-branding, change of co-branding ingredient branding, celebrity endorsement, and events. Brand extension – advantages and disadvantages.

Unit 4: Brand Metrics and Brand Crisis Management:

Brand Metrics- Brand health metrics: Awareness, equity, and loyalty; Sales and financial performance measurement, Tools for monitoring brand performance (e.g., brand audits, tracking studies); Brand Crisis Management- Handling brand reputation damage, Crisis communication strategies

Unit 5: Integrated Marketing Communication and Performance:

Integrating marketing communications to build brand equity; marketing communication options; Developing integrated marketing communication programs; Brand valuations: financial brand valuation; Comparative and holistic methods; Qualitative research techniques and quantitative research techniques; Managing brands over time and geographical boundaries.

Suggested Reading:

1. Keller, K.L., Parameswaram, M.G. and Jaccob, I. Strategic Brand Management. Pearson Prentice Hall, Noida.
2. Aaker, D. A. Managing Brand Equity. The Free Press. New York.
3. Kapferer, J.N. The New Strategic Brand Management. Kogan Page, London.
4. Kumar, R. Managing Indian Brands, Vikas Publishing House, New Delhi.
5. Gupta, S.S. Brand Positioning. Tata McGraw-Hill, New Delhi.
6. McDonald, M. and De Chernatony L. Creating Powerful Brands. Amazon. co.uk

Note: Learners are advised to use the latest edition of readings.

Marketing Group

M. Com. 405 (b): Strategic Marketing

Credits: 04

Course Objective: The objective of the course is to provide understanding to the students about marketing strategy and its dimensions to acquaint them with strategic capabilities, analysis and emerging issues in strategic marketing.

Course Outcomes: After completion of the course, the learners will be able to:

1. Understand the strategy content and process perspective;
2. Know about the strategy selection and portfolio analysis
3. Recognise the role of customer relation strategy
4. Understand the marketing investment strategies
5. Define and explain emerging issues such as social media marketing and interactive marketing

Course Contents:

Unit	Unit wise weightage of marks (in %)	Periods		
		L	T	P
Unit 1: Marketing Strategy and Its Dimensions	20	09	03	0
Unit 2: Strategic Capabilities and Analysis	25	10	04	0
Unit 3: Marketing Capabilities	20	10	04	0
Unit 4: Marketing Investment	15	07	02	0
Unit 5: Emerging Issues in Strategic Marketing	20	09	02	0

Unit 1: Marketing Strategy and Its Dimensions:

Concept of marketing strategy; Strategy content and process perspective; Marketing strategy: Performance relationship; Sustainable competitive advantage; Competitive marketing behaviour; Comparative advantage theory of competition; Emerging market strategies; Rural marketing as a strategy; Concept of bottom of the pyramid marketing; Cause-related marketing; Green marketing strategy; Digital marketing.

Unit 2: Strategic Capabilities and Analysis:

Strategy selection; Portfolio analysis; Strategic positioning; Development and selection of a strategic position; Market entry strategy; Product strategies; Pricing strategies; Distribution strategies; Promotion strategies; Measuring marketing strategies performance; Strategic analysis: Analysis of customers, competitors, market and environment; Corporate appraisal: SWOT and TOWS analysis.

Unit 3: Marketing Capabilities:

Marketing analytics and Marketing capabilities; Market driven organizations; Market orientation: Concept and its linkages with performance, Different schools of thought; Internal market orientation; First mover advantage: Merits and demerits; Customer relationship strategy: Role of trust, commitment and loyalty; Metrics for customer relationship marketing.

Unit4: Marketing Investment:

Return on marketing investment; Brand marketing; Customer equity and brand equity; Customer engagement; Customer lifetime value (CLV); Customer referral value (CRV); Customer profitability analysis.

Unit 5: Emerging Issues in Strategic Marketing:

Service dominant logic of marketing; Co-creation of value; Co-opting customer competence; Concept of service innovation; Convergence marketing; Viral marketing; Social media marketing; Interactive marketing; Service profit chain; Customer engagement and employee engagement; Marketing strategies for internet, mobile, telephone, debit/ credit card services; Innovation in marketing strategy: AI, personalization, and Omnichannel.

Suggested Reading:

1. Kotler, P. Marketing Management: Analysis, Planning & Control, PHI.
2. Kazmi, A. Business Policy & Strategic Management, McGraw Hill. New Delhi.
3. Cravens, D.W. & N. F. Piercy, Strategic Marketing, McGraw Hill, New Delhi.
4. Walker, O. H. Boyd Jr., J. Mullins & J. Larreche, Marketing Strategy- A Decision-Focused Approach McGraw-Hill. New Delhi.
5. West, D. J. Ford & E. Ibrahim, Strategic Marketing Management: Creating Competitive Advantage, Oxford University Press. Oxford.

Note: Learners are advised to use the latest edition of readings.

**M. Com. 406: Community Outreach Activities
(Non- CGPA Course)**

Credits: 01

Detailed Syllabus of M. Com. One-Year PG Programme

M. Com. I Semester (One Year PG Program)

M. Com. 101: Income Tax Laws and Practice

Credits: 05

Course Objective: The course is framed to provide knowledge to the students relating to Income Tax laws applicable in India.

Course Outcomes: After completion of the course, learners will be able to:

1. Analyse the basic concepts of income tax and determine the residential status of Individual.
2. Compute income under various heads.
3. Develop an understanding of various provisions related to computation of Gross Total Income.
4. Compute Gross Total Income
5. Understand appeal, revision and payment of advance tax

Course Contents:

Unit	Unit wise weightage of marks (in %)	Periods		
		L	T	P
Unit 1: Introduction	20	08	3	0
Unit 2: Computation of Income Under Various Heads	25	12	4	0
Unit 3: Provisions related to Gross Total Income	25	10	4	0
Unit 4: Computation of Gross Total Income	15	10	2	0
Unit 5: Appeal & Revision and Advance Tax	15	05	2	0

Unit 1: Introduction:

Basic concepts, Residential Status, Exempted Income.

Unit 2: Computation of Income Under Various Heads

Various heads of Income and Computation of Income under different heads of Income

Unit 3: Provisions related to Gross Total Income

Deduction from gross total income, Rules of set off and carry forward of losses, clubbing of income, tax authorities, various types of Assessment.

Unit 4: Computation of Gross Total Income

Assessment and computation of Income of Individuals, Firms and Company, Tax deduction at source

Unit 5: Appeal & Revision and Advance Tax

Appeal and Revision and Payment of Advance Tax.

Suggested Readings:

1. Ahuja Girish: Direct Tax Laws and Practice
2. Singhanian: Direct Tax Laws and Practice
3. Mehrotra, H.C: Direct Tax Laws and Practice
4. Aggarwal, B.K: Direct Tax Laws and Practice

Note: Learners are advised to use the latest edition of readings.

M. Com. 102: Advanced Management Accounting

Credits: 05

Course objective: The objective of this course is to impart knowledge of various accounting tools and techniques useful for business decision making.

Course Outcomes: After completion of the course, learners will be able to:

1. Identify the basic concepts of Management Accounting and difference between various forms of accounting—Financial, Managerial and Cost and the role of a Management Accountant.
2. Analyse the different tools such as Cash flow, fund flow etc for managerial decision making.
3. Understand the concept of marginal costing, learning of cost-volume-profit analysis and break even analysis through statements.
4. Understand the concept of budget & budgetary control and to learn the preparation of various types of budgets.
5. Facilitate basic understanding of standard costing and responsibility accounting.

Course Contents:

Unit	Unit wise weightage of marks (in %)	Periods		
		L	T	P
Unit 1: Introduction	10	5	2	0
Unit 2: Financial Statement Analysis	25	10	4	0
Unit 3: Marginal Costing in Decision Making	25	10	4	0
Unit 4: Budget and Budgetary Control	25	10	3	0
Unit 5: Standard Costing and Responsibility Accounting	15	10	2	0

Unit 1: Introduction

(a) Management Accounting: Concept, Importance, Nature and Functions, Financial vs Management Accounting, Cost vs Management Accounting, Role of Management Accountant.

(b) Basic Concepts of Costing: Basic Cost Terms and Concepts, Type and Elements of Cost, Cost Allocation- Absorption Costing, Marginal Costing, variable costing and Activity Based Costing.

Unit 2: Financial Statement Analysis:

Trend Analysis, Ratio Analysis, Preparation and Analysis of Fund Flow Statement and Cash Flow Statement (Revised AS).

Unit 3: Marginal Costing in Decision Making

Use of Marginal Costing in Decision Making, Cost Volume Profit (CVP) Analysis: Contribution Margin, Break-Even Analysis, Profit Volume (P/V) Analysis, Multiple Product Analysis, Optimal Use of Limited Resources.

