NEP and Learning Outcomes based Curriculum Framework (LOCF)

for

Postgraduate Programme

MASTER OF COMMERCE

(Applicable from the Academic Session 2026-27)

Department of Commerce
Gurugram University, Gurugram (Haryana)
(A State Govt. University Established Under Haryana Act 17 of 2017)

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1. About the Programme

Commerce education, including pursuing a Master of Commerce (M.Com) degree, holds immense importance for students due to its multifaceted benefits and relevance in today's dynamic world. Here's an exploration of why commerce and M.Com are crucial for students

Firstly, commerce education offers a broad understanding of various aspects of business, finance, economics, and management. It equips students with foundational knowledge and practical skills that are essential for navigating the complexities of the modern business landscape. From understanding financial statements to analyzing market trends, commerce education provides students with the tools they need to make informed decisions in both personal and professional contexts.

Moreover, commerce education fosters critical thinking, problem-solving, and analytical skills. Students learn to evaluate data, assess risks, and develop strategic plans—all of which are invaluable in a wide range of careers, from accounting and finance to marketing and entrepreneurship. These skills not only enhance employability but also empower students to adapt to ever-changing market conditions and innovate in their respective fields.

Furthermore, pursuing an M.Com degree offers students the opportunity to specialize in specific areas of commerce, such as accounting, finance, taxation, or international business. This specialization allows students to delve deeper into their areas of interest and develop expertise that sets them apart in the job market. Whether aspiring to become a financial analyst, tax consultant, or corporate manager, an M.Com degree provides the necessary knowledge and credentials to pursue various career paths.

Additionally, commerce education instills financial literacy and money management skills in students, preparing them to handle their personal finances responsibly. Understanding concepts such as budgeting, investing, and debt management equips students with the financial acumen needed to achieve their long-term goals and build a secure future for themselves and their families.

Beyond the practical skills and knowledge gained, commerce education also fosters important qualities such as integrity, professionalism, and ethical behavior. In a world where corporate scandals and financial misconduct are all too common, instilling ethical values in future business leaders is essential for promoting trust and sustainability in the global economy.

Furthermore, commerce education opens doors to a wide range of career opportunities. Graduates with a background in commerce are in high demand across industries, from banking and consulting to manufacturing and retail. Moreover, the skills acquired through commerce education are transferable, meaning that graduates can pivot between different roles and industries throughout their careers.

In conclusion, commerce education, including pursuing an M.Com degree, is important for students due to its practical relevance, skill development, career opportunities, financial literacy, ethical grounding, and global perspective. By equipping students with the knowledge, skills, and values needed to succeed in the modern world, commerce education prepares them to make meaningful contributions to society and achieve their aspirations.

2. Programme Educational Objectives (PEOs)

PEO 1	Professional Excellence	Graduates will demonstrate advanced knowledge and skills in commerce, accounting, finance, or related fields, enabling them to excel in diverse professional roles.
PEO 2	Leadership and Management	Graduates will exhibit leadership qualities and be capable of effectively managing teams, projects, and organizations in the field of commerce.

3. Programme outcomes

PO1	To demonstrate knowledge of business theories and practices.
PO2	To recall key concepts in finance, marketing, and HRM.
PO3	To interpret complex business data.
PO4	To apply theories to analyze real-world problems and to develop practical solutions for business challenges.
PO5	To analyze data to identify patterns and trends.
PO6	To evaluate effectiveness of business strategies.
PO7	To critically assess outcomes of decisions and evaluate strengths and weaknesses of business models.
PO8	To generate innovative solutions to problems and design comprehensive business plans.

4. Programme specific outcomes

The Master of Commerce (M.Com) program is designed to equip students with the knowledge, skills, and competencies necessary to excel in the dynamic field of commerce. Established with the goal of preparing future leaders and professionals for the challenges of the modern business world, the M.Com program at our institution is committed to providing a holistic education that integrates theoretical insights with practical experience. Through a rigorous curriculum and learner-centric pedagogy, our program aims to foster intellectual growth, critical thinking, ethical awareness, and global perspective among students.

In line with this vision, the Programme Specific Outcomes (PSOs) of our M.Com program are carefully crafted to encompass a wide range of objectives, spanning from specialized knowledge acquisition to career readiness and ethical leadership. These PSOs are designed to ensure that graduates emerge from our program not only with a deep understanding of commerce principles but also with the skills and attributes necessary to navigate complex business environments, contribute meaningfully to organizational success, and uphold ethical standards in all professional endeavors.

PSO1	Holistic Professional Development	Graduates will undergo comprehensive development, acquiring specialized knowledge in finance, marketing, and human resource development within the commerce domain. They will also receive practical training and exposure to real-world business scenarios, enhancing their understanding and application of theoretical concepts. Additionally, they will develop strong analytical skills to critically evaluate business problems and propose data-driven solutions. This holistic approach to education will cultivate leadership qualities, ethical awareness, research aptitude, global perspective, entrepreneurial skills, and communication proficiency, preparing students for successful careers in both corporate and academic sectors.
PSO2	Global Competence and Ethical Leadership	Graduates will emerge as globally competent professionals, equipped with specialized knowledge and practical skills in finance, marketing, and human resource development. They will demonstrate advanced analytical skills to address complex business challenges ethically and responsibly, while also exhibiting leadership qualities to lead teams effectively towards organizational objectives. With a strong emphasis on ethical awareness and adherence to professional ethics and values, students will navigate international business environments with integrity and contribute positively to societal well-being. This comprehensive preparation will ensure their readiness for diverse career opportunities and enable them to make meaningful contributions to the global business community.

5. Qualification Descriptors

M.Com 2 year programme is offered by Gurugram University to obtain the Master's degree after graduation. It is aimed at teaching the concepts, practices and skills which are very much essential to command the knowledge in the field of commerce and industry in contemporary business world.

6. Course Outcomes and Mapping Matrix:

- M.Com Programme results in few Course/Learning Outcomes (COs) which are broadly mapped or associated with POs as well as PSOs.
- Mapping is a process of representing the correlation between COs and POs, COs and PSOs in the scale of 1 to 3 as follows.

Scale of Mapping between COs and POs & COs and PSOs

Scale 1	If the contents of course have low correlation (less than 50 %) with the particular Programme Outcomes and particular Programme Specific Outcomes.
Scale 2	If the contents of course have medium correlation (50%-70%) with the particular Programme Outcomes and Programme Specific Outcomes.
Scale 3	If the contents of course have strong correlation (more than 70%) with the particular Programme Outcomes and Programme Specific Outcomes.

Note : The Mapping of Programme Outcomes (POs) and Course Outcomes (COs) of M. Com 2 Year Programme will be done every year independently by the Committee constituted by the Board of Studies and Research by making 360 degree feedback including auditing of previous years question-papers and answer-sheets as well. It will be part of the annual Academic Audit of the Department of Commerce, Gurugram University.

7. Scheme of Master of Commerce
PG A1: Postgraduate Programmes
(Course work only)

Semester 1

Course ID	Course Title	Course Code	L	T	P	L	T	P	Total Credits	MARKS				
			(Hrs)			Credits				TI	TE	PI	PE	Total
Core Course(s)														
241/COM/CC101	Financial Management	20101	3	1		3	1		4	30	70			100
241/COM/CC102	Ethics, Corporate Governance and Sustainability	20102	3	1		3	1		4	30	70			100
241/COM/CC103	Organizational Behavior	20103	3	1		3	1		4	30	70			100
Discipline Specific Elective Courses (select one)														
241/COM/DS104A	Advanced Corporate Accounting	20104A	2	1		2	1		3	25	50			75
241/COM/DS104B	Marketing Research	20104B	2	1		2	1		3	25	50			75
241/COM/DS104C	Strategic Human Resource Management	20104C	2	1		2	1		3	25	50			75
Multidisciplinary Course(s)														
241/COM/MD105	To be selected from Pool	20105							3	25	50			75
Ability Enhancement Course(s)														
241/COM/AE106	To be selected from Pool	20106				2			2	15	35			50
Value-added Course(s)														
241/COM/VA107	To be selected from Pool	20107				2			2	15	35			50
Total Credits									**22**					**550**

L= Lecture; T= Tutorial, P= Practicum; TI= Theory Internal Assessment; TE= Theory End Semester Examination; PI= Practicum Internal; PE= Practicum End Semester examination

Semester 2

Course ID	Course Title	Course Code	L	T	P	L	T	P	Total Credits	MARKS				
			(Hrs)			Credits				TI	TE	PI	PE	Total
Core Course(s)														
241/COM/CC201	Accounting for Managerial Decisions	20201	3	1		3	1		4	30	70			100
241/COM/CC202	Quantitative Techniques	20202	3	1		3	1		4	30	70			100
241/COM/CC203	Global Business Environment	20203	3	1		3	1		4	30	70			100
Discipline Specific Elective Courses (select one)														
241/COM/DS204A	Advanced Management Accounting	20204A	2	1		2	1		3	25	50			75
241/COM/DS204B	Supply Chain Management	20204B	2	1		2	1		3	25	50			75
241/COM/DS204C	Management of Industrial Relations	20204C	2	1		2	1		3	25	50			75
Multidisciplinary Course(s)														
241/COM/MD205	To be selected from Pool	20205							3	25	50			75
Ability Enhancement Course(s)														
241/COM/AE206	To be selected from Pool	20206				2			2	15	35			50
Skill Enhancement Course(s) (select one)														
241/COM/SE207A	To be selected from Pool	20207A				2			2	15	35			50
241/COM/SE207B	To be selected from Pool	20207B				2			2	15	35			50
Total Credits									**22**					**550**

INTERNSHIP* OR FIELD TRAINING OR PROJECT OF 4-6 WEEKS DURING SUMMER VACATION @ 04 CREDITS (PI-30 & PE-70): Total-100

*Internships necessitate a commitment of 120 hours (equivalent to 1 credit: 30 hours of engagement) involving collaboration with local industry, government or private organizations, business entities, artists, craftspeople, and similar entities during the summer vacation. Students enrolled in the postgraduate program have to undertake this internship during the summer break after completing their second-semester examinations. However, students who have gained lateral entry into the third semester and completed an internship of 4-6 weeks during their undergraduate program are exempt from this requirement.

Students can exit the postgraduate program after completing the prescribed courses within one academic year, provided they have earned the required credits/grades according to the program's scheme. The program requires a total of 48 credits, which includes **44 credits** from coursework and an additional 4 credits from a 4-6 week internship, as outlined in the program's scheme. The student will be offered a 'Postgraduate Diploma (One Year) in Commerce'. **NOTE:** The student is required to declare in writing his/her choice for exit at Post Graduate Diploma level at least one month earlier to the commencement of examination of the 2nd semester on completion of which he/she wants to exit, through the respective Head of the Department

Semester 3

Course ID	Course Title	Course Code	L	T	P	L	T	P	Total Credits	MARKS				
			(Hrs)			Credits				TI	TE	PI	PE	Total
Core Course(s)														
241/COM/CC301	Corporate Tax Planning and Management	20301				3	1		4	30	70			100
241/COM/CC302	Security Analysis and Portfolio Management	20302				3	1		4	30	70			100
241/COM/CC303	Business Research Methods	20303				3	1		4	30	70			100
Discipline Specific Elective Courses (select one)														
241/COM/DS304A	Multinational financial Management	20304A				2	1		3	25	50			75
241/COM/DS304B	International Marketing	20304B				2	1		3	25	50			75
241/COM/DS304C	Employee Relationship Management	20304C				2	1		3	25	50			75
Multidisciplinary Course(s)														
241/COM/MD305	To be selected from the pool	20305							3	25	50			75
Skill Enhancement Course(s) (select one)														
241/COM/SE306A	To be selected from the pool	20306A							2	15	35			50
241/COM/SE306B	To be selected from the pool	20306B							2	15	35			50
Value-added Course(s)														
241/COM/VA307	To be selected from the pool	20307							2	15	35			50
Internship/Seminar														
241/COM/SI308S	Seminar	20308S							2			15	35	50
241/COM/SI308I	Internship	20308I							4			30	70	100
Total Credits									**28**					**700**

#Four credits of internship earned by a student during summer internship after 2nd semester will be counted in 3rd semester of a student who pursues 2 year PG Programme without taking exit option.

The seminar paper shall be assessed based on the contents of the paper submitted and its presentation, equally. The assessment will be made by the concerned teacher/advisor/supervisor.

Semester 4

Course ID	Course Title	Course Code	L	T	P	L	T	P	Total Credits	MARKS				
			(Hrs)			Credits				TI	TE	PI	PE	Total
Core Course(s)														
241/COM/CC401	Strategic Management	20401	3	1		3	1		4	30	70			100
241/COM/CC402	Risk Management	20402	3	1		3	1		4	30	70			100
Discipline Specific Elective Courses (select one)														
241/COM/DS403A	Financial Derivatives	20403A	2	1		2	1		3	25	50			75
241/COM/DS403B	Advertising Management	20403B	2	1		2	1		3	25	50			75
241/COM/DS403C	Knowledge Management	20403C	2	1		2	1		3	25	50			75
Multidisciplinary Course(s)														
241/COM/MD404	To be selected from the pool	20404	2	1		2	1		3	25	50			75
Ability Enhancement Course(s)														
241/COM/AE405	To be selected from the pool	20405							2					50
Research Project/ Live project/Field training														
241/COM/RP406	Research Project	20406							6			45	105	150
Total Credits									**22**					**550**

A student of the second year PG Degree Programme will be required to work on the Research Project or do research during 3rd and 4th semesters as mentioned in the credit framework.

Upon successful completion of the prescribed courses over two academic years of a postgraduate program, students will earn the required number of credits/grades according to the program's scheme. The program requires a total of **94 credits**, including a minimum of 45 credits in the relevant discipline and 4 credits from an internship of 4-6 weeks in duration, as outlined in the program's scheme. The student will be offered a ‘Master of Commerce’ Degree.

Multidisciplinary Course from the department for pool of the Courses in the University
(These courses are to be offered to students of different discipline/Subject)

Semester 1

Course Code	Course Title	Course ID	L	T	P	L	T	P	Credits	MARKS				
			(Hrs)			Credits				TI	TE	PI	PE	Total
MDC-1	Entrepreneurship and Innovation Management	241/COM/MD105	2	1		2	1		3	25	50			75

Semester 2

Course Code	Course Title	Course ID	L	T	P	L	T	P	Credits	MARKS				
			(Hrs)			Credits				TI	TE	PI	PE	Total
MDC-2	International Business and Cross-Cultural Management	241/COM/MD205	2	1		2	1		3	25	50			75

Semester 3

Course Code	Course Title	Course ID	L	T	P	L	T	P	Credits	MARKS				
			(Hrs)			Credits				TI	TE	PI	PE	Total
MDC-3	Financial Analysis for stock market	241/COM/MD305	2	1		2	1		3	25	50			75

Semester 4

Course Code	Course Title	Course ID	L	T	P	L	T	P	Credits	MARKS				
			(Hrs)			Credits				TI	TE	PI	PE	Total
MDC-4	Income Tax-Assessment & Procedure	241/COM/MD404	2		1	2		1	3	25	50			75

Skill Enhancement Course from the department for pool of the Courses in the University

(These courses are offered by each department for students of other departments/same department and is designed to provide value-based and/or skill-based knowledge and should contain both theory and lab/hands-on/training/field work.)