Unit 4: Budget and Budgetary Control:

Concept, nature and functions of budget, budgeting and budgetary control; objectives, merits and limitations; Functional Budgets; Preparation of different types of budgets, Fixed Vs Flexible Budgeting.

Unit 5: Standard Costing and Responsibility Accounting

(a) Standard Costing: Concept, Advantage, Types of Standards, Variance Analysis- Material, Labour, Overheads, Managerial Use of Variances.

(b) Responsibility Accounting: Concept of Responsibility Accounting, Responsibility Centre-Cost Centre, Revenue Centre, Profit Centre, Investment Centre. Performance Measurement: Traditional performance measures; Balanced Scorecard – Meaning, perspectives in Balanced Scorecard; Weighting performance measures; Requisites of Balanced Scorecard. AI and its role in Management Accounting

Suggested Reading:

1. Horngreen : Management Accounting. PHI
2. Homgreen Charies T., and Gary L. Sundem and Shalliam O. Stration, Introduction to Management Accounting, Prentice Hall of In dia, 2006.
3. Dury Colin, Management and Cost Accounting, Thomson Learning, 2001.
4. Jawahar Lal, Advanced Management Accounting, Text Problems and Cases, S. Chand & Co., New Delhi, 2009.
5. S.N. Maheswari: Management Accounting.

Note: Learners are advised to use the latest edition of readings.

M. Com. 103: Legal Aspects of Business

Credits: 05

Course Objective: The objective of the course is to impart basic knowledge of the important business legislation along with relevant case laws.

Course Outcomes: After completion of the course, learners will be able to:

1. Understand basic aspects of Company Act, 2013 which becomes relevant for the Indian business scenario.
2. Develop an understanding about the law pertaining to the consumers in the light of Consumer Protection Act, 2019
3. Understand the major provisions of Competition Act, 2002.
4. Becomes equipped with the IT Act and IPR Act making them capable for the practical life and working environment.
5. Understand the basic knowledge of Right to Information Act, 2005 and its practicability in the modern environment

Course Contents:

Unit	Unit wise weightage of marks (in %)	Periods		
		L	T	P
Unit 1: Company Act, 2013	20	12	5	0
Unit 2: The Consumer Protection Act, 2019	20	8	2	0
Unit 3: The Competition Act, 2002	20	8	3	0
Unit 4: Laws Related to IT & IPR	20	10	3	0
Unit 5: Right to Information Act (RTI), 2005	20	7	2	0

Unit 1: Company Act, 2013: Nature, kinds of companies, formulation of company; Company management, powers, functions and duties and liabilities of directors, managerial compensation, oppression and mismanagement. Company Meetings- Types of meetings, resolutions, winding up.

Unit 2: The Consumer Protection Act, 2019: Basic Concepts: Complaint, complainant, rights and responsibilities of consumer, Consumer redressal mechanism their role, powers and functions, Role of NGO in safeguarding Consumer rights, major decided cases.

Unit 3: The Competition Act, 2002: Basic concepts, powers of central government under the competition act, major provisions of the competition act: Role and working of competition commission of India.

Unit 4: Laws Related to IT & IPR:

(c) Information Technology Act, 2000: The rationale behind the act, Digital signature and Electronic signature, Electronic Governance.

(d) Intellectual Property Right: Concept and development of intellectual property law in India; law and procedure relating to patents, trademarks and copyrights; Geographical indications; Design act; overview of laws relating to other intellectual property rights; Intellectual property appellate board.

Unit 5: Right to Information Act (RTI), 2005:

Definitions, obligations of public authorities, request for obtaining information, disposal of request, exemption from disclosure of information, grounds for rejection to access in certain cases, severability; Central information commission- Its constitution, term of office, conditions of service and removal; Powers and functions of Central Information Commissions, appeals and penalties.

Suggested Reading:

1. Avtar Singh, Principles of Mercantile Law, 7th ed., Eastern Book Company, Lucknow
2. M.C. Kuchhal, Business Law, 6th ed., Vikas publishing House, New Delhi
3. Ravindra Kumar, Legal Aspects of Business, Cengage learning, New Delhi, 2009
4. Avtar Singh, Consumer Protection Law, Eastern Book Co., Lucknow, 2006
5. M.C. Kuchhal, Indian Company Law, Shree Mahabir Book Depot, Delhi, 2008

Note: Learners are advised to use the latest edition of readings.

M.Com. I Semester (One Year PG Programme)

(Elective Papers)

Instructions:

There are two specializations i.e., Finance & Marketing in M.Com. III Semester. The students have to opt any one group (Finance or Marketing). If the student is selecting Finance group as elective paper 1st (M. Com 104) then he/she will have to compulsorily choose Finance group (M. Com 105) as elective paper 2nd. The same shall apply for the Marketing group. Group selected by the student in M.Com. I semester cannot be changed in the II semester of one year PG programme.

Finance Group

M. Com. 104 (a) : Management of Financial Services

Credits: 05

Course objective: The objective of the course is to help the students to understand the role of financial services in project management and also equip them with skills required to handle the problems of financial markets and services.

Course Outcomes: After completion of the course, learners will be able to:

1. Develop a basic understanding of the financial services.
2. Understand the concept and functioning of the depository and non-depository institutions.
3. Learn the framework of merchant banking and venture capital.
4. Acquire the knowledge about leasing, factoring and forfeiting services.
5. Understand the knowledge about the credit rating services.

Course Contents:

Unit	Unit wise weightage of marks (in %)	Periods		
		L	T	P
Unit 1: Introduction	20	12	5	0
Unit 2: Depository and Non Depository Institution	20	8	2	0
Unit 3: Merchant Banking and Venture Capital	20	8	3	0
Unit 4: Leasing, Factoring , Forfeiting and Credit Rating Services	20	10	3	0
Unit 5: Emerging Trends in Financial Services:	20	7	2	0

Unit 1: Introduction:

Meaning and Concepts, Need for Financial Services, Various Types of Financial Services, Fund Based and Non Fund Based, Characteristics and Role of Financial Intermediaries.

Unit 2: Depository and Non Depository Institution:

(a) Depository Institutions and Financial Services: Commercial Banks and their Changing Role, Functioning of banks, Financial Services and Banking System.

(b) Non Depository Institutions: Finance Companies and Mutual Funds and Pension Funds- Financial Services and their Role.

Unit 3 : Merchant Banking and Venture Capital:

The Concept of Merchant banking Services of Merchant Bankers, Merchant Banking in India- Rules and Regulations Management of Capital Issues, Fixed Deposits and Debenture Issues, Venture Capital- The Concept and Characteristics, Growth of Venture Capital Services in India.

Unit 4: Leasing, Factoring, Forfeiting and Credit Rating Services:

(a) Leasing: Concept, Types, Legal and Tax Aspects, Hire- Purchase, Lease Structuring.

(b) Factoring: Concept and Characteristics, Types of Factoring, Factoring in India, Factoring and Bill Rediscounting.

(c) Forfeiting: Meaning and Mechanism of Forfeiting.

(d) Credit Rating Services: Concept and Types, Function of Credit Rating Agencies, Credit Rating Agencies in India.

Unit 5: Emerging Trends in Financial Services:

FinTech: Concept, scope, and impact on traditional Financial services; Digital Payments; Blockchain and Cryptocurrency: Concepts and Implications; Regulatory Sandboxes and RegTech; Cybersecurity and data protection in financial services.

Suggested Reading:

1. Bhole L.M.: Financial Institutions and Markets, 4th ed., McGraw Hill Co. New Delhi, 2008
2. Anthony Saunders, Financial Markets and Institutions, 4th ed., McGraw Hill Publishing Company, New Delhi.
3. Khan M.Y: Financial Services, 4th ed., McGraw Hill, New Delhi, 2008
4. K Sasidharan, Financial services and System (2008), McGraw Hill Publishing Company, New Delhi.
5. Clifford Gomez, Financial Markets, Institutions and Financial Services, Prentice Hall of India, 2008.
6. Anthony Saunders, Financial Institutions Management- A Risk management Approach, 6th ed., McGraw Hill Publishing Company New Delhi
7. M.Y. Khan Indian Financial System, 6th ed., McGraw Hill Publishing Company, New Delhi, 2008.
8. Sharma, management of Financial Institutions: With Emphasis on Bank and Risk Management, Prentice Hall of India, New Delhi

Note: Learners are advised to use the latest edition of readings.

Marketing Group

M. Com. 104 (a): Advertising and Sales Management

Credits: 05

Course Objective: To develop an understanding of the modern concepts and latest techniques of advertising, personal selling and sales force management which is an integral area of marketing.

Course Outcomes: After completion of the course, the learners will be able to:

6. Know the basics of marketing communication and the processes.
1. Develop an understanding of strategic and tactical level decisions involved in development of an advertisement and their application
2. Know about possible arrangements for organizing and evaluating advertising efforts
3. Understand the process involved in personnel selling, its management and its implications for relationship development.
4. Explain the decisions involved in sales force management and the related issues

Course Contents:

Unit	Unit wise weightage of marks (in %)	Periods		
		L	T	P
Unit 1: Introduction	20	08	03	0
Unit 2: Advertising Message and Media Decisions	20	10	04	0
Unit 3: Organization and Evaluation of Advertising Efforts	20	10	04	0
Unit 4: Fundamentals of Personal Selling	20	10	02	0
Unit 5: Sales Force Management	20	07	02	0

Unit 1: Introduction:

Communication and marketing; Communication process; Communication response hierarchy models; Cognitive processing of communication; Marketing communication mix; Integrated marketing communication; Advertising - Its importance and nature; Advertising and publicity; Advertising management process; Advertising objectives; DAGMAR approach; Determination of target audience and positioning; Advertising budget – Factors influencing budget decision and methods.

Unit 2: Advertising Message and Media Decisions:

Creativity and advertising; Creative process; Creative strategy, creative appeals and execution styles; Copywriting for print, radio, television and web ad. Media Decisions – Types of media; Advertising through internet and interactive media; Developing media plan; Media selection and scheduling.

Unit 3: Organization and Evaluation of Advertising Efforts:

Centralized and decentralized systems; In- house agency arrangements; Advertising agencies – selection, compensation and appraisal of advertising agency; Managing advertising agency relations; IMC services; Reasons for evaluating advertising effectiveness; Advertising testing process - Before and after advertising tests and techniques, Ethical and social aspects of advertising.

Unit 4: Fundamentals of Personal Selling:

Nature and importance of selling; Types of selling; Personal selling, salesmanship and sales management; Process of effective selling; Sales management process; Environmental factors impacting selling; Managing ethics in selling environment; Role of personnel selling in customer relationship management, Sales Planning and Organization, Market analysis and sales forecasting Sales budget; Sales territory and Sales quota.

Unit 5: Sales Force Management:

Recruitment and selection; Training and development- Objectives, techniques and evaluation; Sales persons compensation and techniques; Sales contests; Rewards and expense accounts; Motivating and supervising sales personnel; Evaluation and control of the sales effort – Evaluation of sales personnel performance, sales and cost analysis.

Suggested Readings:

1. Aakar, D. A., Batra, R. & Mayers, J. G., Advertising Management. Prentice-Hall International.
2. Anderson, R. E., Dubinsky, A. J. & Mehta, R., Personal Selling: Building Customer Relationships. New York: Houghton Mifflin Company.
3. Belch, G. & Blech, M, Advertising and Promotion: An Integrated Marketing Communication Perspective. <http://lib.dtc.ac.th/ebook/BusinessAdministration/5183.pdf>: The McGraw–Hill.
4. Johnston, M. W. & Marshall, G. W, Sales Force Management: Leadership, Innovation, Technology. New York: Routledge.
5. Patel, V. N., & Sharma, S., Brand Management & Consumer Marketing. New Delhi: Oxford Book Company.
6. Shimp, T. A., Advertising Promotion, Supplemental Aspect of Integrated Marketing Communication. Harcourt College Publishers.
7. Spiro, R. L., Stanton, W. J. & Rich, G. A., Management of a Sales Force. Boston: McGraw-Hill.
8. Still, R. R., Cundiff, E. W., & Govoni, N. A., Sales Management: Decisions, Strategies, and Cases. Prentice Hall.

Note: Learners are advised to use the latest edition of readings.

Finance Group

M. Com. 105 (a): Risk Management and Insurance

Credits: 04

Course objective: To develop an understanding among students about identifying, analyzing and managing various types of risk, principles of insurance and its usefulness in business. This course provides an extensive understanding of the risk management and how the risk can be minimised in the form of insurance.

Course Outcomes: After completion of the course, learners will be able to:

1. Get an understanding of the various terms of risk management.
2. Know about risk aversion and risk management.
3. Learn about different types of insurance.
4. Comprehend assessment and control techniques of insurance.
5. Understand the globalisation of the insurance sector and functioning of regulatory body (IRDA).

Course Contents:

Unit	Unit wise weightage of marks (in %)	Periods		
		L	T	P
Unit 1: Introduction	20	05	5	0
Unit 2: Risk Aversion and Risk Management	20	10	2	0
Unit 3: Types of Insurance	20	10	3	0
Unit 4: Assessment and control	20	10	3	0
Unit 5: Globalization of Insurance Sector	20	10	2	0

Unit 1: Introduction:

Concept of risk; objective of risk management; need for a risk management; types of risk; Identification and measurement of risk; risk evaluation and prediction

Unit 2: Risk Aversion and Risk Management:

Risk aversion and demand for insurance by individual; business risk management and demand for insurance; Application of statistical techniques in risk avoidance; disaster risk management; Insurability of risk contractual provisions and legal doctrines; premium loading; moral hazards; deductibles and claim processing costs; risk retention and transfer; legal aspects of insurance contract; principle of indemnity; estoppels.

Unit 3: Types of Insurance:

Fire and motor insurance; health insurance; social insurance; home-owners insurance; life insurance and annuities; term insurance; endowment insurance; whole life insurance; life insurance pricing; employees benefits group; medical coverage; retirement plans; marine insurance; ships and goods policy; marine risk institute cargo clauses reinsurance

Unit 4: Assessment and Control:

Control of malpractices; negligence, loss assessment and loss control; exclusion of perils, actuaries, computation of insurance premium.

Unit 5: Globalization of Insurance Sector:

Globalization of insurance sector; Insurance Regulatory and Development Authority (IRDA) – Introduction – Purpose, Duties, Powers and functions of IRDA – Operations of IRDA – Insurance policyholders’ protection under IRDA – Exposure/Prudential norms, regulation of risk reduction by IRDA.

Suggested Reading:

1. Scott Harrington and Gregory Niehaus, Risk Management and Insurance, 2nd ed., Tata McGraw-Hill, 2004.
2. Dorfman, Risk Management and Insurance, PHI
3. Gupta, PK, Insurance and Risk Management, Himalaya Publishing House, 2004
4. Mishra, MN, Principles and Practices of Insurance, S. Chand and Co., 2004
5. Panda, GS, Principles and Practices of Insurance, Kalyani Pub. 2004
6. Jeevanandam, C, Risk Management, Sultan Chand and Sons, 2005

Note: Learners are advised to use the latest edition of readings.

Finance Group

M. Com. 105 (b): Goods and Services Tax

Credits: 04

Course Objective: The objective of the course is to provide students an overview of the concept of GST and to acquaint them with the whole mechanism of GST in India.

Course Outcomes: After completion of the course, the learners will be able to:

1. Understand the background and major components of GST in India.
2. Learn about registration requirements, maintenance of books of accounts and assessment under GST.
3. Know about eligibility and conditions for availing input tax credit;
4. Understand impact of GST and compensation to states on account of any loss that occurs due to introduction of GST in the states;
5. Comprehend various types of returns under GST, payment of taxes, and rules related to GST audit.

Course Contents:

Unit	Unit wise weightage of marks (in %)	Periods		
		L	T	P
Unit 1: Introduction of GST	15	08	03	0
Unit 2: Procedural Compliance Under GST	25	12	04	0
Unit 3: Input Tax Credit and Payment of GST	25	10	04	0
Unit 4: Impact of GST on Industry and Compensation to States	25	10	02	0
Unit 5: GST Audit, Assessment and Returns	10	05	02	0

Unit 1: Introduction of GST:

Concept; Genesis of GST in India; Legislative framework of GST; Advantages of GST; Composition scheme; Reverse charge mechanism; Exemption from GST; Supply: meaning, scope, composite and mixed supply, time and value of supply; Import and export of goods and services under GST.

Unit 2: Procedural Compliance Under GST:

Registration: Person liable, compulsory registration, deemed registration person not liable, procedure, casual taxable person, non-resident taxable person, amendment of registration, cancellation of registration, revocation of cancellation; Furnishing details of supplies; Returns; Accounts and records; Assessment: Overview of various types of assessment.

Unit 3: Input Tax Credit and Payment of GST:

Eligibility and conditions for taking input tax credit; Apportionment of credit and blocked

credits; Credit in special circumstances; Distribution of credit by input service distributor; Recovery of Credit; Reversal of credit; ITC Utilisation; Tax Invoice; Credit Notes; Debit Notes Electronic Cash Ledger; Electronic Credit Ledger; Electronic liability ledger; Manner of payment of tax-Tax Deduction at Source; Collection of Tax at Source; Refunds.