Semester 2

Course Code	Course Title	Course ID	L	T	P	L	T	P	Credits	MARKS				
			(Hrs)			Credits				TI	TE	PI	PE	Total
SEC-1A	Entrepreneurial Skills and Business Plan Development	241/COM/SE207A	1	1		1	1		2	15	35			50
SEC-1B	Leadership and Management Skills	241/COM/SE207B	1	1		1	1		2	15	35			50

Semester 3

Course Code	Course Title	Course ID	L	T	P	L	T	P	Credits	MARKS				
			(Hrs)			Credits				TI	TE	PI	PE	Total
SEC-2A	Business Communication and Presentation Skills	241/COM/SE306A	1	1		1	1		2	15	35			50
SEC-2B	Data Analysis with SPSS	241/COM/SE306B	1	1		1	1		2	15	35			50

<u>Value added Course from the department for pool of the Courses in the University</u>
(All the departments will offer VAC for the students of same/other departments)

Semester 1

Course Code	Course Title	Course ID	L	T	P	L	T	P	Credits	MARKS				
			(Hrs)			Credits				TI	TE	PI	PE	Total
VAC-1	Business Ethics based on Indian Knowledge system	241/COM/VA107	2			2			2	15	35			50

Semester 3

Course Code	Course Title	Course ID	L	T	P	L	T	P	Credits	MARKS				
			(Hrs)			Credits				TI	TE	PI	PE	Total
VAC-2	E-filing of returns	241/COM/VA307	1		1	1		1	2	15	35			50

8. INSTRUCTIONS FOR THE EXAMINER:

Instructions for External Examiner: The question paper shall be divided in two sections as follows:

Question paper/Maximum Marks		**70**	**50**	**35**
Section A	Seven/five (7/5) short answer type questions from the whole syllabus carrying equal marks each, this section will be compulsory	7*2=14 Marks	5*2= 10 Marks	7*1=7 Marks
Section B	8 questions (2 questions from each unit). The students will be required to attempt four questions, selecting one from each unit.	14*4= 56 Marks	10*4= 40 Marks	7*4= 28 Marks

Instructions for Internal Examiner: The internal assessment should be spread evenly throughout the semester and must include at least 3 independent components including a mid-term exam. Below are the suggested components for internal marks:

Total Marks	**100**	**75**	**50**	**25**
Internal Assessment	30	25	15	5
Attendance Below 55= 0 Marks Between 55 to < 65= 1Marks Between 65 to < 70 = 2 Marks Between 70 to < 75 = 3 marks Between 75 to < 80= 4 Marks 80 and more than 80 = 5 Marks	5	5	5	5
Assignment/ Presentations/ Seminars/ Role plays/ Case Analysis/ Simulations and Class Participation	5	5	-	-
Sessional Examination*	20	15	10	-

*Sessional examination marks will be based on the best performance out of the two sessional exams conducted within the semester, assessed by the faculty in charge of the courses of study.

SYLLABUS

(Core and Discipline Specific Courses)

SEMESTER 1

Name of Subject: Financial Management	**Maximum Theory Marks: 100 (70+30) (TE+TI+PE+PI= 70+30+0+0)**
Course ID:241/COM/CC101	**Time Allowed: 3 hours**
Credits:04 (L-T-P=3-1-0)	**Course type: Core Course**

Instructions for Paper Setter: The question paper shall be divided into two sections. Section 'A' shall comprise 7 short answer type questions from the syllabus carrying 2 marks each, which shall be compulsory. The answer to each question should not exceed 100 words normally. Section 'B' shall comprise 8 questions (2 questions from each unit). All the questions need to be mapped with Course Outcomes (COs) and need to be specified in the question paper against each question. The students will be required to attempt four questions by selecting one question from each unit. All questions will carry equal marks.

Course Outcomes: After completion of the course, learners will be able to:
CO1: Understand dividend decisions and models in corporate finance.
CO2: Apply knowledge of the determinants of capital structure and analyze EBIT-EPS (Earnings Before Interest and Taxes - Earnings Per Share) relationships.
CO3: Analyze the broad areas and techniques involved in corporate restructuring.
CO4: Evaluate and implement financial restructuring strategies in organizational contexts.

Course Content:

Unit 1: Financial Management: meaning, scope & recent development; Capital Structure Decisions: Concept & importance, Determinants of capital structure, theories of capital structure, optimum capital structure, financial indifference point; Leverage: Operating, financial & combined leverage, EBIT-EPS analysis.
Unit 2: Dividend Decisions: Types & determinants of dividend decisions, Dividend models, corporate dividend practices in India.
Unit 3: Corporate Restructuring: Need and broad areas of corporate restructuring, objectives, techniques of corporate restructuring. Financial Restructuring: Need & steps in financial restructuring, reorganization of capital, buy- back of shares-concept, necessity, and procedure. Financial management of sick units.
Unit 4: Mergers & Takeover: Types & objectives, legal and procedural aspect of mergers and takeover process, valuation & financing of mergers & acquisitions, post-merger problems & reorganization, taxation, and financial aspects of mergers, takeover defenses. An overview of mergers & takeovers in India.

Suggested Readings:

1. Ravi M. Kishore: *Financial Management,* Taxmann Publications Pvt. Ltd., New Delhi.
2. Sinha, Pradip Kumar: Financial Management, Excel Books, New Delhi
3. Van, Horne: *Financial Management and Policy*, Prentice Hall of India, New Delhi.

4. Hampton: *Financial Decision Making*, Prentice Hall of India, New Delhi.
5. Prasanna, Chandra: *Financial Management*, Tata McGraw Hill, New Delhi.
6. Khan, M. Y. and Jain, P.K.: *Financial Management,* Tata McGraw Hill, New Delhi.

Mapping Matrix of Course:241/COM/CC101
CO-PO & CO-PSO Matrix for the Course: Financial Management & Policy

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	3	3	2	2	1	2	2	2	2	2
CO2	3	3	2	3	2	3	2	2	3	3
CO3	2	3	2	3	3	3	3	2	3	3
CO4	2	2	3	3	3	3	3	3	3	3
Average	2.5	2.75	2.25	2.75	2.25	2.75	2.5	2.25	2.75	2.75

Name of Subject: Ethics, Corporate Governance and Sustainbility	Maximum Theory Marks: 100 (70+ 30) (TE+TI+PE+PI=70+30+0+0)
Course ID: 241/COM/CC102	**Time Allowed: 3 hours**
Credits: 04 (L-T-P=3-1-0)	**Course Type: Core Course**

Instructions for Paper Setter: The question paper shall be divided into two sections. Section 'A' shall comprise 7 short answer type questions from the syllabus carrying 2 marks each, which shall be compulsory. The answer to each question should not exceed 100 words normally. Section 'B' shall comprise 8 questions (2 questions from each unit). All the questions need to be mapped with Course Outcomes (COs) and need to be specified in the question paper against each question. The students will be required to attempt four questions by selecting one question from each unit. All questions will carry equal marks.

Course Outcomes: After completion of the course, learners will be able to:
CO1: Understand the role and responsibility of various stakeholders in large corporates and analyze how their interactions shape diverse governance structures globally.
CO2: Apply principles of accountability in corporations towards stakeholders and society, and develop an integrated framework for sustainability.
CO3: Analyze strategies to enhance board performance and contribute effectively as a senior manager or board member.
CO4: Evaluate the rights and responsibilities of shareholders in corporate governance.

Course Content:

Unit 1: Ethics: Meaning, need and importance; Ethical theories and business decisions; Business ethics; Code of ethics - development and implementation; Ethical dilemma in decisions; Whistle blowing - meaning, types, regulations; Whistle blower policy- structure and execution; Insider trading: meaning, prohibition, trading plan, code and policy; Crony capitalism and corporate funding
Unit 2: Concepts and Framework: Company and stakeholders; Ownership and control; Theories and development of corporate governance. Models: Types and basis of adoption; Principals of corporate governance, Implications of corporate scams; Global corporate governance movement; Boards and Directors: Role of Board; Board composition, independence, and committees; Board leadership: Splitting chairman and CEO, CEO succession, Lead director; Building professional boards – directors' selection, executive compensation and stock option, Directors' training and competence, Board diversity, board evaluation; Boards oversight of CEO.
Unit 3: Board Committees and Risk Management: Internal control; IT governance; Reliability of financial statements; Audit and auditors: Selection, rotation and role; Board committees, Audit committee: Composition and role; Risk management; Related party transactions.
Unit 4: Stakeholders and Shareholder: Shareholders rights and responsibilities; Differential voting rights; Voting mechanism; Class action Suit; Rights of minority shareholders; Activism – exit or voice, shareholder proposals, Institutional activism, stewardship code, foreign institutional investors, proxy advisory firms. Corporate social responsibility- meaning and models; CSR and strategy, CSR in India; Sustainability- Roleof company in sustainable development, sustainable reporting, disasters and liability, integrated reporting; Responsible investing.

Suggested Readings:

1. Robert, A., G. Monks and Nell, Minow (2011). Corporate Governance. John, Wiley & Sons. Satheesh, Kumar, T., N. (2010). Oxford Governance SEBI (2015).,
2. Listing Obligations and Disclosure Requirements Regulations Sharma, J., P, (2016).
3. Corporate Governance, Business Ethics and CSR - and Tricker, B. (2012),
4. Corporate Governance. Oxford

Mapping Matrix of Course: 241/COM/CC102

CO-PO & CO-PSO Matrix for the Course: Ethics, Corporate Governance and Stability

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	3	2	2	2	1	2	2	2	3	3
CO2	2	3	2	2	1	2	2	2	3	3
CO3	2	2	3	3	2	3	3	2	3	2
CO4	2	2	3	3	2	3	3	2	3	3
Average	2.25	2.25	2.5	2.5	1.5	2.5	2.5	2	3	2.75

Name of Subject: Organizational Behavior	Maximum Theory Marks: 100 (70+30) (TE+TI+PE+PI= 70+30+0+0)
Course ID:241/COM/CC103	Time Allowed: 3 hours
Credits: 04 (L-T-P=3-1-0)	Course type: Core Course

Instructions for Paper Setter: The question paper shall be divided into two sections. Section 'A' shall comprise 7 short answer type questions from the syllabus carrying 2 marks each, which shall be compulsory. The answer to each question should not exceed 100 words normally. Section 'B' shall comprise 8 questions (2 questions from each unit). All the questions need to be mapped with Course Outcomes (COs) and need to be specified in the question paper against each question. The students will be required to attempt four questions by selecting one question from each unit. All questions will carry equal marks.

Course Outcomes: After completion of the course, learners will be able to:
CO1: Understand the conceptual framework and construct organizational behavior.
CO2: Apply knowledge of the determinants and theories of personality, perception and learning for an individual.
CO3: Analyze group dynamics and evaluate interpersonal processes influencing team effectiveness and organizational performance.
CO4: Evaluate organizational change processes and design appropriate organizational development interventions for enhancing effectiveness.

Course Content:

Unit 1: Organizational Behavior: Concept and significance; Human relations and Organizational Behavior – historical development of Organizational Behavior; Industrial Revolution; Scientific Management; Human Relations Movement; Hawthorne Studies; meaning and definitions of Organizational Behavior; features of OB; basic assumptions; contributing disciplines to OB; emergence of HR and OB; approaches to Organizational Behavior – classical, neo-classical, and modern approaches; scope of OB; fundamental concepts of OB including nature of people and nature of organizations; determinants of Organizational Behavior; significance and criticism of OB.
Unit 2:Personality: Concept of personality; major determinants of personality including biological, socialization, cultural, and situational factors; major personality attributes influencing Organizational Behavior; theories of personality – psychoanalytic theory (Freud), neo-Freudian theories, trait theories, social learning theory, self-theory, need theories, and holistic approaches; personality and Organizational Behavior. Perception: Nature, importance, and process of perception; perceptual selectivity; internal and external factors influencing perception; perceptual distortions; managerial implications of perception; managing the perception process.
Unit 3: Learning: Concept and introduction; theories of learning including classical conditioning, operant (instrumental) conditioning, cognitive learning, and social learning theory; modeling and shaping behavior; application and significance of learning in Organizational Behavior.

Unit 4: Group Dynamics: Concept and components of group dynamics; group norms, roles, status, size, and composition; group leadership; proxemics and group behavior; group cohesiveness, its determinants and consequences; relationship between group cohesiveness and productivity. Organizational Change and Development: Concept, nature, and types of organizational change; models of organizational change; concept, importance, characteristics, and process of organizational development (OD); trends, issues, and challenges in OD.

Suggested Readings:

1. Griffin, Ricky W.: *Organizational Behavior,* Houghton Miffin Co., Boston.
2. Ivancevich, John, and Micheeol T. Matheson: *Organizational Behavior and Management,* Business Publication Inc. Taxas.
3. Koontz, Harold, Cyril O Donnell, and Heinz Weihrich: *Essentials of Management,* Tata McGraw Hill, New Delhi.
4. Luthans, Fred: *Organizational Behavior,* McGraw Hill, New York.
5. Newstrom, John W. and Keith Davis: *Organizational Behavior:* Human Behavior at Work, Tata McGraw Hill, New Delhi.
6. Robbins, Stephen P.: *Organizational Behavior,* Prentice Hall, New Delhi.
7. Singh, Hawa: Organizational Behavior, V.K. Global Publications Private Ltd., New Delhi.

Mapping Matrix of Course:241/COM/CC103
CO-PO & CO-PSO Matrix for the Course: Organizational Behavior

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	3	2	2	2	2	2	1	2	3	2
CO2	3	2	2	3	1	2	2	2	3	2
CO3	2	1	3	3	3	2	2	2	3	3
CO4	2	1	2	3	2	3	3	2	3	3
Average	2.5	1.5	2.25	2.75	2	2.25	2	2	3	2.25

Name of Subject: Advanced Corporate Accounting	Maximum Theory Marks:75 (50+25) (TE+TI+PE+PI= 50+25+0+0)
Course ID:241/COM/DS104A	**Time Allowed: 2 hours**
Credits: 03 (L-T-P=2-1-0)	**Course type: Discipline Specific Elective Course**

Instructions for Paper Setter: The question paper shall be divided into two sections. Section 'A' shall comprise 6 short answer type questions from the syllabus carrying 1 mark each, which shall be compulsory. The answer to each question should not exceed 50 words normally. Section 'B' shall comprise 8 questions (2 questions from each unit). All the questions need to be mapped with Course Outcomes (COs) and need to be specified in the question paper against each question. The students will be required to attempt four questions by selecting one question from each unit. All questions will carry equal marks.

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

CO1: Understand the theoretical foundations of International Financial Reporting Standards (IFRS).

CO2: Apply problem-solving skills related to Holding Company Accounts, Liquidation of Companies, and other accounting scenarios.

CO3: Analyze complex issues in Holding Company Accounts, Liquidation of Companies, and various other accounting contexts.

CO4: Evaluate the effectiveness of applying International Financial Reporting Standards in solving real-world accounting problems.

Course Content:

Unit 1: International Financial Reporting Standards (IFRS): Introduction, Meaning, Scope, An Overview of the International Financial Reporting Standards, IFRS 1 to 13, Role of IASB, Arguments for Global Convergence, Required disclosure as per IFRS, Achievements of IASB and Obstacles in Convergence, Difference between IFRS and Indian Accounting Standards, US GAAP.
Unit 2: Accounting for Group companies: Holding Companies: Definition, Accounts Consolidation, Preparation of Consolidated Balance Sheet, Minority Interest, Pre-acquisition or Capital Profits, Cost of Control or Goodwill, Inter- Company Balance, Unrealised Inter- company profits, Revaluation of assets and liabilities, Bonus Shares, Treatment of Dividend.
Unit 3: Accounting for Corporate Restructuring: Internal, External, Merger and acquisition, Accounting for liquidation of companies, Preparation of Statement of Affairs, Deficiency/Surplus Account - Liquidator's Final Statement of Account, Receiver's Statement of Accounts
Unit 4: Voyage Accounts: Meaning of important terms, Voyage in Progress, Farm Accounts, Characteristics, Advantages and Disadvantages, Final Accounts of Farms.

Suggested Readings:

1.M.C. Shukla and T. S. Grewal, Advanced Accounts, New Delhi, S. Chand and Co
2.R.L. Gupta and M. Radhaswamy, Advanced Accounts, New Delhi, Sultan Chand
3.S.P. Jain and K.L. Narang, Advanced Accounts, Ludhiana, Kalyani Publishers
4.T S Reddy, et.al. Corporate Accounting, Chennai, Margam Publication

Mapping Matrix of Course:241/COM/DS104A
CO-PO & CO-PSO Matrix for the Course: Advanced Corporate Accounting

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	3	2	1	2	1	1	1	1	3	2
CO2	2	2	3	3	3	3	2	2	2	3
CO3	1	1	2	3	3	3	3	2	2	3
CO4	2	1	2	3	3	3	3	3	2	3
Average	2	1.5	2	2.75	2.5	2.5	2.25	2	2.25	2.75

Name of Subject: Marketing Research	**Maximum Theory Marks: 75 (50+25) (TE+TI+PE+PI= 50+25+0+0)**
Course ID:241/COM/DS104B	**Time Allowed: 2 hours**
Credits: 03 (L-T-P=2-1-0)	**Course type: Discipline Specific Elective Course**

Instructions for Paper Setter: The question paper shall be divided into two sections. Section 'A' shall comprise 6 short answer type questions from the syllabus carrying 1 mark each, which shall be compulsory. The answer to each question should not exceed 50 words normally. Section 'B' shall comprise 8 questions (2 questions from each unit). All the questions need to be mapped with Course Outcomes (COs) and need to be specified in the question paper against each question. The students will be required to attempt four questions by selecting one question from each unit. All questions will carry equal marks.

Course Outcomes: After completion of the course, learners will be able to:
CO1: Understand the role and process of marketing research in decision-making.
CO2: Apply research design and data collection methods.
CO3: Analyze data using basic statistical techniques.
CO4: Prepare and present research reports.

Course Content:

Unit 1: Introduction to Marketing Research: Concept, nature, scope, and importance of marketing research; marketing research process; problem identification and formulation; types of research – exploratory, descriptive, and causal; ethical issues in marketing research.
Unit 2: Research Design and Data Collection: Research design: meaning and types; sampling techniques (probability and non-probability); sources of data – primary and secondary; methods of data collection – observation, survey, interview, questionnaire; scaling techniques and questionnaire design.
Unit 3: Data Processing and Analysis: Editing, coding, classification, and tabulation; basic statistical tools – measures of central tendency, dispersion; correlation and simple regression; introduction to hypothesis testing.
Unit 4: Interpretation and Report Writing: Interpretation of data; report writing – structure and types; presentation of findings using charts and tables; applications of marketing research in managerial decision-making.

Suggested Readings:

1. Aaker, David A., V. Kumar and George S. Day: Marketing Research, John Wiley & Sons Inc., New York. Arya, P.P. and Yesh Pal (ed.):
2. Research Methodology in Management, Deep and Deep Publication Pvt. Ltd., New Delhi. Beri, G.C.: Marketing Research, Tata McGraw Hill, New Delhi.
3. Boyd, Westfall and Stasch: Marketing Research, Richard D. Irwin, Homewood, Illinois. Churchill, A. Gilbert Jr.: Marketing Research – Methodological Foundations,
4. The Dryden Press, Orlando. Green and Tull: Research for Marketing Decisions, Prentice Hall of India (P) Ltd., New Delhi.
5. Kothari, C.R.: Research Methodology – Methods and Techniques, Wiley Eastern Ltd., New Delhi.

Mapping Matrix of Course: 241/COM/DS104B

CO-PO & CO-PSO Matrix for the Course: Marketing Research

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	3	3	2	3	2	2	2	3	3	3
CO2	2	3	3	2	3	3	2	2	3	3
CO3	2	3	3	3	3	3	2	3	3	3
CO4	2	2	3	3	3	3	2	3	3	3
Average	2.25	2.75	2.75	2.75	2.75	2.75	2.0	2.75	3.0	3.0

Name of Subject: Strategic Human Resource Management	Maximum Theory Marks: 75 (50+25) (TE+TI+PE+PI= 50+25+0+0)
Course ID:241/COM/DS104C	Time Allowed: 2 hours
Credits: 03 (L-T-P=2-1-0)	Course type: Discipline Specific Elective Course

Instructions for Paper Setter: The question paper shall be divided into two sections. Section 'A' shall comprise 6 short answer type questions from the syllabus carrying 1 mark each , which shall be compulsory. The answer to each question should not exceed 100 words normally. Section 'B' shall comprise 8 questions (2 questions from each unit). All the questions need to be mapped with Course Outcomes (COs) and need to be specified in the question paper against each question. The students will be required to attempt four questions by selecting one question from each unit. All questions will carry equal marks.

Course Outcomes: After completion of the course, learners will be able to:
CO1: Explain and analyze the strategic role of Human Resource Management in contemporary corporate organizations and knowledge-driven environments.
CO2: Apply strategic HRM instruments, frameworks, and practices to support organizational growth and competitive advantage.
CO3: Analyze and evaluate the linkage between organizational strategy and human resource management in achieving strategic goals and objectives.
CO4: Analyze the relationship between HR strategies and business strategies.

Course Content:

Unit-1: HR Environment; HRM in Knowledge Economy; Concept of SHRM; Components, Objectives, Investment Perspective of SHRM, Evolution of SHRM, Strategic HR vs. Traditional HR, Barrier to Strategic HR, Role of HR in Strategic Planning.
Unit-2: Strategic Fit Frameworks: Linking Business Strategy and HR Strategy, HR Bundles Approach, Best Practice Approach, Business Strategy and Human Resource Planning; HRM and Firm Performance Linkages- Measures of HRM Performance; Sustained Competitive Advantages through HR Practices.
Unit-3: HR Systems: Staffing Systems, Reward and Compensation Systems, Employee and Career Development Systems, Performance Management Systems.
Unit-4: Strategic Options and HR Decisions- Downsizing and Restructuring, Domestic and International Labour Market, Mergers and Acquisitions, Outsourcing and Offshoring.

Suggested Readings:

1. Jeffrey A. Mello – Strategic Human Resource Management
2. Tanuja Agarwal – Strategic HRM
3. Dreher & Dougherty – Human Resource Strategy
4. Charles Greer – Strategic HRM
5. Belcourt & McBay – Strategic HR Planning

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Mapping Matrix of Course: 241/COM/DS104C
CO-PO & CO-PSO Matrix for the Course: Strategic Human Resource Management

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	3	2	1	2	1	1	1	1	3	2

CO2	2	2	3	3	3	2	1	2	3	3
CO3	1	1	3	3	3	3	2	2	2	3
CO4	2	1	3	3	2	3	3	2	3	3
Average	2	1.5	2.5	2.75	2.25	2.25	1.75	1.75	2.75	2.75

SEMESTER 2

Name of Subject: Accounting for Managerial Decisions	**Maximum Theory Marks: 100 (70+30) (TE+TI+PE+PI= 70+30+0+0)**
Course ID:241/COM/CC201	**Time Allowed: 3 hours**
Credits:04 (L-T-P=3-1-0)	**Course type: Core Course**

Instructions for Paper Setter: The question paper shall be divided into two sections. Section 'A' shall comprise 7 short answer type questions from the syllabus carrying 2 marks each, which shall be compulsory. The answer to each question should not exceed 100 words normally. Section 'B' shall comprise 8 questions (2 questions from each unit). All the questions need to be mapped with Course Outcomes (COs) and need to be specified in the question paper against each question. The students will be required to attempt four questions by selecting one question from each unit. All questions will carry equal marks.

Course Outcomes: After completion of the course, learners will be able to:
CO1: Understand the concept and scope of management accounting, articulate the role of management, and develop management information systems for business organizations.
CO2: Apply the concept of responsibility accounting to evaluate and improve performance measurement.
CO3: Analyze the preparation and application of budgetary statements, standard-costing, and marginal costing techniques.
CO4: Evaluate and implement recent accounting systems necessary to address the demands of a competitive business environment.

Course Content:

Unit 1: Management Accounting: Meaning, objectives, nature, tools& techniques of management accounting; Installation of management accounting system; Role of management accountant.
Unit 2: Budgeting: Essentials of budgeting; Kinds of budgets; Budgetary control; Zero -base budgeting.
Unit 3: Standard Costing and Variance Analysis: Types of standards, Setting of standards and their revision; Variance analysis – Material, labour and overheads, control of variances.
Unit 4: Marginal Costing and Break-even Analysis: Concept, Marginal costing versus absorption costing, Preparation of income statements, Break-even analysis & Cost-Profit- volume analysis; Composite break-even-point, managerial applications of marginal costing- shutdown or continue, make or buy, repair or renewal, etc.

Suggested Readings:

1. Anthony, Robert: *Management Accounting*, Tarapore -wala, Mumbai**.**
2. Barfield, Jessie, Ceily A. Raiborn and Michael R. Kenney: *COst Accounting: Traditions and Innovations,* South -Western College Publishing, Cincinnati. Ohio.
3. Decoster, Don T. and El den L. Schafer: *Management Accounting: A Decision Emphasis,* John Wiley and Sons Inc., New York.
4. Garrison, Ray H. and Eric W. Noreen: *Management Accounting*, Richard D. Irwin, Chicago.

Mapping Matrix of Course:241/COM/CC201
CO-PO & CO-PSO Matrix for the Course: Accounting for Managerial Decisions

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	3	2	2	3	1	2	1	1	3	2
CO2	2	3	2	2	1	2	2	2	2	3
CO3	2	3	3	2	2	3	3	2	2	2
CO4	2	1	3	2	3	3	3	3	3	3
Average	2.25	2.25	2.5	2.25	1.75	2.5	2.25	2	2.5	2.5

Name of Subject: Quantitative Techniques	**Maximum Theory Marks: 100 (70+30) (TE+TI+PE+PI= 70+30+0+0)**
Course ID:241/COM/CC202	**Time Allowed: 3 hours**
Credits:04 (L-T-P=3-1-0)	**Course type: Core Course**

Instructions for Paper Setter: The question paper shall be divided into two sections. Section 'A' shall comprise 7 short answer type questions from the syllabus carrying 2 marks each, which shall be compulsory. The answer to each question should not exceed 100 words normally. Section 'B' shall comprise 8 questions (2 questions from each unit). All the questions need to be mapped with Course Outcomes (COs) and need to be specified in the question paper against each question. The students will be required to attempt four questions by selecting one question from each unit. All questions will carry equal marks.

Course Outcomes: After completion of the course, learners will be able to:
CO1: Understand the concept and principles of quantitative techniques.
CO2: Apply parametric and non-parametric tests in appropriate contexts.
CO3: Analyze statistical quality control methods and advanced statistical techniques.
CO4: Evaluate the effectiveness and application of different statistical methods in solving real-world problems.

Course Content:

Unit 1: Quantitative Techniques: An introduction to quantitative techniques, classification of quantitative techniques, role / uses of quantitative techniques in business and industry, their functions, their scope and limitations of quantitative techniques.
Unit 2: Analysis of Variance: Introduction, assumptions, Techniques of Analysis of Variance – one way classification and two-way classifications. F-Test.
Unit 3: Non-Parametric Tests: sign-Test, Sign test for paired observations, Wilcoxon signed –rank tests, Wald – Wolfo –Witz test, Kruskal Wallis – Test and The Mann - Whitney – U-Test.
Unit 4: Linear Programming and Network –Analysis. Linear Programming: Uses, applications, data requirement and limitations. Simplex Method. Net Work Analysis: CPM and PERT; Significance of PERT to a Manager Network activity, Network analysis. Critical Path method, Limitations of CPM, Limitations of PERT.

Suggested Readings:

1. Chou-Ya-Lun: Statistical analysis, Holt, Rinchart and winslon.
2. Hooda, R.P: Statistics for Business and Economics, Macmillan India Ltd. New Delhi.
3. Heinz, Kohler: Statistics for Business & Economics, Harper Collins.
4. Hien, L.W: Quantitative approach to Managerial decisions, Prentice Hall, New Jesery. India, Delhi.
5. Lawrence B.Morse: Statistics for Business & Economics, Harper Collins.
6. Levin, Richard I and David S Rubin: Statistics for Management, Prentice Hallof India, Delhi.
7. Watsnam Terry J. and Keith Parramor: Quantitative Methods in Finance, International Thompson Business Press.

8. Ackaff,R.L. and Sasieni, M.W., Fundamentals of Operations Research, John Wiley and sons Inc., New York 1968.

Mapping Matrix of Course:241/COM/CC202
CO-PO & CO-PSO Matrix for the Course: Quantitative Techniques

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	3	2	1	1	1	1	1	1	2	2
CO2	2	3	3	2	3	2	2	2	3	3
CO3	1	2	3	2	3	3	3	2	2	2
CO4	1	2	3	3	3	3	3	3	3	3
Average	1.75	2.25	2.5	2	2.5	2.25	2.25	2	2.5	2.5

Name of Subject: Global Business Environment	Maximum Theory Marks: 100 (70+30) (TE+TI+PE+PI= 70+30+0+0)
Course ID:241/COM/CC203	Time Allowed: 3 hours
Credits:04 (L-T-P=3-1-0)	Course type: Core Course

Instructions for Paper Setter: The question paper shall be divided into two sections. Section 'A' shall comprise 7 short answer type questions from the syllabus carrying 2 marks each, which shall be compulsory. The answer to each question should not exceed 100 words normally. Section 'B' shall comprise 8 questions (2 questions from each unit). All the questions need to be mapped with Course Outcomes (COs) and need to be specified in the question paper against each question. The students will be required to attempt four questions by selecting one question from each unit. All questions will carry equal marks.

Course Outcomes: After completion of the course, learners will be able to:
CO1: Understand the global business environment in commerce.
CO2: Apply knowledge of the global investment environment.
CO3: Analyze foreign market entry strategies.
CO4: Evaluate the effectiveness of different foreign market entry strategies in various business contexts.

Course Content:

Unit 1: International Business: - An overview; Domestic versus International Business; Major risks and challenges of International Business; International Business Environment- Components and determinants; stages of internationalization of business; international business approaches, concept of globalization.
Unit 2: Foreign market entry strategies; country evaluation and selection; factors affecting foreign investment decisions; impact of FDI on home and host countries; types and motives for foreign collaboration; control mechanisms in international Business, India's FDI policy; foreign exchange; Balance of payments.
Unit 3: Global Trading and Investment Environment: World trade in goods and services –Major trends and developments; World trade and protectionism –Tariff and non-tariff barriers; Government intervention in international trade; India's foreign trade policy
Unit 4: Regional Economic Integration: Levels of Regional Economic Integration; Trade creation and diversion effects; Regional Trade Agreements: European Union (EU), ASEAN, SAARC, NAFTA, International Economic institutions: IMF, World Bank, UNCTAD World Trade Organisation (WTO): Functions and objectives of WTO; Agriculture Agreement; GATS; TRIPS; TRIMS

Suggested Readings:

1. Daniels, J.D. and H. LEE Radesbaugh, International Business-Environment and Operation (New Delhi; Pearson Education).
2. Hill, Charles W.L., International Business – competency in the Global marketplace (New Delhi: Tata McGraw Hill).

3. Sundram, Anant K and steward J Black, The International Business environment: Text and Cases (New Delhi: Prentice Hall of India).
4. Sharan, V., International Business: Concept, Environment, and strategy (New Delhi: Person Education)
5. Beth V. Yarbrough and Robert H.Yarbrough, The World Economy – Trade and Finance, Thomson Leaning, Singapore

Mapping Matrix of Course:241/COM/CC203
CO-PO & CO-PSO Matrix for the Course: Global Business Environment

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	3	2	1	2	1	1	1	1	3	3
CO2	2	3	3	3	3	2	2	2	3	3
CO3	1	2	3	3	2	3	3	2	2	2
CO4	1	2	3	3	3	3	3	3	3	3
Average	1.75	2.25	2.5	2.75	2.25	2.25	2.25	2	2.75	2.75

Name of Subject: Advanced Management Accounting	Maximum Theory Marks: 75 (50+25) (TE+TI+PE+PI= 50+25+0+0)
Course ID:241/COM/DS204A	Time Allowed: 2 hours
Credits:03 (L-T-P=2-1-0)	Course type: Discipline Specific Elective Course

Instructions for Paper Setter: The question paper shall be divided into two sections. Section 'A' shall comprise 6 short answer type questions from the syllabus carrying 1 mark each , which shall be compulsory. The answer to each question should not exceed 100 words normally. Section 'B' shall comprise 8 questions (2 questions from each unit). All the questions need to be mapped with Course Outcomes (COs) and need to be specified in the question paper against each question. The students will be required to attempt four questions by selecting one question from each unit. All questions will carry equal marks.