Unit 4: Impact of GST on Industry and Compensation to States:

Impact of GST on various sectors viz. Health care services, Hotels and restaurants, education and commercial coaching/training, services and service providers; exports and special economic zones, Goods transport agency (GTA), E-commerce market place sellers; E-way bill. Compensation to states: levy and collection of cess, GST compensation fund, Compensation payable to states.

Unit 5: GST Audit, Assessment and Returns:

Audit in GST; Assessment: Types of Assessment, Summary and Scrutiny, Payment of Taxes, Maintenance of Records; Various Returns of GST; Submission of Return.

Suggested Readings:

1. Datey, V.S. GST Ready Reckoner. Taxmann Publications, New Delhi.
2. Ahuja, G., & Gupta, R. GST & Customs Law. Flair Publications Pvt. Ltd., Delhi.
3. Singhania, V. K. GST & Customs Law. Taxmann Publications, Delhi.
4. Babbar, S., Kaur, R., & Khurana, K. Goods and Service Tax (GST) and Customs Law. Scholar Tech Press, New Delhi.
5. Bansal, K. M. GST & Customs Law. Taxmann Publication, New Delhi.
6. Gupta, S. S. GST- How to meet your obligations. Taxmann Publications, New Delhi.
7. Mittal, N. Goods & Services Tax and Customs Law. Cengage Learning India Pvt. Ltd., New Delhi.
8. Sahi, S. Concept Building Approach to Goods and Services Tax (GST), & Customs Law. Cengage Learning India Pvt. Ltd., New Delhi.

Note: Learners are advised to use the latest edition of readings.

Marketing Group

M. Com. 105 (a): Services Marketing

Credits: 04

Course Objective: The main objective of this course is to help the students to understand the increasing significance of services worldwide. It aims at developing a strategic and multi-disciplinary approach to Services Businesses in a market scenario.

Course Outcomes: After completion of the course, the learners will be able to:

1. Describe the evolution, growth and application of services marketing.
2. Develop an idea of service marketing mix.
3. Know about the service design and customer relationship management.
4. Become equipped with the emerging trends in globalisation of services.
5. Know services marketing in context of financial and hospitality services.

Course Contents:

Unit	Unit wise weightage of marks (in %)	Periods		
		L	T	P
Unit 1: Introduction to Services Marketing	20	10	03	0
Unit 2: Services Marketing Mix	25	10	04	0
Unit 3: Service Design	25	10	04	0
Unit 4: Globalization of services	20	10	02	0
Unit 5: Marketing of Financial and Hospitality Services	10	05	02	0

Unit 1: Introduction to Services Marketing:

Services as a marketing concept; factors for the growth of service sector; characteristics of services; dimensions of services; classification of services; managing customer expectations: level of expectations; zone of tolerance; segmentation, targeting and positioning of service.

Unit 2: Services Marketing Mix:

Product: service package, core and supplementary services; Product levels, service levels and delivery; price: pricing concepts and issues in pricing, pricing policy, pricing approaches, price and customer values; Promotion: Internal and external communication, issues in services promotion; place: Service distribution, channel options, service distribution strategy.

Unit 3: Service Design:

Essentials of a service system; components of services; designing the service package; front office interface; back office interface; operations system; service delivery system; customer satisfaction

and conflicts; service recovery system; service quality; concept of service quality, measuring service quality; SERVQUAL system; concept of CRM: CRM objectives, technology impact on services, concept of e-CRM.

Unit 4: Globalization of Services:

Stages of globalization; international marketing services; emerging trends; principal driving forces in global marketing of services; key decisions in global marketing; services strategy and organizing for global marketing.

Unit 5: Marketing of Financial and Hospitality Services:

Application of the component of marketing of services in marketing of financial, tourism, travel and transport services.

Suggested Reading:

1. Zeithaml, Gremler, Bitner, and Ajay Pandit, Services Marketing, Tata McGraw- Hill, 4th ed., 2008.
2. Lovelock, Services Marketing: People, Technology and Strategy, Pearson Education, 5th ed., 2007.
3. Baron S and Harris K, Services Marketing: Text and Cases, Palgrave, 2003
4. Rajendra Nargundkar, Services Marketing: Text and Cases, Tata McGraw- Hill, 2nd ed., 2007.
5. Harsh V Verma, Services Marketing: Text and Cases, Pearson Education, 2008.
6. Rama Mohana Rao, Services Marketing, Pearson Education
7. Govind Apte, Services Marketing, Oxford Univ. Press

Note: Learners are advised to use the latest edition of readings.

Marketing Group

M. Com. 105 (b): Retail Management

Credits: 04

Course Objective: To provide the overview of retail management and impart knowledge about the store location and design for better retail performance. The course will also focus on the retail merchandising, pricing strategies and components of communication mix and contemporary areas of retailing.

Course Outcomes: After completion of the course, the learners will be able to:

1. Portray the growth of Indian retail sector
2. Understand the factors influencing store location, layout and design
3. Understand the components of retail mix
4. Understand the use of technology in retailing.
5. Familiarise with recent trends in retailing and modern retail format.

Course Contents:

Unit	Unit wise weightage of marks (in %)	Periods		
		L	T	P
Unit 1: Overview of Retailing	20	09	03	0
Unit 2: Retail Location & Design	20	09	04	0
Unit 3: Retail Mix	20	10	04	0
Unit 4: Technologies in Retailing	20	10	02	0
Unit 5: Contemporary Areas of Retailing	20	07	02	0

Unit 1: Overview of Retailing:

Concept and Importance of retailing; Evolution of retailing; Functions of retailers; Classification of retail outlets; Drivers of retail change in India; Challenges in Retailing; Major retailers in India; Market research for understanding retail consumers; Retail strategy; issues and challenges in online retailing, Career in Retailing.

Unit 2: Retail Location & Design:

Retail Location - Concept, importance, types & factors determining location decision, steps involved in choosing a retail location; Measurement of success of retail location; Store design- Concept, principles, general requirements in store design, exterior and interior store design; Types of store layouts; Tools used for visual merchandising; Common errors in creating display; Techniques of inventory management in retailing; Retail store operations - Concept, the 5 S's of retail operations; Measuring retail performance.

Unit 3: Retail Mix:

Concept and types of merchandise; Role of branding in retail; Major retail brands; Meaning and steps in merchandise planning; Concept and process of merchandise sourcing; Retail pricing- Concept, factors influencing retail pricing; retail pricing policies and strategies; Components of retail communication mix - Advertising, sales promotion, publicity, public relations, personal selling, social media; Retail logistics.

Unit 4: Technologies in Retailing:

Technologies: Use of Technologies in retailing - Electronic Data Interchange (EDI), Radio Frequency Identification (RFI), Data Base Management system; E-Retailing: Formats, Challenges, Green Retailing - Concept and Importance.

Unit 5: Contemporary Areas of Retailing:

Retailing and CRM; Legal and ethical aspects of the retail business; Green retailing; Buyer-supplier relationship; Reasons for growth of retail malls in India; FDI in Retail sector; Recent trends in retail sector; Application of technology in retailing; Information system in retailing: tools and techniques; HR practices in Retail - Concept, significance; key elements of human resource function.

Suggested Reading:

1. Chetan, B. Tulip, R., Srivastava, N. V. Retail Management. Oxford University Press, New Delhi.
2. Berman, B. Evans, J. R. Retail Management. Prentice Hall of India, New Delhi.
3. Cox, R., Brittain, P. Retailing. Pearson Education, New Delhi.
4. Pradhan, S. Retailing Management. Tata Mc Graw Hill Education, Chennai.
5. Vedamani, G. G. Retail Management. Jaico Publishing House, Mumbai.
6. Ron H., James R. Retail Management. Tata Mc Graw Hill, Publication New Delhi.

Note: Learners are advised to use the latest edition of readings.