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

CO1: Explain and analyze the concepts, tools, and strategic role of management accounting, including the use of MIS in managerial decision-making.
CO2: Analyze and evaluate financial and non-financial performance measurement techniques, including ROI, EVA, Balanced Scorecard, and responsibility accounting.
CO3: Apply marginal costing and CVP analysis to analyze and evaluate managerial decisions such as pricing, product mix, and capacity utilization.
CO4: Evaluate strategic management accounting tools and design cost management strategies to enhance organizational performance and competitive advantage.

Course Content:

Unit 1: Introduction to Management Accounting: Meaning and importance of Management Accounting; Tools of Management Accounting (Descriptive, Analytical, Diagnostic, and Predictive); Skills required for Management Accountants; Strategic Role of Management Accountants; Functions of Management accountants, Management Information Systems (MIS)
Unit 2: Performance Measurement: Financial and non-financial measurement of performance ROI; Residual Income; KPI-Economic Value Added (EVA); concept and measurement; Balanced Score Card-concepts and objectives; Multiple Score Card measures- New horizons in management control; Responsibility Accounting; Performance Budgeting- ZBB and ABB; Social Cost-benefit Analysis; Modern production Management techniques; Flexible Manufacturing Systems (FMS); TQM.
Unit 3: Marginal Costing and its Application: CVP analysis and decision making; Managerial applications of CVP analysis make or buy decision; Alternative methods of production- Buy or Lease Decision, Shut down or continue, Repair or replace, Accepting bulk orders for Idle capacity Utilization, pricing under different situations; suitable product mix and Key Factor analysis.
Unit 4: Strategic management accounting: concept and scope; tools and techniques – Activity-Based Costing (ABC), Target Costing, Life Cycle Costing, Benchmarking, Balanced Scorecard; value chain analysis; role of management accounting in strategic decision-making. Contemporary issues in Accounting-Human resource accounting, Inflation accounting, Social accounting, forensic accounting

Suggested Readings:

1. J.K.Aggarwal, R.K.Aggarwal, M.L.Sharma – Accounting for Managerial Decisions – Ramesh Book Depot., Jaipur.
2. R.Kishore – Advance Management Accounting – Taxamn allied Services Pvt. Ltd.
3. M.Y.Khan, P.K.Jain – Management Accounting – Tata Mcgraw Hill.
4. Horngren, Sundem, Stratton – Introduction to Management Accounting - Pearson Education
5. S.N.Mittal – Accounting & Financial Management – Shree Mahavir Book Depot, Nai Sarak, New Delhi.
6. Anthony, Robat N., Hawkins and Merchant Management Accounting

Mapping Matrix of Course: 241/COM/DS204A
CO-PO & CO-PSO Matrix for the Course: Advanced Management Accounting

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	3	2	2	3	2	2	1	2	3	3
CO2	3	3	3	3	3	2	2	2	3	3
CO3	2	2	3	3	3	3	2	2	2	2
CO4	2	2	3	3	3	3	3	3	3	3
Average	2.5	2.25	2.75	3	2.75	2.5	2.25	2.25	2.75	2.75

Name of Subject: Supply Chain Management	Maximum Theory Marks: 75 (50+25) (TE+TI+PE+PI= 50+25+0+0)
Course ID:241/COM/DS204B	**Time Allowed: 2 hours**
Credits:03 (L-T-P=2-1-0)	**Course type: Discipline Specific Elective Course**

Instructions for Paper Setter: The question paper shall be divided into two sections. Section 'A' shall comprise 6 short answer type questions from the syllabus carrying 1 mark each , which shall be compulsory. The answer to each question should not exceed 100 words normally. Section 'B' shall comprise 8 questions (2 questions from each unit). All the questions need to be mapped with Course Outcomes (COs) and need to be specified in the question paper against each question. The students will be required to attempt four questions by selecting one question from each unit. All questions will carry equal marks.

Course Outcomes: After completion of the course, learners will be able to:
CO1: Understand fundamental supply chain management and logistics concepts at both macro and micro levels.
CO2: Apply understanding of Relationship Marketing in the context of Supply Chain Management (SCM).
CO3: Analyze the foundational role of logistics in procurement, transportation, warehousing, and inventory management.
CO4: Evaluate Performance Measurement techniques, Supply Chain Metrics (KPIs), Balanced Scorecard Approach, and Benchmarking in optimizing supply chain effectiveness.

Course Content:

Unit 1: Supply chain management**:** concept and importance; SCM vs physical distribution approach; integrating inbound and outbound logistics. Customer Focus in Supply Chain, Supply Chain and customer satisfaction; SCM and profitability. Role of SCM in a firm, and economy. SCM and Marketing mix. Coordination function of SCM. SCM - Total cost concept; Systems Approach to SCM. Marketing channels- Functions, types and role. Integrating marketing channels with marketing mix; marketing channels and retailing strategy.
Unit 2: Supply chain as value delivery system, Vendor Relationships, Distribution Channel Design, Information Flow in Supply Chain, Inter-functional coordination, Inter-corporate cooperation. System Elements of SCM.
Unit 3: Transportation- Considerations in selecting the right mode; Multimodal Transportation; Documentation; Warehousing- types, site selection and management; Material Handling, Customer Service-strategy and practices. Order processing.
Unit 4: Product and Process Design for SCM. SCM and Information Technology, IT Enabled Supply Chain Management, Inter-firm Integration: Implementation Issues, Application of ERP, JIT and Quality Management, Optimization of Supply Chain; Third party logistics – an overview. Supply Chain Management in the Indian Environment.

Suggested Readings:

1. Chopra, S. & Meindl, P. (2007). Supply Chain Management: Strategy, Planning and Operation, Pearson Education.

2. Hult, M. G., Closs, D., Frayer, D. Global (2014). Supply Chain Management: Leveraging Processes, Measurements, and Tools for Strategic Corporate Advantage. Mc Graw Hill Ltd
3. Shapiro, J.F. (2007). Modelling the Supply Chain, Cengage Learning.
4. Simchi-Levi, D., Kaminsky, P., Simchi-Levi, E. & Ravi, Shankar (2008). Designing and Managing the Supply Chain. Tata McGraw Hill Education Private Limited.

Mapping Matrix of Course:241/COM/DS204B
CO-PO & CO-PSO Matrix for the Course: Supply Chain Management

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	3	3	3	3	2	2	2	2	3	3
CO2	2	2	2	2	2	2	2	2	2	2
CO3	2	2	2	3	3	2	3	3	2	2
CO4	3	3	3	3	2	3	2	2	3	3
Average	2.5	2.5	2.5	2.75	2.25	2.25	2.25	2.25	2.5	2.5

Name of Subject: Management of Industrial Relations	Maximum Theory Marks: 75(50+25) (TE+TI+PE+PI= 50+25+0+0)
Course ID:241/COM/DS204C	Time Allowed: 2 hours
Credits:03 (L-T-P=2-1-0)	Course type: Discipline Specific Elective Course

Instructions for Paper Setter: The question paper shall be divided into two sections. Section 'A' shall comprise 6 short answer type questions from the syllabus carrying 1 mark each , which shall be compulsory. The answer to each question should not exceed 100 words normally. Section 'B' shall comprise 8 questions (2 questions from each unit). All the questions need to be mapped with Course Outcomes (COs) and need to be specified in the question paper against each question. The students will be required to attempt four questions by selecting one question from each unit. All questions will carry equal marks.

Course Outcomes: After completion of the course, learners will be able to:
CO1: Understand the importance of maintaining and developing healthy relations between employees and employers in industrial relations.
CO2: Apply understanding of industrial relations within the context of emerging socio-economic scenarios.
CO3: Analyze the dynamics of industrial conflicts and their impact on workplace relations.
CO4: Evaluate strategies for managing and resolving industrial conflicts to foster productive and harmonious work environments.

Course Content:

Unit 1: Industrial Relations Perspectives: Concept, Scope & Objectives, Industrial Relations & Emerging Socio-economic Scenario, Industrial Relations & the State Industrial Relations in India, Emerging trends in Industrial Relations, Industrial Relations and technological change.
Unit 2: Trade Unions: Functions and Objectives; Development of trade Unions in India; Pattern of trade Unions in structure, Central trade Union organization; Registration and Recognition of trade Unions; Management of trade Unions; Problems of India trade Union Movement; White collar and Managerial trade Unions; Employers Association; Trade Union response toward liberalization and technological change. Employee response to industrial restricting and organization re-engineering. Future of Trade Unions.
Unit 3: Dynamics of Industrial Conflicts: Discipline and Grievance Management. Nature and types of collective bargaining; emerging trends in collective Bargaining, Productivity bargaining, negotiation and collective bargaining settlement, Settlement Machinery.
Unit 4: Co-ownership Management: Concept, Significance and Historical Development; Types of workers participation in Management (WPM), Practices; Level of Participation; Models in WPM; Co- ownership Forms of WPM. Issues in Labour Flexibility participation; Strategies and Planning for Implementing WPM effectively; Empowerment and Quality Management.

Suggested Readings:

1. Ramaswamy, E.; Managing Human Resources, New Delhi, Oxford University Press.
2. Venkata Ratnam, C.S. and Sinha, Pravin, Trade Unions Challenges at the Deginning of 21st Century, IIRA Excel Books, New Delhi.

3. Monappa, A., Industrial Relations, Tata McGraw Hill, New Delhi.
4. Dutta, S.K., Guide to Disciplinary Action, Tata McGraw Hill, New Delhi.
5. Venkataratnam, C.S., Globalization &Labour Management Relations, Response Books, New Delhi.

Mapping Matrix of Course:241/COM/DS204C
CO-PO & CO-PSO Matrix for the Cours: Management of Industrial Relations

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	3	3	2	3	2	1	2	2	3	3
CO2	3	3	3	3	3	2	2	3	3	3
CO3	2	2	3	3	3	3	3	2	2	2
CO4	2	2	3	3	3	3	3	3	3	3
Average	2.5	2.5	2.75	3	2.75	2.25	2.5	2.5	2.75	2.75

SEMESTER 3

Name of Subject: Corporate Tax Planning and Management	**Maximum Theory Marks: 100 (70+ 30) (TE+TI+PE+PI=70+30+0+0)**
Course ID: 241/COM/CC301	**Time Allowed: 3 hours**
Credits: 04 (L-T-P=3-1-0)	**Course Type: Core Course**

Instructions for Paper Setter: The question paper shall be divided into two sections. Section 'A' shall comprise 7 short answer type questions from the syllabus carrying 2 marks each, which shall be compulsory. The answer to each question should not exceed 100 words normally. Section 'B' shall comprise 8 questions (2 questions from each unit). All the questions need to be mapped with Course Outcomes (COs) and need to be specified in the question paper against each question. The students will be required to attempt four questions by selecting one question from each unit. All questions will carry equal marks.

Course Outcomes: After completion of the course, learners will be able to:
CO1: Understand the fundamental principles underlying corporate tax laws.
CO2: Apply deep knowledge of the latest provisions in corporate tax law.
CO3: Analyze strategies and techniques involved in corporate tax planning and management.
CO4: Evaluate the effectiveness of corporate tax strategies in achieving organizational goals.

Course Content:

Unit 1: Fundamentals of Corporate Tax Planning: Meaning and scope of tax planning, Objectives, significance of tax planning in corporate context ,Forms and approaches to tax planning, Distinction between tax planning, tax avoidance and tax evasion, Concept and role of tax management
Unit 2: Tax Planning with Reference to Business Structure: Deductions related to investment in specified businesses, Deductions available on profits and gains from specified business, Tax incentives available to start-ups, Tax provisions in respect of Tax incentives available to exporters
Unit 3: Tax Planning with Reference to Business Location: Tax provisions for units established in Special Economic Zones (SEZs) and Free Trade Zones, Tax provisions for infrastructure development, Tax Incentives for investments in notified backward regions
Unit 4: Tax Planning in Corporate Decisions and Business Restructuring: Tax considerations in lease versus ownership decisions, Tax implications in make-or-buy and shut-down or continue decisions, Treatment of sale of assets used in scientific research ; Tax aspects of capital structure and dividend decisions, Inter-corporate dividends and issue of bonus shares; Tax implications of amalgamation and foreign collaborations, Tax considerations in and joint ventures; Demerger and slump sale: concepts and tax treatment

Suggested Readings:

1. Mehrotra, H.C. and Goyal, S.P., Corporate Tax Planning and Management, Shahitya Bhawan,Agra.
2. Singhania,Vinod K. and Singhania, Monica: Corporate Tax Planning and Business Tax Procedures, Taxmann Publication, New Delhi
3. Ahuja G.K.and Gupta, Ravi: Systematic Approach to Income Tax and Central Sales Tax, Bharat Law House, New Delhi.
4. Income Tax Act, Income Tax Rules and Annual Finance Act. Lakhotia, R.N: Corporate Tax Planning, Vision Publications, Delhi.

Mapping Matrix of Course: 241/COM/CC301

CO-PO & CO-PSO Matrix for the Course: Corporate Tax Planning and Management

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	3	2	1	1	1	1	1	1	3	2
CO2	3	3	1	2	1	2	2	1	3	3
CO3	2	2	3	3	3	3	2	2	3	3
CO4	1	1	2	3	3	3	3	3	2	3
Average	2.25	2	1.75	2.25	2	2.25	2	1.75	2.75	2.75

Name of Subject: Security Analysis and Portfolio Management	Maximum Theory Marks: 100 (70+30) (TE+TI+PE+PI= 70+30+0+0)
Course ID: 241/COM/CC302	**Time Allowed: 3 hours**
Credits:04 (L-T-P=3-1-0)	**Course type: Core Course**

Instructions for Paper Setter: The question paper shall be divided into two sections. Section 'A' shall comprise 7 short answer type questions from the syllabus carrying 2 marks each, which shall be compulsory. The answer to each question should not exceed 100 words normally. Section 'B' shall comprise 8 questions (2 questions from each unit). All the questions need to be mapped with Course Outcomes (COs) and need to be specified in the question paper against each question. The students will be required to attempt four questions by selecting one question from each unit. All questions will carry equal marks..

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

CO1: Explain and analyze the structure and functioning of financial markets and various investment avenues.

CO2: Apply valuation models and techniques to analyze and assess the value of financial securities.

CO3: Analyze risk and return frameworks and evaluate investment alternatives based on risk-return trade-offs.

CO4: Evaluate portfolio construction strategies and design effective portfolio management plans for optimal returns.