M. Com. 106(a): Academic Library System and Services

(Non- CGPA Course)

Credits: 01

ACADEMIC LIBRARY SYSTEMS AND SERVICES

Course Credit & Duration

- **Credit:** 1
- **Total Hours:** 15 (Sessions of 1 hour each)

Course Code & Eligibility

- Course Code: ALSS
- Eligibility: PG Students

Course Objectives:

1. To develop understanding of academic library systems and their functions
2. To familiarize students with modern library services and digital resources
3. To promote information literacy and ethical use of information
4. To enhance skills in accessing and evaluating scholarly resources

Course Structure (15 Hours Plan)

Unit 1: Introduction to Academic Libraries (3 Hours)

- Concept, types, and functions of academic libraries
- Role of libraries in higher education and research
- Changing role in the digital era
- Organising of Resources in Libraries
- Procurement of Resource and Technical Processing
 - Classification
 - Cataloguing
- Preservation & Conservation of Resources

Unit 2: Library Systems, Automation & Digital Libraries (3 Hours)

- Integration of Library Management System (ILMS) e.g., KOHA
- OPAC/Web OPAC
- Library Automation and Networking
- E-Resources Management
 - E-Databases
 - E-Books
 - E-Journals
 - E-Journals covered under the ONOS
- Institutional Repository (e.g., DSpace)
- RFID, CCTV & Security in Libraries
- E-Libraries, Remote Access, Library Mobile App

Unit 3: Digital Libraries & E-Resources (3 Hours)

- Concept of Digital Libraries
- E-Resources (E-Books, E-Journals, E-Databases, etc.)
- How to Access E-resources
- National & International Initiatives
(NDLI, eShodhSindhu, Shodhganga, INFLIBNET, DELNET – overview)
- HNBGU eLibrary and Mobile App

Unit 4: Library Services (3 Hours)

- Reference & Information Services
- Circulation, OPAC, and user services
- Current Awareness Service (CAS) and SDI
- Information Literacy & User Education
- Outreach & Extension Services
- Inclusive Library Services (students with disabilities)

Unit 5: Information Literacy and Ethics (3 Hours)

- Information Search Strategy
- Plagiarism and academic integrity
- Citation styles and tools (e.g., Mendeley, Zotero)
-

Teaching–Learning Methods

- Interactive Lectures
- Demonstrations (OPAC, E-Library, Plagiarism Tool, Databases -SCOPUS)
- Library Walkthrough / Practical Exposure
- Discussion & Case Study

Assessment & Evaluation

- **Internal Assessment (50 Marks Equivalent)**
 - Short Assignment / Reflection Report – 35
 - Attendance & Participation – 15
- **Written Exam:**
No written final exam recommended due to 1-credit nature.

Reading / Reference

- HNBGU OPAC cum Library Website: <https://library.hnbg.ac.in/>
- HNBGU eLibrary: <https://hnbg.knimbus.com/>
- INFLIBNET, DELNET, NDLI & MHRD Digital Initiatives.
- Ranganathan, S. R. (1961). *Five Laws of Library Science*. Asia Publishing House.
- Encyclopedia of Library and Information Science
- Arora, J. (Ed.). (2010). *Building digital libraries: Challenges and opportunities*. Ess Ess Publications.

M. Com. 106 (b): Entrepreneurship & Startup Awareness

(Non- CGPA Course)

Credits: 01

SEC (Non-CGPA Course): Entrepreneurship & Startup Awareness

Course Credits	(01) One
Course Learning outcomes (CLO)	1. CO1: Learn fundamental assumptions and basic concepts of entrepreneurship, including characteristics, types of entrepreneurs, and forms of business organization. 2. CO2: Understand the process of opportunity identification, startup ecosystem, and government initiatives supporting entrepreneurship. 3. CO3: Apply concepts of business planning, including preparation of a Detailed Project Report (DPR) and basic business plans for new ventures. 4. CO4: Analyze sources of finance, marketing strategies, and challenges faced by startups in a dynamic business environment. 5. CO5: Evaluate the role of innovation, digital entrepreneurship, and startup development in promoting economic growth and employment generation.

Committee for the Course:

1. Dr. Thakur Dev Pandey – Department of Economics
2. Dr. Chandra Shekhar – Department of Economics
3. Dr. Kamaal Ahmed – Department of Commerce
4. Dr. Satyaveer Singh Meena – Department of Management
5. Dr. Abhishek Chandola – Department of Commerce

Unit 1: Introduction to Entrepreneurship and Forms of Business

Meaning and concept of entrepreneurship; Characteristics and functions of an entrepreneur; Types of entrepreneurs; Role of entrepreneurship in economic development; Entrepreneur vs manager; Basics of business ideas and opportunity identification; Introduction to startups and startup ecosystem; Forms of business organization: Sole proprietorship, Partnership, Limited Liability Partnership (LLP), Private Limited Company and Public Limited Company – features, merits and demerits, and differences among them; Overview of government initiatives for startups.

Unit 2: Startup Basics and Business Planning

Concept of startups; Steps in starting a new venture; Idea generation and screening; Concept and importance of Detailed Project Report (DPR); basic components of a DPR; Basics of business plan; Sources of finance (own funds, bank loans, venture capital – basic idea); Marketing basics for startups; Challenges faced by startups; Introduction to digital entrepreneurship and innovation.

Teaching Learning Process: Lectures and tutorials

Suggested Readings:

1. Hisrich, R. D., Peters, M. P., & Shepherd, D. A. (2020). *Entrepreneurship* (11th ed.). McGraw-Hill Education.
2. Scarborough, N. M., & Cornwall, J. R. (2019). *Essentials of entrepreneurship and small business management* (9th ed.). Pearson.
3. Barringer, B. R., & Ireland, R. D. (2019). *Entrepreneurship: Successfully launching new ventures* (6th ed.). Pearson.
4. Kuratko, D. F. (2021). *Entrepreneurship: Theory, process, and practice* (11th ed.). Cengage Learning.
5. Drucker, P. F. (2014). *Innovation and entrepreneurship*. Routledge.
6. Khanka, S. S. (2013). *Entrepreneurial development*. S. Chand Publishing.
7. Desai, V. (2019). *Small scale industries and entrepreneurship* (3rd ed.). Himalaya Publishing House.

M. Com. II Semester

M. Com. 201: Entrepreneurship and Small Business Development

Credits: 05

Course Objective: This course aims to provide necessary entrepreneurial skills to the students and also to develop knowledge about various aspects of entrepreneurship, creativity and innovation.

Course Outcomes: After completion of the course, the learners will be able to:

1. Understand the fundamentals of entrepreneurship and its role in the economic development.
2. Understand the concept of entrepreneurship and stimulate themselves to think innovatively as entrepreneurs.
3. Identify effective business plans for establishing and managing opportunities for new venture.
4. Know the issues related to present status and opportunities of entrepreneurship development in Uttarakhand.
5. Develop skills among students to raise the funding for the business from different sources for a startup venture.

Course Contents:

Unit	Unit wise weightage of marks (in %)	Periods		
		L	T	P
Unit 1: Introduction	20	09	03	0
Unit 2: Entrepreneurship Development	20	09	04	0
Unit 3: Opportunity Identification and Evaluation	20	10	04	0
Unit 4: Issues Related to Entrepreneurship in Uttarakhand	20	10	02	0
Unit 5: Project Financing	20	07	02	0

Course Outline:

Unit 1: Introduction:

Concept of Entrepreneurship; Role of entrepreneurship in economic development; Factors effecting entrepreneurial growth; Managerial vs. entrepreneurial approach; Types of entrepreneurs; Characteristic of successful entrepreneurs; Entrepreneurship process; Women entrepreneurs; Social entrepreneurship; Rural entrepreneurship, SHGs; Theories of entrepreneurship: An overview of Economic, Sociological, Psychological, Resource- based and Innovation & Opportunities based theories.

Unit 2: Entrepreneurship Development:

Entrepreneurial Environment, Startup ecosystem in India, Process of Entrepreneurial Development, Entrepreneurial Development Programme (EDP) , Source of innovative ideas; Entrepreneurship and creativity; Techniques for generating ideas, Impediments to creativity,

Intellectual property protection- patents, trademarks and copyrights, Role of Government and Specialized Institutions in Entrepreneurship Development.

Unit 3: Opportunity Identification and Evaluation:

Opportunity identification and product/service selection – Generation and screening the project ideas – Market analysis, Technical analysis, Cost benefit analysis and network analysis- Project formulation – Assessment of project feasibility- Dealing with basic and initial problems of setting up of Enterprises, Ethical issues in setting new ventures.

Unit 4: Issues Related to Entrepreneurship in Uttarakhand:

An overview of economy of Uttarakhand, Present status of startup ecosystem and MSMEs; Role of Government and other promotional agencies in entrepreneurship development; Women Entrepreneurship in Uttarakhand, Sources of finance, policies governing entrepreneurship and problems of entrepreneurship in the State.

Unit 5: Project Financing:

Estimation of Financial Requirements, Capital Structure and Source of Financing, Various Financing Schemes of Financial Institutions. Foreign Currency Financing.

Suggested Readings:

1. Prasanna Chandra: Project Preparation, Appraisal and Implementation, 5th ed., Tata McGraw Hill, 2002
2. Holt, D. H. (1992). *Entrepreneurship: New venture creation*. Prentice Hall.
3. S.S. Khanka: Entrepreneurial Development, Sultan Chand & Sons.
4. S.S. Khanka : Creativity and Innovation in Entrepreneurship, Sultan Chand & Sons.
5. Vasant Desai: Entrepreneurial Development
6. Madhurima Lall & Shikha Sahai: Entrepreneurship
7. Clifford Gray: Project Management, Richard D. Irwin, 2005
8. Arya, K. (2016). *Entrepreneurship: Creating and Leading an Entrepreneurial Organization*. Pearson.
9. Hisrich, R. D., Shepherd, D. A. & Peters, M. P. (2016). *Entrepreneurship*. McGraw-Hill Education.
10. Michael Schaper and Thierry Volery, John Wiley and Sons. *Entrepreneurship and Small Business*. Australia Ltd.