Course Content:

Unit 1: Investment Environment & Financial Markets- Investment: Meaning, Nature, and Scope, Investment Alternatives: Financial vs Real Assets, Investment Process and Speculation vs. Investment, Financial Markets: Primary and Secondary Markets, Capital Market Instruments (Equity, Bonds, Debentures, Derivatives), Role of Stock Exchanges (BSE, NSE), SEBI: Functions and Regulatory Framework, Risk and Return: Concept and Measurement
Unit 2: Security Analysis- Fundamental & Technical Analysis: Economic Analysis (GDP, Inflation, Interest Rates), Industry Analysis, Company Analysis (Financial Statements, Ratios), Dow Theory, Charts (Line, Bar, Candlestick), Moving Averages and Trends, Efficient Market Hypothesis (EMH): Weak, Semi-strong, Strong Forms
Unit 3: Valuation of Securities- Equity Valuation Models: Dividend Discount Model (DDM), Earnings Capitalization Model, Bond Valuation: Yield to Maturity (YTM), Bond Pricing and Interest Rate Relationship Risk and Return Analysis: Expected Return, Standard Deviation, Beta Concept, Capital Asset Pricing Model (CAPM) – Concept and Application
Unit 4: Portfolio Management- Portfolio: Meaning and Objectives, Portfolio Selection: Markowitz Model (Modern Portfolio Theory), Efficient Frontier, Diversification and Risk Reduction, Portfolio Revision Techniques, Portfolio Evaluation: Sharpe Ratio, Treynor Ratio, Jensen's Alpha, Behavioral Finance: Concept and Biases, Mutual Funds: Types and Performance Evaluation

Suggested Readings:

1. Prasanna Chandra – *Investment Analysis and Portfolio Management*
2. V.K. Bhalla – *Investment Management*
3. Donald Fischer & Ronald Jordan – *Security Analysis and Portfolio Management*
4. Hirt & Block – *Fundamentals of Investment Management*

Mapping Matrix of Course: 241/COM/CC302
CO-PO & CO-PSO Matrix for the Course: Security Analysis and Portfolio Management

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	3	2	2	3	2	1	1	2	3	2
CO2	3	3	2	3	2	2	1	2	3	3
CO3	2	2	3	3	3	3	2	2	3	3
CO4	2	2	3	3	3	3	2	3	3	3
Average	2.5	2.25	2.5	3	2.5	2.25	1.5	2.25	3	2.75

Name of Subject: Business Research Methods	Maximum Theory Marks: 100 (70+ 30) (TE+TI+PE+PI=70+30+0+0)
Course ID: 241/COM/CC303	**Time Allowed: 3 hours**
Credits: 04 (L-T-P=3-1-0)	**Course Type: Core Course**

Instructions for Paper Setter: The question paper shall be divided into two sections. Section 'A' shall comprise 7 short answer type questions from the syllabus carrying 2 marks each, which shall be compulsory. The answer to each question should not exceed 100 words normally. Section 'B' shall comprise 8 questions (2 questions from each unit). All the questions need to be mapped with Course Outcomes (COs) and need to be specified in the question paper against each question. The students will be required to attempt four questions by selecting one question from each unit. All questions will carry equal marks.

Course Outcomes: After completion of the course, learners will be able to:
CO1: Understand the significance of Research and Research Methodology, and analyze challenges in conducting social science research in India.
CO2: Apply skills to formulate a Research Problem and develop a Research Design.
CO3: Analyze and determine appropriate sample sizes aligned with the research problem and design.
CO4: Evaluate methods to collect, tabulate, and analyze both primary and secondary data for research purposes.

Course Content:

Unit 1: Introduction to Business Research: Defining Research; Types of Research-Basic and Applied Research; Process of Research; Features of a Good Research Study; Research Applications in Business Decisions. Formulation of the Research Problem and Development of the Research Hypotheses: Problem Identification and definition; Process of Problem Identification; Developing a research proposal; Formulation of the Research Hypotheses
Unit 2: Research Design: The Nature of Research Designs; Process of Formulation of Research Design; Classification: Exploratory, Two-tiered, Experimental and Descriptive Research Design for Hypothesis Testing or Experimental Research Studies: Concept and Classification of Experimental Designs; Validity in Experimentation; Factors affecting Internal Validity of Experiment; Factors affecting External Validity of Experiment; Methods to Control Extraneous Variables and Environments of Conducting Experiments.
Unit 3: Data Collection Methods: Classification of Data; Research Applications of Secondary and Primary Data; Secondary data sources and usage; Online data sources; Qualitative Method of Data Collection: observation method, Content Analysis, Focus Group Method, Personal Interview Method and Projective Techniques; Primary data collection methods- questioning techniques, online surveys; Questionnaire Design Procedure. Sampling Plan: Universe, Sample vs. Census; Sample Frame and Sampling Unit; Sampling Design; Sampling Techniques; Sample size

Unit 4: Basic concepts and applications of multivariate analysis, Analysis of variance, multiple regression, factor analysis, cluster analysis, discriminant analysis and conjoint analysis.

Suggested Readings:

1. Dr Deepak Chawla & Neena Sondhi. Research Methodology-Concepts and Cases. Vikas Publications.
2. Hooda, R.P. Statistics for Business and Economics, Macmillan India, New Delhi.
3. S.N.Murthy and U Bhojanna. Business Research Methods. Excel publishing House.
4. K.V. Rao. Research Methodology in Commerce and Management. Sterling Publications.
5. Donald R Cooper and Pamela S Schindler. Business Research Methods. McGraw Hill.
6. K.N. Krishnaswamy, AppaIyerSivakumar and M. Mathirajan. Management Research Methodology, Pearson Education.
7. Dr V.P. Michael. Research Methodology in Management. Himalaya Publishing House

Mapping Matrix of Course: 241/COM/CC303
CO-PO & CO-PSO Matrix for the Course: Business Research Methods

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	3	2	2	2	1	2	2	2	3	3
CO2	2	3	2	2	1	2	2	2	3	2
CO3	2	2	3	3	3	2	2	2	3	3
CO4	2	2	2	3	3	3	2	3	3	3
Average	2.25	2.25	2.25	2.5	2	2.25	2	2.25	3	2.75

Name of Subject: Multinational Financial Management	Maximum Theory Marks: 75 (50+ 25) (TE+TI+PE+PI=50+25+0+0)
Course ID: 241/COM/DS304A	**Time Allowed: 2 hours**
Credits: 03 (L-T-P=2-1-0)	**Course Type: Discipline Specific Elective Courses**

Instructions for Paper Setter: The question paper shall be divided into two sections. Section 'A' shall comprise 6 short answer type questions from the syllabus carrying 1 mark each , which shall be compulsory. The answer to each question should not exceed 100 words normally. Section 'B' shall comprise 8 questions (2 questions from each unit). All the questions need to be mapped with Course Outcomes (COs) and need to be specified in the question paper against each question. The students will be required to attempt four questions by selecting one question from each unit. All questions will carry equal marks.

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

CO1: Explain and analyze the structure, functions, and instruments of financial markets and various investment avenues.
CO2: Apply security valuation techniques to analyze and determine the intrinsic value of financial assets.
CO3: Analyze risk and return frameworks and evaluate investment alternatives based on risk-return trade-offs.
CO4: Evaluate portfolio construction strategies and design efficient portfolios using modern portfolio management techniques.

Course Content:

Unit 1 Financing Foreign Operations I : Short-Term financing, Financing the Foreign Trade; International Banking (including Baker –Plan and Macro Prudential Indicators). Eurocurrency- market (including instruments and interest rates), Commercial Borrowings and Euro-Issues.
Unit 2 Financing Foreign Operations II: Special Financing Vehicles; Designing a Global Financing Strategy; Interest rate and Currency Swaps (including parallel and Back-to-Back loans)
Unit 3: MNCs and International Taxation; Various models of Treaties on Taxation; Meaning and computation of Arm's length price, Transfer pricing, International portfolio investment:- Measurement of total returns, Benefits of international equity financing, International bond investing and optional international asset allocation.
Unit 4: Measurement and management of political risk in foreign investment; International bank crisis, Depositories: Global Depository Receipts and American Depository Receipts, Country Risk Analysis in International Banking, Euro and its implications for Indian banking.

Suggested Readings:

1. Apte, P.G: *International Financial Management*, Tata McGraw Hill, New Delhi.
2. Buckley, Adrian: *Multinational Finance*, Prentice Hall, New Delhi.

3. Eitman, D.K. and A.I Stenehill: *Multinational Business Cash Finance*, Addison Wesley, New York.

4. Henning, C.N., W Piggot and W .H Scott: *International Financial Management*, McGraw Hill, International Edition.
5. Levi, Maurice D: *International Finance*, McGraw- Hill, International Edition.
6. O'Connor DJ, Bueso AT: *International Dimensions of Financial Management*; Macmillan, New Delhi. Pilbeam Keith: *International Finance;* MacMillan Press, Hong Kong.
7. New Delhi. Zeneff, D. and J Zwick: *International Financial Management,* Prentice Hall, International Edition.

Mapping Matrix of Course: 241/COM/DS304A
CO-PO & CO-PSO Matrix for the Course: Multinational Financial Management

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	3	2	1	1	1	1	2	1	3	2
CO2	2	2	2	2	1	2	2	1	2	2
CO3	2	2	3	3	3	2	3	1	2	2
CO4	1	2	3	3	2	3	3	1	2	3
Average	2	2	2.25	2.25	1.75	2	2.5	1	2.25	2.25

Name of Subject: International Marketing	Maximum Theory Marks: 75 (50+ 25) (TE+TI+PE+PI=50+25+0+0)
Course ID: 241/COM/DS304B	**Time Allowed: 2 hours**
Credits: 03 (L-T-P=2-1-0)	**Course Type: Discipline Specific Elective Courses**

Instructions for Paper Setter: The question paper shall be divided into two sections. Section 'A' shall comprise 6 short answer type questions from the syllabus carrying 1 mark each , which shall be compulsory. The answer to each question should not exceed 100 words normally. Section 'B' shall comprise 8 questions (2 questions from each unit). All the questions need to be mapped with Course Outcomes (COs) and need to be specified in the question paper against each question. The students will be required to attempt four questions by selecting one question from each unit. All questions will carry equal marks.

Course Outcomes: After completion of the course, learners will be able to:
CO1: Understand the concept and nature of international marketing, including the international marketing environment and its components. Critically assess the suitability of different modes of entry into international markets. **CO2:** Analyze decisions related to international product planning and pricing strategies.
CO3: Explain methods for promoting products in foreign markets and analyze the issues involved in designing international promotion strategies.
CO4: Describe decisions related to international channel and physical distribution strategies.

Course Content:

Unit 1: Introduction: Importance and scope of international marketing; International market- orientation and involvement; International marketing management process - An overview, International marketing information system. International Marketing Environment: Typology of international marketing environment; Influence of foreign market's physical, economic, socio- cultural, political and legal environments on international marketing decisions; Global trading environment and developments. International Market Segmentation, Targeting and Positioning; Screening and selection of foreign markets; International market entry strategies – Exporting, licensing, contract manufacturing, joint venture, operating through wholly -owned subsidiaries.
Unit 2: International Product Planning and Pricing Decisions: Major product decisions –product quality, design, labeling, packaging, branding and product support services; Issue of product standardization vs. adaptation; International trade product life cycle; New product development. Pricing Decisions for International Markets: Factors influencing international price determination; International pricing process, policies and strategies; Delivery terms and currency for export price quotations; Standardised vs. differentiated pricing strategies; Transfer pricing.
Unit 3: International promotion strategies: Communications across countries - Complexities and issues; Country-of-origin effects and strategies for dealing with adverse country-of-origin effects; International promotion mix: Concept, tools and their key features; Developing international promotion campaign; Standardization vs. adaptation issue; Planning for direct mail, sales literature, trade fairs and international advertising; International sales force management: Process and major issues
Unit 4: International Distribution Decisions: Distribution channel strategy; Different types of international distribution channels, their roles and functions; Selection and management of overseas middlemen; International distribution logistics - inventory management, transportation, warehousing, and insurance

Suggested Readings:

1. Cateora, Phillip R., Grahm, John L. & Gilly, Mary (2016). International Marketing. Tata McGraw Hill.
2. Czinkota, Michael R. & Ronkainon, Illka A. (2013). International Marketing. Cengage Learning.
3. Joshi, Rakesh M. (2014). International Marketing. Oxford University Press.
4. Keegan, Warran J. & Green, Mark C. (2015). Global Marketing. Pearson.
5. Onkvist, Sak & Shaw, John J. (2009). International Marketing; Analysis and Strategy. Psychology Press.
6. Terpstra, Vern Foley, James & Sarathy, Ravi (2012). International Marketing. Naper Press.

Mapping Matrix of Course: 241/COM/DS304B
CO-PO & CO-PSO Matrix for the Course: International Marketing

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	3	3	2	2	1	2	1	2	3	2
CO2	2	2	2	2	2	3	2	2	2	2
CO3	1	2	2	2	1	2	2	2	2	2
CO4	1	2	2	2	2	2	3	2	2	3
Average	1.75	2.25	2	2	1.5	2.25	2	2	2.25	2.25

Name of Subject: Employee Relationship Management	Maximum Theory Marks: 75 (50+ 25) (TE+TI+PE+PI=50+25+0+0)
Course ID: 241/COM/DS304C	Time Allowed: 2 hours
Credits: 03 (L-T-P=2-1-0)	Course Type: Discipline Specific Elective Courses

Instructions for Paper Setter: The question paper shall be divided into two sections. Section 'A' shall comprise 6 short answer type questions from the syllabus carrying 1 mark each , which shall be compulsory. The answer to each question should not exceed 100 words normally. Section 'B' shall comprise 8 questions (2 questions from each unit). All the questions need to be mapped with Course Outcomes (COs) and need to be specified in the question paper against each question. The students will be required to attempt four questions by selecting one question from each unit. All questions will carry equal marks.

Course Outcomes: After completion of the course, learners will be able to:
CO1: Explain and analyze the concepts, evolution, and strategic framework of Employee Relations, including policies, processes, organizational culture, and the changing role of ER managers.
CO2: Analyze employee discipline, grievance handling mechanisms, and Workers' Participation in Management (WPM), and evaluate their effectiveness in maintaining industrial harmony.
CO3: Analyze key labour legislations related to employee relations, working conditions, wages, and social security, and evaluate their role in protecting employee rights.
CO4: Analyze the provisions of the POSH Act and evaluate organizational practices to design strategies for ensuring a safe, ethical, and harassment-free workplace.

Course Content:

Unit 1: Introduction: Concept and importance of Employee relations, comparison between Industrial relations and Employee relations, paradigm shift from IR to ER; Employee Relations Management at Work: A strategic frame work, policies and processes, culture and employee relations, the role of ER manager, the future of employee relations, Changing characteristics of industrial employees.
Unit 2: Employee Discipline and Grievance: Causes of grievance, Grievance redressal mechanism, Precautions in grievance handling; Code of Discipline- Industrial Employment (SO) Act, 1946, Disciplinary policies and procedures; Worker's participation in Management: Introduction and concept - determinants, forms and level of participation -Sachar and Verma Committees, workers' participation in management in India.
Unit 3: Employee Relations and Legislations: Regulations of employee relations- ID Act, 1947; Regulations of working conditions- Factories Act, 1948, Contract Labour Act, 1970, Shops and Establishments Act, 1953; Regulations of social securities- ESI Act, 1948, Workmen Compensation Act, 1923, Payment of Gratuity Act, 1972. Regulations of wage- Payment of Wages Act, 1936, Minimum Wages Act, 1948, Payment of Bonus Act, 1965.
Unit 4: Prevention of Sexual harassment (POSH Act) at workplace: Meaning and significance, Employer responsibility to create harassment free work place; Training of employees for good behaviour, modifying service rules to include sexual harassment as misconduct, Punishing the perpetrator and protecting the victim

Suggested Readings:

1. Singh P.N. and Neeraj Kumar- Employee Relations Management - Pearson Education, Noida,
2. Sahoo D P (2020), Employee Relations Management: Sage Publications India Private Ltd.
3. Chitra V. & Shanthi R. (2019), Employee Relationship Management: Mjp Publishers Pvt. Ltd.

4. ArunMonappa- Industrial Relations, TataMc.GrawHill- New Delhi.
5. Sinha P.R.N, Sinha I.B and Shekhar S.P-Industrial Relations- Pearson Education

Mapping Matrix of Course: 241/COM/DS304C
CO-PO & CO-PSO Matrix for the Course: Employee Relationship Management

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	3	2	1	1	1	1	1	1	2	2
CO2	2	2	2	2	2	2	2	1	2	2
CO3	2	2	3	2	2	3	2	1	2	2
CO4	2	2	2	3	3	3	3	2	3	3
Average	2.25	2.00	2.00	2.00	2.00	2.25	2.00	1.25	2.25	2.25

SEMESTER 4

Name of Subject: Strategic Management	**Maximum Theory Marks: 100 (70+ 30) (TE+TI+PE+PI=70+30+0+0)**
Course ID: 241/COM/CC401	**Time Allowed: 3 hours**
Credits: 04 (L-T-P=3-1-0)	**Course Type: Core Course**

Instructions for Paper Setter: The question paper shall be divided into two sections. Section 'A' shall comprise 7 short answer type questions from the syllabus carrying 2 marks each, which shall be compulsory. The answer to each question should not exceed 100 words normally. Section 'B' shall comprise 8 questions (2 questions from each unit). All the questions need to be mapped with Course Outcomes (COs) and need to be specified in the question paper against each question. The students will be required to attempt four questions by selecting one question from each unit. All questions will carry equal marks.

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

CO1: Grasp the role and significance of Strategic Management in organizational strategy.
CO2: Apply strategic thinking at Corporate, Business, and Functional levels.
CO3: Analyze strategic management models to enhance organizational decision-making.
CO4: Evaluate organizational responses to rapid environmental changes using strategic management principles.

Course Content:
CO1. Describe the role of Strategic Management
CO2. Understand various levels at which Strategy exist namely Corporate, Business and Functional level
CO3. Help students learn strategic management models
CO4. Analyze how organizations make decisions in response to rapid changes that occur due to environmental changes.

Unit 1: Introduction: concept, role, benefits of strategy; Strategic management process; Approaches to strategic decision making;. Strategic intent; strategy and corporate governance Environmental Analysis: Analysis of broad environment:; Environmental scanning techniques- ETOP, PEST and SWOT (TOWS) Matrix; Michael Porter's Diamond framework; Analysis of operating environment - Michael Porters model of industry analysis; Strategic group analysis; Analysis of internal environment.
Unit 2: Strategic Choices: Strategic options at corporate level: Growth, stability and retrenchment strategies; Corporate restructuring; Strategic options at business level- Michael porters' competitive strategies and cooperative strategies; Evaluation of strategic alternatives – Product portfolio models (BCG matrix, GE Matrix, etc.)
Unit 3: Situation Specific Strategies: Strategies for situation like competing in emerging industries, maturing and declining industries, fragmented industries, hyper –competitive industries and turbulent industries; Strategies for industry leaders, runner -up firms and weak businesses.
Unit 4: Strategic Issues and Alternatives in Globally Competitive Markets: internationalization; International entry options; Outsourcing strategies; strategic issues in managing technology and innovation, Strategic implementation, evaluation and control

Suggested Readings:

1. Davidson, W. H. (2013). Global Strategic Management. John Wiley, New York.
2. Ghemawat, P. (2017). Strategy and the Business landscape. Pearson Publishers
3. Hill, Charles W. L. & Jones, R. G. (2012). Strategic Management: An Integrated Approach. Cengage Learning, India.
4. Hitt, Michael A., Ireland, R. D., Hoskisson, Robert,E. & S., Manikutty (2016). Strategic Management: A South- Asian Perspective. Cengage Learning, India
5. Thompson, Arthur A. & A., J. Strickland (2012). Strategic Management. McGraw Hill, New York.

Mapping Matrix of Course: 241/COM/CC401
CO-PO & CO-PSO Matrix for the Course: Strategic Management

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	3	2	1	1	1	1	2	2	2	2
CO2	2	2	2	2	2	2	2	2	2	2
CO3	2	2	3	3	2	3	3	3	3	3
CO4	2	2	2	3	3	3	3	3	3	3
Average	2.25	2.00	2.00	2.25	2.00	2.25	2.50	2.50	2.50	2.50

Name of Subject: Risk Management	Maximum Theory Marks: 100 (70+ 30) (TE+TI+PE+PI=70+30+0+0)
Course ID: 241/COM/CC402	**Time Allowed: 3 hours**
Credits: 04 (L-T-P=3-1-0)	**Course Type: Core Course**

Instructions for Paper Setter: The question paper shall be divided into two sections. Section 'A' shall comprise 7 short answer type questions from the syllabus carrying 2 marks each, which shall be compulsory. The answer to each question should not exceed 100 words normally. Section 'B' shall comprise 8 questions (2 questions from each unit). All the questions need to be mapped with Course Outcomes (COs) and need to be specified in the question paper against each question. The students will be required to attempt four questions by selecting one question from each unit. All questions will carry equal marks.

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

CO1: Understand the concepts of risk in business operations.
CO2: Apply techniques to identify and evaluate business risks.
CO3: Analyze quantitative techniques for assessing and mitigating business risks
CO4: Evaluate various methods of managing business risks..

Course Content:

Unit 1: Introduction Concept and meaning of Risk, Risk and Uncertainty, Classification of Risks, Dynamic Nature of Risks, Types of Risk: Systematic and Unsystematic Risk, Strategic and Operational Risks, Business Risk, Financial Risk. Information Risk, Liquidity Risk.
Unit 2: Business Risks and Measurement Identification and Sources of Risk, Various methodologies for measuring Business Risk, Impact of Business Risk on different stakeholders of business concern, Role of Risk Manager and Risk Committee in identifying and diversifying risk.
Unit 3: Quantitative Analysis Population and Sample Analysis, Bayesian analysis, Statistical inference and hypothesis testing, EWMA and GARCH Model, Volatility, Artificial Intelligence and Business Analytics, Risk model- VAR, Stress Testing, Scenario Analysis.
Unit 4: Risk Management: concept, objectives and importance; Process of Risk Management, Risk Management techniques, managing risk through diversification, Strategy of transferring the risk through re-insurance, underwriting and factoring etc.

Suggested Readings:

1. Crouhy, M., Galai, D., & Mark, R. (2013). The Essentials of Risk Management. New York: McGraw-Hill Education.
2. Hopkin, P. (2018). Fundamentals of Risk Management: Understanding, Evaluating and Implementing Effective Risk Management. London: Kogan Page.

Mapping Matrix of Course: 241/COM/CC402
CO-PO & CO-PSO Matrix for the Course: Risk Management

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	3	2	2	2	1	2	2	2	2	2
CO2	3	3	3	3	2	3	3	3	3	3
CO3	2	2	3	3	2	3	3	3	3	3
CO4	2	2	3	3	3	3	3	3	3	3
Average	2.50	2.25	2.75	2.75	2.00	2.75	2.75	2.75	2.75	2.75

Name of Subject: Financial Derivatives	Maximum Theory Marks: 75 (50+ 25) (TE+TI+PE+PI=50+25+0+0)
Course ID: 241/COM/DS403A	Time Allowed: 2 hours
Credits: 03 (L-T-P=2-1-0)	Course Type: Discipline Specific Elective Course

Instructions for Paper Setter: The question paper shall be divided into two sections. Section 'A' shall comprise 6 short answer type questions from the syllabus carrying 1 mark each , which shall be compulsory. The answer to each question should not exceed 100 words normally. Section 'B' shall comprise 8 questions (2 questions from each unit). All the questions need to be mapped with Course Outcomes (COs) and need to be specified in the question paper against each question. The students will be required to attempt four questions by selecting one question from each unit. All questions will carry equal marks.

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

CO1: Understand the fundamental functions of finance management.
CO2: Apply basic concepts essential for financial decision-making.
CO3: Analyze decisions related to capital structure.
CO4: Evaluate decisions related to investments.

Course Content:

Unit 1: Derivatives: meaning, history, growth, and types; uses of derivatives and basic hedging concepts; costs and benefits of hedging; elementary instruments; non-financial hedges; overview of derivative markets in India; need and importance of hedging; brief discussion on derivative-related risks.
Unit 2: Forward and Futures: meaning, types, markets, participants, margins, and pricing; hedging using forwards and futures; basis risk and hedge strategies; cost of carry model; arbitrage opportunities; introduction to stock index futures and pricing; basic strategies in futures markets.
Unit 3: Options: meaning, types, and uses; option pricing basics including binomial and Black-Scholes models (conceptual understanding); intrinsic and time value; simple option strategies; overview of option markets and their applications in risk management.
Unit 4: Swap-Contracts: interest rate and currency swaps; basic concepts of caps, floors, and swaptions; introduction to risk management using derivatives; overview of derivatives accounting; basic concepts of volatility and implied volatility; introduction to warrants, convertibles, and debt-equity swaps.

Suggested Readings:

1. Hull, J. C. (2018). *Options, Futures, and Other Derivatives* (10th ed.). Pearson Education Limited.
2. Hull, J. C. (2017). *Fundamentals of Futures and Options Markets* (9th ed.). Pearson Education Limited.
3. Gupta, S. L. (2015). *Financial Derivatives: Theory, Concepts and Problems*. PHI Learning Pvt. Ltd.
4. Srivastava, R. M. (2014). *Derivatives and Risk Management*. Oxford University Press.

Mapping Matrix of Course: 241/COM/DS403A
CO-PO & CO-PSO Matrix for the Course: Corporate Finance

Cos	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	3	2	2	2	1	2	2	2	2	2
CO2	3	3	3	3	2	3	3	3	3	3
CO3	2	2	3	3	2	3	3	3	3	3
CO4	2	2	3	3	3	3	3	3	3	3
Average	2.50	2.25	2.75	2.75	2.00	2.75	2.75	2.75	2.75	2.75

Name of Subject: Advertising Management	Maximum Theory Marks: 75 (50+ 25) (TE+TI+PE+PI=50+25+0+0)
Course ID: 241/COM/DS403B	**Time Allowed: 2 hours**
Credits: 03 (L-T-P=2-1-0)	**Course Type: Discipline Specific Elective Course**

Instructions for Paper Setter: The question paper shall be divided into two sections. Section 'A' shall comprise 6 short answer type questions from the syllabus carrying 1 mark each , which shall be compulsory. The answer to each question should not normally exceed 100 words. Section 'B' shall comprise 8 questions (2 questions from each unit). All the questions need to be mapped with Course Outcomes (COs) and need to be specified in the question paper against each question. The students will be required to attempt four questions by selecting one question from each unit. All questions will carry equal marks.

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

CO1: Grasp the overall role advertising plays in business contexts.
CO2: Apply understanding of advertising Media Plan principles in practical scenarios.
CO3: Analyze and identify various advertising media and their respective roles.
CO4: Evaluate the operational functions of an advertising agency and understand its role in advertising campaigns.

Course Content:

Unit 1: Concept and definition of advertisement, Social, Economic and Legal Implications of Advertisements, setting advertisement objectives, Advertising Agencies, selection and remuneration, advertisement campaign.
Unit 2: Media plan, type and choice criteria, reach and frequency of advertisements, cost of advertisements related to sales, media strategy and scheduling.
Unit 3: Message development, different types of advertisements, layout, design appeal, copy structure, advertisement production, print, Radio. T.V. and web advertisements, Media Research, testing validity and reliability of ads, measuring impact of advertisements.
Unit 4: Testing for advertising effectiveness; Preparation and choice of methods of advertising budget; Ethical and social issues in advertising; Management of advertising agencies; Role of advertising in national development. Role of social media in advertisement.

Suggested Readings:

1. Kenneth Clow. Donald Baack, "Integrated Advertisements, Promotion and Marketing communication", Prentice Hall of India, New Delhi, 2003.
2. S.H.H.Kazmi, Satish K Batra, "Advertising & Sales Promotion", Excel Books, New Delhi, 2001.
3. George E Belch, Michel A Belch, "Advertising & Promotion", McGraw Hill, Singapore, 1998.
4. Belch M A and Belch G E- Advertising and Promotion – An Integrated Marketing Communication Perspective (Tata McGraw-Hill) 2003. 6th edition.

Mapping Matrix of Course: 241/COM/DS403B
CO-PO & CO-PSO Matrix for the Course: Advertising Management

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	3	2	2	2	1	2	2	2	2	2
CO2	3	3	3	3	2	3	3	3	3	3
CO3	2	2	3	3	2	3	3	3	3	3
CO4	2	2	3	3	3	3	3	3	3	3
Average	2.50	2.25	2.75	2.75	2.00	2.75	2.75	2.75	2.75	2.75

Name of Subject: Knowledge Management	Maximum Theory Marks: 75 (50+ 25) (TE+TI+PE+PI=50+25+0+0)
Course ID: 241/COM/DS403C	Time Allowed: 2 hours
Credits: 03 (L-T-P=2-1-0)	Course Type: Discipline Specific Elective Course

Instructions for Paper Setter: The question paper shall be divided into two sections. Section 'A' shall comprise 6 short answer type questions from the syllabus carrying 1 mark each , which shall be compulsory. The answer to each question should not normally exceed 100 words. Section 'B' shall comprise 8 questions (2 questions from each unit). All the questions need to be mapped with Course Outcomes (COs) and need to be specified in the question paper against each question. The students will be required to attempt four questions by selecting one question from each unit. All questions will carry equal marks.

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

CO1: Understand the importance of knowledge as a resource in knowledge-based economies.
CO2: Apply knowledge management models and technologies in practical business scenarios.
CO3: Analyze approaches to managing individual, group, and organizational knowledge processes.
CO4: Evaluate and develop a knowledge management plan to optimize opportunities for creating, capturing, representing, and sharing knowledge within an organization.

Course content:

Unit 1: Concept and evolution of Knowledge Management (KM); history and importance of KM; transition from information management to KM; KM cycle; shift from industrial economy to knowledge economy.
Unit 2: Mechanics of KM: tools and technologies; communities of practice; knowledge conversion processes; knowledge management matrix and its applications
Unit 3: Social nature of knowledge; social network analysis; barriers to knowledge sharing; organizational learning and social capital; knowledge application at individual, group, and organizational levels.
Unit 4: KM strategy: knowledge audit, gap analysis, and KM roadmap; KM metrics and Balanced Scorecard; KM tools for knowledge capture, creation, sharing, dissemination, acquisition, and application; KM teams – roles and responsibilities; ethical and political issues in KM; strategic issues and future trends in KM.

Suggested Readings:

1. Awad, E.M (2007). Knowledge Management. Pearson India, Delhi.
2. Fernandez I. B. and Sabherwal, R. (2010). Knowledge Management: System and Resources. PHI Delhi.
3. Kimiz Dalkir (2005). Knowledge Management in Theory and Practice. Elsevier.

Mapping Matrix of Course: 241/COM/DS403C
CO-PO & CO-PSO Matrix for the Course: Knowledge Management

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	3	2	2	2	1	2	2	2	2	2
CO2	3	3	3	3	2	3	3	3	3	3
CO3	2	2	3	3	2	3	3	3	3	3
CO4	2	2	3	3	3	3	3	3	3	3
Average	2.50	2.25	2.75	2.75	2.00	2.75	2.75	2.75	2.75	2.75

SYLLABUS

(Multidisciplinary, Skill Enhancement and Value Added Courses)

MDCs

Semester 1

Name of the subject: Entrepreneurship and Innovation Management	**Maximum Theory Marks:75 (TE+TI+PE+PI=50+25+0+0)**
Course ID: 241/COM/MD105	**Time Allowed: 2hours**
Credits: L-T-P (2-1-0)	**Course Type: Multidisciplinary Course**

Instructions for Paper Setter: The question paper shall be divided into two sections. Section 'A' shall comprise 6 short answer type questions from the syllabus carrying 1 mark each, which shall be compulsory. The answer to each question should not exceed 50 words normally. Section 'B' shall comprise 8 questions (2 questions from each unit). All the questions need to be mapped with Course Outcomes (COs) and need to be specified in the question paper against each question. The students will be required to attempt four questions by selecting one question from each unit. All questions will carry equal marks.

Course Outcomes: After completion of the course, learners will be able to:
CO1: Understand the concepts of entrepreneurship and identify business opportunities.
CO2: Apply knowledge of various funding sources and supporting institutions for entrepreneurs.
CO3: Analyze the concepts of creativity and innovation, and their significance in business ventures.
CO4: Evaluate strategies for managing growth in ventures and assessing external resource availability.

Course Contents:

Unit1: Entrepreneurship: concept, meaning, definition, and importance; characteristics of successful entrepreneurs; factors influencing entrepreneurship; types of entrepreneurs; barriers to entrepreneurship; identification of business opportunities with special reference to India; models for opportunity evaluation; legal considerations and forms of business organization.
Unit 2: Entrepreneurial ecosystem and role of institutional support; central-level institutions – MSME-DO, National Small Industries Corporation (NSIC); state-level institutions – Directorate of Industries and Commerce, District Industries Centres (DICs), State Financial Corporations (SFCs), State Industrial Development Corporations (SIDC), State Industrial Area Development Boards (SIADB); other supporting institutions – NABARD, SIDBI, Technical Consultancy Organizations (TCOs), Export Promotion Councils, and NGOs.
Unit3: Entrepreneurial mindset: concept and development; creativity and innovation – meaning, types, features, and significance; relationship between creativity, innovation, and entrepreneurship; process and techniques of creativity; innovation vs invention; role of innovation in entrepreneurial success.
Unit4: Managing growth of ventures: growth objectives and strategies; managing expansion and mobilizing external resources; financing growth through public issues, mergers, amalgamations, joint ventures, collaborations, and exit strategies; introduction to innovation management; management of research and development; strategic alliances and networks; levels of innovation; organizational factors influencing innovation at the firm level.