Note: Learners are advised to use the latest edition of readings.

M. Com. 202: Project Planning and Evaluation

Credits: 05

Course Objective: To provide adequate knowledge to the students for formulating and handling the project.

Course Outcomes: After completion of the course, the learners will be able to:

1. Get an insight of the concepts of project planning and management.
2. Comprehend technical analysis and financial analysis.
3. Understand project appraisal.
4. Develop an understanding of the risk analysis.
5. Acquire the knowledge of the network techniques for project management.

Course Contents:

Unit	Unit wise weightage of marks (in %)	Periods		
		L	T	P
Unit 1: Project Planning and Management	20	08	03	0
Unit 2: Technical and Financial Analysis	20	09	04	0
Unit 3: Project Appraisal	20	10	04	0
Unit 4: Risk Analysis	20	10	02	0
Unit 5: Net Work Techniques for Project Management	20	08	02	0

Course Outline:

Unit 1: Project Planning and Management:

Nature, Scope, Process, Elements, Significance and Emerging Issues. Identification of Investment Opportunities and their Feasibility. Market and Demand Analysis.

Unit 2: Technical and Financial Analysis

Technical Analysis: Choice of Technology, Analysis of Materials and Inputs, Plant Locations and Layout Pollution Control and Government Regulations. **Financial Analysis:** Fund flow analysis and sources of funds.

Unit 3: Project Appraisal:

Cash Flow estimate under different financing pattern (LTF, TF) capital expenditure decisions (using capital budgeting techniques),

Unit 4: Risk Analysis:

Different techniques, project evaluation under special circumstances, Capital Asset Pricing Model (CAPM).

Unit 5: Net Work Techniques for Project Management:

Program Evaluation and Review Technique (PERT), Critical Path Method (CPM) Techniques. Time-Cost Trade-off. Resource Leveling. Social cost benefit analysis; United Nations Industrial Development Organisation (UNIDO) approach in project management - Social Cost Benefit Analysis (SCBA) .

Suggested Reading:

1. Prasanna Chandra: Project: Preparation, Appraisal, Budgeting and Implementation.
2. P.K. Matto: Project Formulation in Developing Countries
3. Dass Gupta & Sen : Guideline for Project Evaluation
4. D.K. Jain : Project Planning and Appraisal in Planned Economy

Note: Learners are advised to use the latest edition of readings.

M. Com. 203: Project Report and Seminar Presentation

Credits: 05

(a) Dissertation/ Project Report

Course Objective:

The Project report writing trains a student to communicate information in an effective and convincing way. Through the project report writing and presentation students are expected to develop analytical and communication skill ability.

Course Outcomes: After completion of the course, learners will be able to:

1. Develop understanding in their field of study, enabling them to enhance practical skills and knowledge relevant to their chosen area of specialization through existing literature.
2. Gain hands-on experience in preparing comprehensive project reports that address research issues with practical and actionable solutions.
3. Understand and apply various research designs, including exploratory, descriptive, and experimental, in business research.
4. Collect and analyze data using appropriate measurement scales, sampling techniques, and data collection methods.
5. Critically analyze and interpret real-world challenges using appropriate research methodologies and analyze data using statistical tools (SPSS) for univariate, bivariate, and multivariate techniques, including regression and SEM.

Note:

The Project Report would commence at the beginning of the M. Com. IV semester. To carry out the study, students will associate themselves with the supervisor allotted by the department. Each student shall be assigned a Mentor (faculty member) under whose supervision the project work of the student will be completed.

The student would choose a topic of his/her specialization, conduct an investigative research into the nature, reasons, causes, effect of the problem on different emerging aspects of Commerce & Business and carry out a detailed research based on the current literature and collected data (Primary/ Secondary) and compile a comprehensive report on the topic. The essential aspect shall be to analyse the existing knowledge and data to present new findings or propose a new model.

The detailed instructions for preparing the project report are as under:

Project Report Activity and Format

The following activity schedule has been developed to facilitate the process of project report.

Important Dates		
Activity	Last Date (Tentative)	Max Credits
Topic finalization with mentor	15 th January	-
Synopsis submission to mentor	15 th February	-
Approval by Mentor	20 th February	
Final report submission	15 th May	-
Viva-voce (by external examiner)	20 to 30 th May	
	Total	4 Credits

2. The following task shall be performed just before embarking on the data collection exercise. It should contain the following in detail:

- Problem background and significance of the study
- Literature review and theoretical background
- Research questions and Objectives
- Hypotheses
- Research design
- Theoretical Model (if any)
- Data collection tools & Data analysis tools to be used
- Bibliography

2. **Final Report Submission:** This part would involve data collection, tabulation, data analysis, findings, suggestions, limitations, conclusion, and scope for further studies. Students should use appropriate data analysis tools and software.

Every report must be hard bounded with Black Leatherette cover duly embossed in Golden letters with the Project Report Title, Student's name & Roll no., Class, Batch, Year and Name of the supervisor must be submitted to the Department along with the copy of synopsis.

Following should be the chapterization scheme of the report. The list of chapters is indicative in nature and can be modified by the supervisor if required.

Indicative chapters for Final Research Report

- Introduction (background and significance)
- Literature review & theoretical background
- Objectives
- Hypothesis
- Research design & theoretical model
- Data analysis
- Findings
- Conclusion & Suggestion
- Limitations and future research agenda
- Appendix, bibliography & questionnaires

Plagiarism/ Cheating/ Unfair Means in Projects

Plagiarism is when you steal the thoughts or writing of others and offer them as your own. Everyone repeats someone else's ideas at some point in their academic career but when doing so, it is important to acknowledge it. You can avoid plagiarism by quoting within inverted commas and acknowledging the source, but mostly the reference must be in your own words.

Final Submission of the Project Report: Hard copy and Soft copy of the Project Report along with the Synopsis shall be submitted to the Department/ University for evaluation.

(b) Seminar Presentation and Viva- Voce

Course Objective: To develop the confidence and art of public speaking/ communicating among the students as well as, face interviews.

The students shall be expected to give two presentations (Internal assessment) during the semester with the final one on the day of the examination. The viva voce shall give them an opportunity to experience an interview. Regular quizzing sessions shall be held with the students throughout the semester under this course. At the end of the semester, a viva voce shall be conducted with an external and internal examiner wherein the students shall be expected to defend questions related to their project report.

M.Com. II Semester (Elective Papers)

Instructions:

There are two specializations i.e., Finance & Marketing in M.Com. II Semester. The students have to opt any one group (Finance or Marketing). If the student is selecting Finance group as elective paper 1st (M. Com 204) then he/she will have to compulsorily choose Finance group (M. Com 205) as elective paper 2nd. The same shall apply for the Marketing group. Group selected by the student in M.Com. I semester cannot be changed in the II semester of one year PG programme.

Finance Group

M. Com. 204 (a): International Financial Management

Credits: 05

Course objective: The objective of the course is to acquaint the students with Financial Management problems of multinational corporations and prepare them to tackle these problems.

Course Outcomes: After completion of the course, learners will be able to:

1. Understand the global perspective of the financial management and exchange rate determination.
2. Develop knowledge of foreign exchange market.
3. Comprehend risk exposures and their management.
4. Gain an understanding about financial swaps.
5. Have knowledge of international financial markets and short term financial management.

Course Contents:

Unit	Unit wise weightage of marks (in %)	Periods		
		L	T	P
Unit 1: Introduction	25	10	5	0
Unit 2: Foreign Exchange Market	20	8	2	0
Unit 3: Risk Exposures and their Management	15	8	3	0
Unit 4: Financial Swaps	15	9	3	0
Unit 5: International Financial Markets and Short term Financial Management	25	10	2	0

Unit 1: Introduction

Globalization and the multinational enterprise (MNE); Environment of International Financial Management; Complexities and issues in financial decision making of MNEs; Development in the International Monetary System, Gold Standard, Britain Woods System of Exchange Rate, Exchange Rate Regime, IMF and International Liquidity, System of Exchanging Currencies. Determination of Exchange Rate in Spot and Forward Market, PPP Theory, IRP Theory, Monetary Theories of Exchange Rate determination, Overshooting Models.

Unit 2: Foreign Exchange Market:

Spot and Forward, Participants in Foreign Exchange Market-Arbitraging, Hedging and Speculation, Covered Interest Rate Arbitrage, Borrowing and Investing Markets.