Suggested Readings:

1. Entrepreneurship Development Small Business Enterprises- Poornima M Charantimath, 2nd Edition, Pearson Education 2018, ISBN 978-81-317-6226-4.
2. Pradip N Khandwalla, Lifelong Creativity, An Unending Quest, Tata McGraw Hill, 2004.
3. Vinnie Jauhari, Sudanshu Bhushan, Innovation Management, Oxford Higher Education, 2014.
4. Innovation Management, C. S. G. Krishnamacharyulu, R. Lalitha, Himalaya Publishing House, 2010.
5. A.DaleTimpe, Creativity, Jaico Publishing House, 2003.
6. Brian Clegg, Paul Birch, Creativity, Kogan Page, 2009.
7. P. N. Rastogi, Managing Creativity for Corporate Excellence, Macmillan 2009.

Mapping Matrix of Course: 241/COM/MD105
CO-PO & CO-PSO Matrix for the Course: Entrepreneurship and Innovation Management

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	3	2	1	3	1	1	2	3	3	2
CO2	2	3	2	2	3	3	1	2	3	3
CO3	3	2	2	3	2	2	2	3	3	2
CO4	2	1	3	2	3	3	3	2	3	3
Average	**2.5**	**2**	**2**	**2.5**	**2.25**	**2.25**	**2**	**2.5**	**3**	**2.5**

Semester 2

Name of Subject: International Business and Cross-Cultural Management	**Maximum Theory Marks: 75 (50+ 25) (TE+TI+PE+PI=50+25+0+0)**
Course ID: 241/COM/MD205	**Time Allowed: 2hours**
Credits: 3(L-T-P=2-1-0)	**Course Type: Multidisciplinary Course**

Instructions for Paper Setter: The question paper shall be divided into two sections. Section 'A' shall comprise 6 short answer type questions from the syllabus carrying 1 mark each, which shall be compulsory. The answer to each question should not exceed 50 words normally. Section 'B' shall comprise 8 questions (2 questions from each unit). All the questions need to be mapped with Course Outcomes (COs) and need to be specified in the question paper against each question. The students will be required to attempt four questions by selecting one question from each unit. All questions will carry equal marks.

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

CO1: Understand the concepts and foundational principles of international business.
CO2: Apply multiple dimensions of the field to impart an international perspective in making business decisions.
CO3: Analyze relevant knowledge, skills, and abilities necessary to address cross-cultural management issues in international business contexts.
CO4: Evaluate critical and creative solutions for cross-cultural management challenges in international business.

Course Content:

Unit 1- Introduction: Nature, scope and importance of International Business; Modes of international business; International Trade: meaning, reasons, theories of international trade; Recent global trends in international trade.
Unit 2- Foreign market entry strategies; country evaluation and selection; factors affecting foreign investment decisions; impact of FDI on home and host countries; types and motives for foreign collaboration; International Economic Institutions: WTO, IMF, World Bank, UNCTAD; Regional Economic Integration: Levels of regional economic integration, Trade creation and diversion effects; Regional Trade Agreements: European Union (EU), ASEAN, SAARC and NAFTA.
Unit 3- Introduction: Concept of culture for a business context; Human and Cultural Variables in Global Organizations; Cross- Cultural Differences and Managerial Implications; Complexities of international firms
Unit 4- Cross -Cultural Communication: elements and process of communication across cultures; Communication strategy of an Indian MNC and foreign MNC; Cross - Culture Negotiation & decision making- Process of Negotiation and Needed Skills & Knowledge Base – Overview with two illustrations from multi-cultural contexts [India – Europe/ India – US settings, for instance].

Suggested Readings:

1. Daniels, J.D. and H. LEE Radesbaugh, International Business-Environment and Operations (New Delhi; Pearson Education)

2. Hill, Charles W.L., International Business -competency in the Global Marketplace (New Delhi: Tata McGraw Hill)
3. Sundaram, Anant K and Steward J Black, The International Business Environment: Text and Cases (New Delhi: Prentice Hall of India)
4. Marie- Joelle Browaeys, understanding Cross-Culture Management, Pearson Education
5. Mead, R., International Management: Cross Cultural Dimensions, Blackwell, Camb., Mass.

Mapping Matrix of Course: 241/COM/MD205

CO-PO & CO-PSO Matrix for the Course 241/COM/MD205: International Business and Cross- Cultural Management

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	3	3	2	2	2	1	1	2	3	2
CO2	2	2	2	3	2	2	1	2	2	3
CO3	3	2	3	3	2	2	2	2	3	3
CO4	2	1	2	3	3	2	3	3	2	3
Average	**2.5**	**2**	**2.25**	**2.75**	**2.25**	**1.75**	**1.75**	**2.25**	**2.5**	**2.75**

Semester 3

Name of Subject: Financial Analysis for stock market	Maximum Theory Marks: 75 (50+ 25) (TE+TI+PE+PI=50+25+0+0)
Course ID: 241/COM/MD305	Time Allowed: 2 hours
Credits: 03 (L-T-P=2-1-0)	Course Type: Multidisciplinary Course

Instructions for Paper Setter: The question paper shall be divided into two sections. Section 'A' shall comprise 6 short answer type questions from the syllabus carrying 1 mark each, which shall be compulsory. The answer to each question should not exceed 50 words normally. Section 'B' shall comprise 8 questions (2 questions from each unit). All the questions need to be mapped with Course Outcomes (COs) and need to be specified in the question paper against each question. The students will be required to attempt four questions by selecting one question from each unit. All questions will carry equal marks.

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

CO1: Understand the theory and functions of the monetary and financial sector as career paths.
CO2: Apply knowledge of the functioning of local capital markets.
CO3: Analyze the operations of the share market and develop research skills.
CO4: Evaluate the effectiveness of skills through participation in share market analysis activities.

Course Content:

Unit 1: Introduction, Nature, Scope and basics of stock market analysis. Stock exchanges in India BSE, NSE and MCX. Security market indices: Nifty, Sensex and sectoral indices.
Unit 2: Fundamental Analysis-Based on Company's Records and Performance-EPS Ratio Price to Sales Ratio-P/Earnings Ratio, P/Equity Ratio, ROI, D/P Ratio- Intrinsic Value
Unit 3: Technical Analysis- Based on Share Price Movement and Market Trends-Bullish Pattern-Bearish pattern. Do's & Don't s of Investing in markets.
Unit 4: Importance and the role of Mutual Fund –Types of Mutual Funds-Various schemes in India Growth Fund, Income Fund, Growth and Income Fund, Tax planning schemes, other categories, Asset Management Mutual Funds-its method of analysis.

Suggested Readings:

1. . Khan.M.Y. Financial Management, Vikas Publishing House
2. Bhole.L.M. Financial Markets and Institutions, Tata McGraw Hill Publishing House
3. Prasanna Chandra, Investment Analysis and Portfolio Management, Tata McGraw Hill
4. DamodharanAswath, Valuation: Security Analysis for Investment and corporate Finance.,John wiley, Newyork
5. Francis.J.C., Investment Analysis and Management, Tata Mc Graw Hill

Mapping Matrix of Course: 241/COM/MD305
CO-PO & CO-PSO Matrix for the Course: Financial Analysis for stock market

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	3	2	2	3	1	2	2	2	2	2

CO2	3	3	3	3	2	3	3	3	3	3
CO3	2	2	3	3	2	3	3	3	3	3
CO4	2	2	2	3	3	3	3	3	3	3
Average	2.50	2.25	2.50	2.75	2.00	2.75	2.75	2.75	2.75	2.75

Semester 4

Name of Subject: Income Tax Assessment and Procedures	**Maximum Theory Marks: 75 (TE+TI+PE+PI=50+25+0+0)**
Course ID: 241/COM/MD404	**Time Allowed: 2 hours**
Credits: 03 (L-T-P=2-0-1)	**Course Type: Multidisciplinary Course**

Instructions for Paper Setter: The question paper shall be divided into two sections. Section 'A' shall comprise 6 short answer type questions from the syllabus carrying 1 mark each, which shall be compulsory. The answer to each question should not exceed 50 words normally. Section 'B' shall comprise 8 questions (2 questions from each unit). All the questions need to be mapped with Course Outcomes (COs) and need to be specified in the question paper against each question. The students will be required to attempt four questions by selecting one question from each unit. All questions will carry equal marks.

Course Outcomes: After completion of the course, learners will be able to:
CO1: Understand the updated taxation structure in India as per the Constitution of India.
CO2: Apply numerical calculations of taxable income and exempt income as per the method of calculation prescribed under the Income Tax Act, and determine the tax payable on the same.
CO3: Analyze the basic provisions regarding the computation of taxable income of an individual for the current assessment year, whether from salary, business/profession, or other sources of income.
CO4: Evaluate the process of submitting income tax returns and the payment of due taxes in the form of advance tax, self-assessment tax, and tax deducted at source.

Course Content:

Unit 1: Income Tax Act, 2025- Meaning, concept, and definitions Residential status and taxability of income, Computation of Taxable Income under different heads of Income: Income from Salary, Income from House Property, Profits and Gains of Business & Profession, Income from Capital Gains, Income from Other Sources.
Unit 2: Computation of Total Income -Gross Total Income -Deductions under Chapter VIA (Revised Provisions), Tax slabs for Individuals - New tax regime effective from A.Y. 2021 -22 - Choice of assessed to switch -over to new regime -Government philosophy behind new tax regime - Numerical sums on total computation under new tax regime
Unit 3: Modes of Tax payment - Advance Tax, Tax Deducted at Source, Self-Assessment Tax, Tax online payment procedure, Form 26AS.
Unit 4: Income Tax Returns -Various Income Tax Return Forms and their applicability - Due dates for filing Income Tax Returns - E-filing of Income Tax Returns, E-assessment of Income Tax Returns - Faceless assessment and Digital Compliance System

Suggested Readings:

1. Students' Guide to Income Tax by Dr. Vinod Singhania
2. Students' handbook on Income Tax by CA T Manoharan
3. Income Tax Ready Reckoner by Dr. V.G.Mehta

4. https://www.incometaxindia.gov.in for relevant provisions of Act and Rules applicable to concerned assessment year.
5. https:/www/incometaxindiaefiling.gov.in for registration on portal, viewing 26AS (tax credits), e - filing and other relevant procedures

Mapping Matrix of Course: 241/COM/MD404
CO-PO & CO-PSO Matrix for the Course 241/COM/MD404: Income Tax Assessment and Procedures

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	3	2	1	2	2	1	2	2	2	2
CO2	3	3	2	3	3	3	2	3	3	3
CO3	2	2	3	3	2	3	3	3	3	3
CO4	2	2	2	3	3	3	3	3	3	3
Average	2.50	2.25	2.00	2.75	2.50	2.50	2.50	2.75	2.75	2.75

SECs

Semester 2

Name of the subject: Entrepreneurial skills and Business Plan Development	**Maximum Theory Marks: 50 (TE+TI+PE+PI= 35+15+0+0)**
Course ID: 241/COM/SE207A	**Time Allowed: 2 hours**
Credits: L-T-P (1-0-1)	**Course Type: Skill Enhancement Course**

Instructions for Paper Setter: The question paper shall be divided into two sections. Section 'A' shall comprise 7 short answer type questions from the syllabus carrying 1 mark each, which shall be compulsory. The answer to each question should not normally exceed 50 words. Section 'B' shall comprise 8 questions (2 questions from each unit). The students will be required to attempt five questions by selecting one question from each unit. All questions will carry equal marks. All the questions must be mapped with Course Outcomes (COs) and specified in the question paper against each question.

Course Outcomes: After completion of the course, learners will be able to:
1. Understand the importance of entrepreneurial skills and values in life and society.
2. Apply their skills in customer developments, customer validation, competitive analysis, process tools to evaluate in real world problems and projects.
3. Apply the components in developing a business plan and awareness about various sources of funding and Institutions supporting Entrepreneur.
4. Evaluate their skills to work in own a business.

Course Content:

Unit 1: Foundation of Entrepreneurial skills: Introduction importance and need for entrepreneurial skills, Entrepreneurial Idea generation and Identifying business opportunities. Development of an Innovative Business Idea. Market Research and Opportunity Recognition.
Unit2: Business Management Skills, Creative Thinking Skills, Strategic Thinking and Planning skills, Leadership skills.
Unit3: Business plans: Introduction to Business plan, purpose of a business plan, contents of a business plan, presenting a Business plan, Executive summary and company Description, Market Analysis and Marketing Plan, Organizational structure and Management team, product or service line, sales strategies and projections.
Unit 4: Start Up: Procedure for setting up an Enterprise. Start-up strategies. Dealing with outside agencies like consultant, contractors, etc. Key marketing issue of new venture. Starting a franchising business. Starting an e-commerce venture. Buying a running business.

Suggested Readings:

1. Ramachandran, Entrepreneurship Development, Mc Graw Hill
2. Hougaard S. (2005) The Business, Berlin, Springer
3. Lowe R & S Mariott (2006) Enterprise: Entrepreneurship & Innovation.
4. Fayolle A (2007) Entrepreneurship and new value creation, Cambridge, Cambridge university

Mapping Matrix of Course: 241/COM/SE207A
CO-PO & CO-PSO Matrix for the Course: Entrepreneurial and Business Plan Development

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	3	3	2	2	2	1	1	2	3	2
CO2	2	2	2	3	2	2	1	2	2	3
CO3	3	2	3	3	2	2	2	2	3	3
CO4	2	1	2	3	3	2	3	3	2	3
Average	2.5	2	2.25	2.75	2.25	1.75	1.75	2.25	2.5	2.75

Name of Subject: Leadership and Management Skills	Maximum Theory Marks: 50 (TE+TI+PE+PI=35+15+0+0)
Course ID: 241/COM/SE207B	Time Allowed: 2 hours
Credits: 04 (L-T-P=3-1-0)	Course Type: Core Course

Instructions for Paper Setter: The question paper shall be divided into two sections. **Section 'A'** shall comprise 7 short answer type questions from the syllabus carrying 7 mark each, which shall be compulsory. The answer to each question should not exceed 50 words normally. Section 'B' shall comprise 8 questions (2 questions from each unit). All the questions need to be mapped with Course Outcomes (COs) and need to be specified in the question paper against each question. The students will be required to attempt four questions by selecting one question from each unit. All questions will carry equal marks.

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

CO1: Understand the fundamental theories and concepts of leadership and management.
CO2: Apply leadership and management principles to real-world business scenarios.
CO3: Analyze various leadership styles and management techniques to determine their effectiveness in different organizational contexts.
CO4: Evaluate the impact of leadership and management practices on organizational performance and employee engagement.