Unit 3: Risk Exposures and their Management:

Translation, Transaction and Operating Exposures: Measurement and Management.

Unit 4: Financial Swaps:

Types and Uses, cash management by MNCs, Management of currency risk using currency forwards and futures, currency options and currency swaps; Assessment of interest rate risk; Management of interest rate risk using Interest rate futures, interest rate swaps and other financial swaps.

Unit 5: International Financial Markets and Short term Financial Management:

(a) International Financial Markets: International Equity Issues and Long Term Borrowings. GDRs, ADRs and Euro Bonds. International Development Banks, Foreign Currency Financing by Indian Financial Institutions.

(b) Short Term Financial Management: Management of Cash, Inventory and Accounts Receivable in Global Context, Inter–Company Fund Flow Mechanism, Short Term Financing. Financing of International Trade.

Suggested Reading:

1. Levi, Maurice: International Finance, Routledge, 2009
2. Eiteman, David K: Arthur Stonehill and Michael H. Moffett, Multinational Business Finance, Pearson, 2008
3. Shapiro AC: Multinational Financial Management: PHI
4. Apte : International Financial Management: PHI
5. Seth, A.K.: International Financial Management.
6. Vij, madhu: International Financial Management, Excel Publications, 2006
7. Madura, Jeff (2013). International Financial Management. Cengage Learning

Note: Learners are advised to use the latest edition of readings.

Marketing Group

M. Com. 204 (a): International Marketing

Credits: 05

Course Objective: To enable the students to understand the concept, implications and procedures of international marketing and to be able to apply those in management of international business.

Course Outcomes: After completion of the course, the learners will be able to:

1. Comprehend the basic framework of international marketing.
2. Understand the international marketing environment.
3. Develop knowledge of international product/market selection and various modes of entry in the international markets.
4. Understand international product planning and pricing.
5. Assimilate international distribution and promotion

Course Contents:

Unit	Unit wise weightage of marks (in %)	Periods		
		L	T	P
Unit 1: Introduction to International Marketing	20	09	03	0
Unit 2: International Marketing Environment	20	09	04	0
Unit 3: International Product/ Market Selection and Entry Modes	20	10	04	0
Unit 4: International Product Planning and Pricing	20	10	02	0
Unit 5: International Distribution and Promotion	20	07	02	0

Unit 1: Introduction to International Marketing: Meaning, nature and scope of international marketing; international marketing Vs domestic marketing. Exporting, international trade and international business; international marketing management process- an overview.

Unit 2: International Marketing Environment: Geographic, demographic, economic, political, legal, socio cultural environments- their nature and effects on international marketing operations, tariff and non-tariff barriers; WTO, UNCTAD, generalized system of preferences (GSP), regional economic groupings-European Union (EU), NAFTA, ASEAN, etc., facilities and incentives schemes for exporters.

Unit 3: International Product/ Market Selection and Entry Modes: Selection products, selection market, various modes of entry into International Markets: Exporting, Licensing, Franchising , Contracting; FDI; Joint Venture, setting up wholly owned subsidiary.

Unit 4: International Product Planning and Pricing: Product in international context, standardization vs. adoption decision, other considerations; packaging, branding after sales services, ISO 9000:2015 quality system standard, factors influencing price, pricing methods, decisions and pricing process, price quotations and related considerations.

Unit 5: International Distribution and Promotion: Types and functions of foreign distribution channels, selection of middlemen, distribution logistics- transportation and warehousing decisions, International advertising, selection of media, selection of agency, measuring advertising effectiveness.

Suggested Reading:

1. Vern Terpestra, International Marketing, Southwest Publication, 2005
2. Varshney RL and B. Bhattacharya, International Marketing- Indian Perspective, Sultan chand publication 2006.
3. Fayerweather, J, International Marketing Management, Sage Publication, 2006
4. Cateroa, R, Phylip, International Marketing, Tata Mc Graw Hill, 2006
5. Jain Subash, International Marketing Management, Southwest Publication, 2005

Note: Learners are advised to use the latest edition of readings.

Finance Group

M. Com. 205 (a): International Financial System

Credits: 04

Course objective: To equip students with an understanding of the international financial system, its evolution and growing importance as well as challenges thrown up by increasing globalization of finance.

Course Outcomes: After completion of the course, learners will be able to:

1. Disseminate knowledge about the international financial institutions and major reforms in international finance.
2. Critically analyze the evolution of the international monetary system both in terms of historical construct and its implications for the contemporary system.
3. Understand about the regulatory bodies, their working and functions.
4. Understand the evolution and spread of international financial markets and the implications of globalized finance.
5. Understand international banking and its consequences for the international financial system.

Course Contents:

Unit	Unit wise weightage of marks (in %)	Periods		
		L	T	P
Unit 1: Introduction	20	10	3	0
Unit 2: International Monetary System	20	10	3	0
Unit 3: Regulatory Framework of International Finance	20	9	3	0
Unit 4: International Financial Markets	20	8	3	0
Unit 5: International Banking	20	8	3	0

Unit 1: Introduction:

Overview of International finance: Concept, nature, scope, significance, International Financial Institutions: IMF, WTO & World Bank, Role of New Development Bank/ BRICS bank as an alternative to IMF.; International monetary reforms, International liquidity; Special Drawing Rights (SDRs): Uses, Limitations; BOP trends in major countries, persistent current account deficits & surpluses among nations (Global Imbalances) & their repercussions; Shifting global dominance of the U.S.A.; Growing importance of a unified Europe and emerging Asia;

Unit 2: International Monetary System:

Evolution of the international monetary system, bimetallism, Gresham's Law, classical gold standard, its strengths and weaknesses, inter war period, Bretton woods system, Triffin's Paradox, flexible exchange rate regime, present arrangements including dollarization; The European Monetary Union & its costs & benefits; Fixed versus floating exchange rate systems.

Unit 3: Regulatory Framework of International Finance:

Exchange Control Regulations: RBI as exchange control authority, authorized dealers, money changers, foreign currency accounts, non-resident accounts; Export Credit Guarantee Corporation (ECGC); Exim Bank; Convertibility; Export and import financing mechanism: Buyers' credit, suppliers' Credit; Exposures: Transaction exposure, economic exposure, translation exposure.

Unit 4: International Financial Markets:

Foreign exchange markets, foreign exchange market components; Role of participants of foreign exchange markets; international money markets, international credit markets, international bond markets & international stock markets; Regulatory asymmetry & its implications; Recycling of petrodollars.

Unit 5: International Banking:

Offshore banking & offshore currency trading; Factors contributing to the growth of international banking & Eurocurrency trading, shadow banks; Bank failure & safety nets, the problem of moral hazard & systemically important financial institutions; Problems in regulating international banking, regulatory arbitrage; BIS & Basel Committee-issues & challenges.

Suggested Reading:

1. Avadhani, V. A. International Finance. Himalaya Publications, New Delhi.
2. Apte, P.G. International Finance. Tata McGraw Hill, New Delhi.
3. Moosa, I. A. International Finance. Tata McGraw Hill, New Delhi.
4. Sharan, V. K. International Finance. PHI, New Delhi.
5. Eun, C. & Resnick, B. (2017). International Financial Management. McGraw Hill/Irwin Series in Finance Insurance and Real Estate.
6. Krugman, P., Obstfeld, M., Melitz, M. (2017). International Economics-Theory and Policy. Pearson.
7. Mishkin, F.S. (2015). The Economics of Money Banking and Financial Markets. Pearson.

Note: Learners are advised to use the latest edition of readings.

Finance Group

M. Com. 205 (b): ESG and Sustainability in Business

Credits: 04

Course objective: This course aims to provide students with an understanding of environmental, social and governance (ESG) principles and how they interact with sustainability strategies in business. It will equip learners with the knowledge to analyse, evaluate and implement sustainable and responsible business practices.

Course Outcomes: After completion of the course, learners will be able to:

6. Understand the fundamental concepts and evolution of ESG and sustainability in the business context.
7. Evaluate how businesses identify, manage and report environment risk and opportunities
8. Analyze the role of businesses in promoting social responsibility, equity and stakeholders engagement.
9. Examine how governance structure and ethical practices influence ESG performance.
10. Identify the emerging trends, challenges, ESG investment & Financing and the future direction of ESG and sustainable business practices.

Course Contents:

Unit	Unit wise weightage of marks (in %)	Periods		
		L	T	P
Unit 1: Introduction to ESG and Business Sustainability	20	10	3	0
Unit 2: Environmental Dimension of ESG	20	10	3	0
Unit 3: Social Dimension of ESG	20	9	3	0
Unit 4: Governance Dimensions of ESG	20	8	3	0
Unit 5: Contemporary Issues and Future Trends	20	8	3	0

Unit 1: Introduction to ESG and Business Sustainability:

Concept and evolution of sustainability and ESG; Triple bottom line approach (People, Planet, Profit); Difference between CSR, ESG and Sustainability; Global Sustainability Challenges (Climate change, Resource scarcity and inequality).

Unit 2: Environmental Dimension of ESG:

Environment risk and opportunities; carbon footprints, energy efficiency, water management; climate risk disclosure (TCFD); Green Business Strategies and Circular Economy: Definition, Principles and Dimensions of Circular Economy.

Unit3: Social Dimension of ESG:

Labour practices, Human rights, Workplace diversity; Community engagement and social impact; supply chain responsibility; Social auditing and impact assessment.

Unit 4: Governance Dimensions of ESG:

Corporate Governance principles; Ethical business conduct, Board structure and transparency; Anti- corruption, Executive Compensation, Share holder rights; Role of institutional investors.

Unit 5: Contemporary Issues and Future Trends:

Green washing and Ethical concern; AI and Technology for ESG tracking; ESG and SDG alignment; Sustainability reporting; ESG Investment and financing; Implementing ESG into business strategy and operation; Future of responsible business.

Suggested Reading

1. Margaret Robertson, Sustainability Principles and Practice. Routledge (Taylor & Francis Group).
2. John Elkington, Green Swans: The Coming Boom in Regenerative Capitalism. Fast Company Press
3. Dirk Schoenmaker & Willem Schramade, Principles of Sustainable Finance, Oxford University Press.
4. Srikanth Balagandar & Indrajit Shaw, ESG - A roadmap for Corporates. Notion Press.
5. Sunny Revankar, Understanding ESG and Sustainability. Jec Publication.

Note: Learners are advised to use the latest edition of readings.

Marketing Group

M. Com. 205 (a): Brand Management

Credits: 04

Course Objective: The objective of the course is to familiarise the students with the brand fundamentals and impart knowledge about various aspects of brand management.

Course Outcomes: After completion of the course, the learners will be able to:

1. Understand the role of brand fundamentals.
2. Understand the significance of components of brand equity models.
3. Relate brand leveraging and brand hierarchy.
4. Understand the concept of brand metrics and brand crisis management.
5. Understand the implementation of integrated marketing communication and brand performance.

Course Contents:

Unit	Unit wise weightage of marks (in %)	Periods		
		L	T	P
Unit 1: Brand Fundamentals	20	09	03	0
Unit 2: Brand Equity Models	20	09	04	0
Unit 3: Brand Positioning & Brand Leveraging	20	10	04	0
Unit 4: Brand Metrics and Brand Crisis Management	20	10	02	0
Unit 5: Integrated Marketing Communication and Performance	20	07	02	0

Unit1: Brand Fundamentals:

Brands and brand management: concept and importance of brands; Branding challenges, opportunities and types; Brand elements - brand names, symbols and slogans; Brand naming characteristics– memo ability, meaningfulness, likeability, transferability, adaptability, protect ability; Brand personality; Strong brand; Brand management process; Designing marketing programmes to build brand equity.

Unit 2: Brand Equity Models:

Brand equity concept and Models; Loyalty: Maintaining and enhancing brand loyalty; Brand awareness: Meaning and role of brand awareness in building brand equity; Perceived quality: Meaning, role of perceived quality in generating brand equity; Brand association: Role of brand associations in creating brand equity; Types of brand associations: Product attributes, intangibles, customer benefits, relative price, use/application, user/customer, company, country of origin. Building a strong brand: Brand salience, brand performance, brand imagery, brand judgments, brand feelings and brand resonance.

Unit 3: Brand Positioning & Brand Leveraging:

Brand positioning: identifying and establishing brand positioning; Positioning guidelines—choosing points of parity and points of differentiation; Establishing points of parity and points of differentiation; Brand hierarchy: concept & guidelines, secondary association-company, country, co-branding, change of co-branding ingredient branding, celebrity endorsement, and events. Brand extension – advantages and disadvantages.

Unit 4: Brand Metrics and Brand Crisis Management:

Brand Metrics- Brand health metrics: Awareness, equity, and loyalty; Sales and financial performance measurement, Tools for monitoring brand performance (e.g., brand audits, tracking studies); Brand Crisis Management- Handling brand reputation damage, Crisis communication strategies

Unit 5: Integrated Marketing Communication and Performance:

Integrating marketing communications to build brand equity; marketing communication options; Developing integrated marketing communication programs; Brand valuations: financial brand valuation; Comparative and holistic methods; Qualitative research techniques and quantitative research techniques; Managing brands over time and geographical boundaries.

Suggested Reading:

1. Keller, K.L., Parameswaram, M.G. and Jaccob, I. Strategic Brand Management. Pearson Prentice Hall, Noida.
2. Aaker, D. A. Managing Brand Equity. The Free Press. New York.
3. Kapferer, J.N. The New Strategic Brand Management. Kogan Page, London.
4. Kumar, R. Managing Indian Brands, Vikas Publishing House, New Delhi.
5. Gupta, S.S. Brand Positioning. Tata McGraw-Hill, New Delhi.
6. McDonald, M. and De Chernatony L. Creating Powerful Brands. Amazon. co.uk

Note: Learners are advised to use the latest edition of readings.

Marketing Group

M. Com. 205 (b): Strategic Marketing

Credits: 04

Course Objective: The objective of the course is to provide understanding to the students about marketing strategy and its dimensions to acquaint them with strategic capabilities, analysis and emerging issues in strategic marketing.

Course Outcomes: After completion of the course, the learners will be able to:

1. Understand the strategy content and process perspective;
2. Know about the strategy selection and portfolio analysis
3. Recognise the role of customer relation strategy
4. Understand the marketing investment strategies
5. Define and explain emerging issues such as social media marketing and interactive marketing

Course Contents:

Unit	Unit wise weightage of marks (in %)	Periods		
		L	T	P
Unit 1: Marketing Strategy and Its Dimensions	20	09	03	0
Unit 2: Strategic Capabilities and Analysis	25	10	04	0
Unit 3: Marketing Capabilities	20	10	04	0
Unit 4: Marketing Investment	15	07	02	0
Unit 5: Emerging Issues in Strategic Marketing	20	09	02	0

Unit 1: Marketing Strategy and Its Dimensions:

Concept of marketing strategy; Strategy content and process perspective; Marketing strategy: Performance relationship; Sustainable competitive advantage; Competitive marketing behaviour; Comparative advantage theory of competition; Emerging market strategies; Rural marketing as a strategy; Concept of bottom of the pyramid marketing; Cause-related marketing; Green marketing strategy; Digital marketing.

Unit 2: Strategic Capabilities and Analysis:

Strategy selection; Portfolio analysis; Strategic positioning; Development and selection of a strategic position; Market entry strategy; Product strategies; Pricing strategies; Distribution strategies; Promotion strategies; Measuring marketing strategies performance; Strategic analysis: Analysis of customers, competitors, market and environment; Corporate appraisal: SWOT and TOWS analysis.

Unit 3: Marketing Capabilities:

Marketing analytics and Marketing capabilities; Market driven organizations; Market orientation: Concept and its linkages with performance, Different schools of thought; Internal market orientation; First mover advantage: Merits and demerits; Customer relationship strategy: Role of trust, commitment and loyalty; Metrics for customer relationship marketing.

Unit4: Marketing Investment:

Return on marketing investment; Brand marketing; Customer equity and brand equity; Customer engagement; Customer lifetime value (CLV); Customer referral value (CRV); Customer profitability analysis.

Unit 5: Emerging Issues in Strategic Marketing:

Service dominant logic of marketing; Co-creation of value; Co-opting customer competence; Concept of service innovation; Convergence marketing; Viral marketing; Social media marketing; Interactive marketing; Service profit chain; Customer engagement and employee engagement; Marketing strategies for internet, mobile, telephone, debit/ credit card services; Innovation in marketing strategy: AI, personalization, and Omnichannel.

Suggested Reading:

1. Kotler, P. Marketing Management: Analysis, Planning & Control, PHI.
2. Kazmi, A. Business Policy & Strategic Management, McGraw Hill. New Delhi.
3. Cravens, D.W. & N. F. Piercy, Strategic Marketing, McGraw Hill, New Delhi.
4. Walker, O. H. Boyd Jr., J. Mullins & J. Larreche, Marketing Strategy- A Decision-Focused Approach McGraw-Hill. New Delhi.
5. West, D. J. Ford & E. Ibrahim, Strategic Marketing Management: Creating Competitive Advantage, Oxford University Press. Oxford.

Note: Learners are advised to use the latest edition of readings.

**M. Com. 206: Community Outreach Activities
(Non- CGPA Course)**

Credits: 01