Course Content:

Unit 1: Introduction to Management: Meaning, Nature and Scope of Management, Functions of Management, Principles of Management, Types of Management, 3Cs of management, Factors affecting Management, Need and Significance of Management
Unit 2: Managerial Efficiency: Role of a manager, Management skills, Team behaviour of a manager, Communication skill, Decision making skill, Problem solving skill, Manager as a motivator
Unit 3: Understanding Leadership: Meaning, Nature and Scope of Leadership, Functions of Leadership, Principles of Leadership, Styles of Leadership, Factors affecting Leadership, Need and Importance of Leadership
Unit 4: Essentials of Effective Leadership Skills: Qualities of a good leader, Leadership Skills: Personality, Strategic Planning, Time Management, Team work and Risk Taking, Management through Leadership: Power, Authority and Leadership, Diversity management,

Suggested Readings:

1. S. Sinek, Start With Why: How Great Leaders Inspire Everyone to Take Actions.
2. N Hill, Think and Grow Rich. The Ralston Society.
3. J Wooden. Wooden on Leadership. McGraw-Hill.
4. H Koontz, H Weihrich, V M Cannice, Essentials of Management: an international, innovation and leadership perspective. McGrawHill.
5. B L Belker, J Mcormick, S G Topchik, The First- Time Manager. AMACOM

Mapping Matrix of Course: 241/COM/SE207B

CO-PO & CO-PSO Matrix for the Course: Leadership and Management Skills

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	3	2	1	1	1	1	1	2	3	2
CO2	2	2	2	3	2	2	2	3	2	3
CO3	1	1	3	3	3	3	3	2	3	3
CO4	1	1	2	3	2	3	3	2	3	3
Average	2	1.5	2	2.5	2	2.3	2.3	2.3	2.8	2.8

Semester 3

Name of Subject: Business communication and presentation skills	**Maximum Theory Marks: 50 (TE+TI+PE+PI=35+15+0+0)**
Course ID: 241/COM/SE306A	**Time Allowed: 2 hours**
Credits: 04 (L-T-P=3-1-0)	**Course Type: Skill Enhancement Course**

Instructions for Paper Setter: The question paper shall be divided into two sections. Section 'A' shall comprise 7 short answer type questions from the syllabus carrying 1 mark each, which shall be compulsory. The answer to each question should not normally exceed 50 words. Section 'B' shall comprise 8questions (2 questions from each unit). The students will be required to attempt five questions by selecting one question from each unit. All questions will carry equal marks. All the questions must be mapped with Course Outcomes (COs) and specified in the question paper against each question.

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

CO1: Understand the principles of articulating ideas clearly and concisely.
CO2: Apply active listening skills to enhance understanding of colleagues and clients.
CO3: Analyze written communication to improve emails, reports, and other business documents.
CO4: Evaluate presentation techniques, focusing on structuring, organizing, and delivering effectively with voice modulation and body language.

Course Content:

Unit 1: Communication Skills: Concept, characteristics and process of communication; 7C's of communication (professional context); listening skills, verbal & non-verbal communication, body language; Communication Models: Linear, Interactive and Transactional models (basic) & its application in organizational communication. Cross-cultural and ethical communication in global business environment to make effective conversation.
Unit 2: Business Writing Tools & Techniques: Principles of effective business writing, Drafting professional documents: (Emails, Memos, Notices, Reports, Business Letters (inquiry, complaint, sales, job application), Use of digital writing tools (e.g., AI-based writing assistants).
Unit 3: Presentation Skills: Difference between speech, presentation and business pitch; handling of presentation audience questions, holding meetings, group communication (agendas, meetings) and discussions; structuring a presentation & team presentation, delivering techniques; situational presentation.
Unit 4: The Interview Skills: Resume and cover letter basics, facing interview, interview process & preparing for it; Effective self-presentation and personal branding; Professional etiquette and workplace communication, Persuasive communication and negotiation (elementary level).

Suggested Readings:

1. Vik, Gilsdorf, "Business Communication", Irwin
2. K K Sinha, "Business Communication", Himalaya Publishing House / Galgoria Publication
3. Bovee, "Business Communication", Pearson 'PHI
4. Mohan, Banerjee, Business Communication, Mac million
5. Raman, Singh – Business communication – Oxford Press

Mapping Matrix of Course: 241/COM/SE306A
CO-PO & CO-PSO Matrix for the Course: Business communication and presentation skills

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	3	2	2	2	1	2	2	3	2	2
CO2	2	3	2	2	1	2	3	2	3	2
CO3	2	2	3	3	2	2	3	2	3	3
CO4	3	2	2	3	2	3	3	3	3	3
Average	2.50	2.25	2.25	2.50	1.50	2.25	2.75	2.50	2.75	2.50

Name of Subject: Data Analysis with SPSS	**Maximum Theory Marks: 50 (TE+TI+PE+PI=35+15+0+0)**
Course ID: 241/COM/SE306B	**Time Allowed: 2 hours**
Credits: 04 (L-T-P=1-0-1)	**Course Type: Skill Enhancement Course**

Instructions for Paper Setter: The question paper shall be divided into two sections. Section 'A' shall comprise 7 short answer type questions from the syllabus carrying 1 mark each, which shall be compulsory. The answer to each question should not normally exceed 50 words. Section 'B' shall comprise 8questions (2 questions from each unit). The students will be required to attempt five questions by selecting one question from each unit. All questions will carry equal marks. All the questions must be mapped with Course Outcomes (COs) and specified in the question paper against each question.

Course Outcomes: After completion of the course, learners will be able to:
CO1: To develop skills in data handling and statistical analysis
CO2: To provide hands-on knowledge of IBM SPSS Statistics
CO3: To interpret statistical results for research and business decision-making
CO4: To apply quantitative techniques in commerce and management research

Course Content:

Unit 1: Introduction to Data Analysis & SPSS Data Analysis: Meaning, Importance, and Types, Types of Data: Qualitative and Quantitative, Measurement Scales: Nominal, Ordinal, Interval, Ratio, Introduction to IBM SPSS Statistics: Interface (Data View & Variable View), Data Entry and Coding, Importing and Exporting Data (Excel, CSV), Data Cleaning and Preparation, Handling Missing Values
Unit 2: Descriptive Statistics in SPSS Frequency Distribution and Tabulation, Measures of Central Tendency: Mean, Median, Mode Measures of Dispersion: Range, Variance, Standard Deviation, Graphical Representation: Bar Charts, Pie Charts, Histograms, Cross tabulation and Interpretation.
Unit 3: Inferential Statistics using SPSS Hypothesis Testing: Concept and Procedure, Parametric Tests: t-test (Independent & Paired) ANOVA (One-way), Non-Parametric Tests: Chi-square Test, Mann-Whitney U Test, Correlation Analysis: Pearson Correlation, Spearman Rank Correlation
Unit 4: Advanced Data Analysis & Reporting Regression Analysis: Simple Linear Regression, Interpretation of Output, Factor Analysis: Concept and Applications, Reliability Analysis (Cronbach's Alpha), Basics of Multivariate Analysis, Report Writing using SPSS Output: Tables, Charts, Interpretation, Application of SPSS in Business Research

Suggested Readings:

1. Andy Field – Discovering Statistics Using SPSS
2. Darren George & Paul Mallery – SPSS for Windows Step by Step
3. Kothari – Research Methodology
4. Pallant – SPSS Survival Manual

Mapping Matrix of Course: 241/COM/SE306B
CO-PO & CO-PSO Matrix for the Course: Data Analysis with SPSS

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	3	2	3	3	3	2	2	3	3	2
CO2	3	2	3	3	3	3	2	2	3	2
CO3	3	2	3	3	2	3	2	3	3	3
CO4	3	2	3	3	2	2	3	3	3	3
Average	3.00	2.00	3.00	3.00	2.75	2.50	2.25	2.75	3.00	2.50

<u>**VACs**</u>

Semester 1

Name of Subject: Business Ethics Based on Indian Knowledge System	**Maximum Marks:50 (TE+TI+PE+PI=35+15+0+0)**
Course ID: 241/COM/VA107	**Time Allowed: 2 hours**
Credits: 2 (L-T-P=2-0-0)	**Course Type: Value Added Course**

Instructions for Paper Setter: The question paper shall be divided into two sections. Section 'A' shall comprise 7 short answer type questions from the syllabus carrying 1 mark each, which shall be compulsory. The answer to each question should not normally exceed 50 words. Section 'B' shall comprise 8 questions (2 questions from each unit). The students will be required to attempt five questions by selecting one question from each unit. All questions will carry equal marks. All the questions must be mapped with Course Outcomes (COs) and specified in the question paper against each question.

Course Outcomes: After completing the course, students will be able to:

CO1: Understand the foundational concepts of the Indian Knowledge System (IKS) and their relevance to business ethics.

CO2: Analyze ethical dilemmas using insights from Indian philosophical texts.

CO3: Apply ethical principles derived from Indian traditions to modern business practices.

CO4: Develop ethical leadership and management skills integrating insights from the Indian Knowledge System (IKS).

Course Content:

Unit 1: Introduction to Business Ethics: Concept of business ethics: Need, factors, principles, and ethical values for success in business, Ethical problems faced by managers, Arguments against business ethics, Ethics and the Indian value system, Business ethics and law, Ethics in the context of globalization, Sustainability as a goal of business ethics, Environmental perspective of business ethics, Theories of Business Ethics: Normative ethical theories, virtue ethics, discourse ethics, feminist ethics.
Unit 2: The Indian Perspective on Ethics: Values: Meaning and types, features, Norms, beliefs, and moral standards, Code of ethics: Role, benefits, contents, steps for an effective code of ethics, Four goals of life: Dharma, Artha, Kama, Moksha, Karma Yoga and teachings from the Bhagavad Gita, Vedantic view of life and ethics, Ethical teachings from the Ramayana and Mahabharata, Views of Gandhi, Aurobindo, and Vivekananda on ethics.
Unit 3: Ethics at the Workplace and Ethical Leadership: Importance of work place ethics; Guidelines for managing ethics at the workplace, Factors influencing workplace ethics, Forms of discrimination; Ethical arguments against discrimination, Types of discrimination practices and prevention of other types of harassment, Ethical issues for leaders
Unit 4:Ethical Issues: Marketing, HR, Finance, IT, Medical services.

Suggested Readings:

1. "Business Ethics" by Andrew Crane and Dirk Matten
2. "Introduction to Indian Knowledge Systems" by B. Mahadevan
3. "The Bhagavad Gita" (translated by Eknath Easwaran or other versions)
4. "The Upanishads" (translated by Eknath Easwaran or other versions)
5. "Ethics in the Ramayana" by Satya P. Agarwal
6. "Business Ethics & Human Values" by Hundepar, S.G
7. "Ethics in Management and Indian Ethos" by Ghosh, Biswanath
8. "Business Ethics: An Indian Perspective" by A.C. Fernando
9. "Ethics and Business: An Indian Perspective" by Rituparna Raj

Mapping Matrix of Course: 241/COM/VA107
CO-PO & CO-PSO Matrix for the Course: Business Ethics Based on Indian Knowledge System

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	3	3	2	2	2	1	1	2	3	2
CO2	2	2	2	3	2	2	1	2	2	3
CO3	3	2	3	3	2	2	2	2	3	3
CO4	2	1	2	3	3	2	3	3	2	3
Average	2.5	2	2.25	2.75	2.25	1.75	1.75	2.25	2.5	2.75

Semester 3

Name of Subject: E-Filing of returns	Maximum Marks:50 (TE+TI+PE+PI= 35+15+0+0)
Course ID: 241/COM/VA307	**Time Allowed: 2 hours**
Credits: 2 (L-T-P=1-0-1)	**Course Type: Value Added Course**

Instructions for Paper Setter: The question paper shall be divided into two sections. Section 'A' shall comprise 7 short answer type questions from the syllabus carrying 1 mark each, which shall be compulsory. The answer to each question should not normally exceed 50 words. Section 'B' shall comprise 8questions (2 questions from each unit). The students will be required to attempt five questions by selecting one question from each unit. All questions will carry equal marks. All the questions must be mapped with Course Outcomes (COs) and specified in the question paper against each question.

Course Outcomes: After completion of the course, learners will be able to:
CO1. Know the difference between e-filing and regular filing of Income tax returns and understand the process of e-filing.
CO2. Understand the basic terminologies of income tax and various types of income tax return forms.
CO3. Understand the concept of advance payment of tax and tax deduction at source and develop the ability of e-filing of TDS returns.
CO4. Know about various types of GST returns and their filing.

Course Content:

Unit 1: Conceptual Framework: e-filing meaning of e-filing; difference between e-filing and regular filing of returns; benefits and limitations of e-filing; e-filing process
Unit 2: Income tax and e-filing of ITRs: Introduction to income tax – basic terminology; PAN card; due date of filing of income tax return. Instructions for filling out form ITR-1, ITR-2, ITR-3, ITR-4, ITR-4, ITR-5, ITR-6, ITR-7. Introduction to Income Tax Portal; preparation of electronic return (practical workshops)
Unit 3: TDS and e-Filing of TDS returns: Introduction to the concept of TDS; provisions relating to advance payment of tax; schedule for deposit of TDS; schedule for submission of TDS returns; Practical workshop on e-filing of TDS returns
Unit 4: Filing of GST returns: GSTR-1, GSTR-3B, GSTR-4, GSTR-9, Basic concept of input tax credit (ITC), GST return filing process, Practical overview of GST Portal.

Suggested Readings:

1. Ahuja. Girish. and Gupta. Ravi. Systematic Approach to Income Tax. Bharat Law House, Delhi.
2. Babbar, Sonal, Kaur, Rasleen and Khurana, Kritika. Goods and Service Tax (GST) and Customs Law. Scholar Tech Press.
3. Bansal, K. M., GST & Customs Law, Taxmann Publication.
4. Gupta, S.S., Vastu and Sevakar, Taxmann Publications, 2017

5. Singhania V. K, GST & Customs Lax, Taxmann Publication.
6. Singhania,Vinod K. and Singhania Monica. Students' guide to Income Tax. University Edition. Taxmann Publications Pvt Ltd.,New Delhi
7. Sisodia Pushpendra, GST Law, Bharat Law House

Mapping Matrix of Course: 241/COM/VA307
CO-PO & CO-PSO Matrix for the Course: E-Filing of returns

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	3	3	1	2	2	1	1	1	1	1
CO2	2	2	1	2	2	1	1	1	1	1
CO3	2	2	1	2	2	1	1	1	1	1
CO4	1	1	3	3	3	3	3	3	3	3
Average	2	2	1.5	2.25	2.25	1.5	1.5	1.5	1.5	1.5

Name of Subject: Seminar	Maximum Marks: 50 (TE+TI+PE+PI= 0+0+35+15)
Course ID: 241/COM/SI308S	**Credits: 2**

1. Objective of Seminar
The seminar aims to develop research aptitude, analytical thinking, and presentation skills among students. It provides an opportunity to explore contemporary issues in commerce and present findings in a structured manner.

2. Nature of Work
- Each student shall select a relevant topic in consultation with the faculty supervisor.
- The topic should be research-oriented and aligned with the area of specialization.
- Students are required to prepare a seminar paper/research paper based on review of literature, data analysis (if applicable), and critical evaluation.

3. Seminar Paper Submission
The seminar paper should include:
- Title Page
- Introduction and objectives
- Review of literature
- Methodology (if applicable)
- Analysis and discussion
- Findings and conclusions
- References/Bibliography

4. Presentation Requirement
- Students must present their seminar paper before the department/faculty panel.
- It is desirable that students present their paper in a seminar/conference/workshop at institutional or higher level.

5. Evaluation Scheme
The seminar shall be evaluated on the basis of:
Internal Assessment (15 Marks): Topic selection and relevance, Regular interaction with supervisor, Draft submission and progress
External Assessment (35 Marks): Quality and content of seminar paper , Presentation and viva-voce
Note: Equal weightage shall be given to the written paper and its presentation.

6. Supervision
The seminar will be conducted under the guidance of a faculty advisor/supervisor, who will monitor progress and provide necessary academic support.

7. General Guidelines
- The seminar paper must be original and plagiarism-free
- Proper referencing and citation style must be followed
- Students must adhere to the submission deadlines
- Active participation in seminar discussions is encouraged

Name of Subject: Summer Internship	Maximum Marks: 100 (TE+TI+PE+PI= 0+0+70+30)
Course ID: 241/COM/SI308I	Credits: 4

1. Duration and Credits

The internship shall be of 4–6 weeks duration during the summer vacation after completion of Semester II examinations. It will carry 4 credits, with a total engagement of 120 hours (1 credit = 30 hours). Students are required to obtain a No Objection Certificate (NOC) from the department office prior to joining any organization.

2. Nature of Internship

Students are required to undertake internship with:

- Industry (Manufacturing/Service Sector)
- Government or Private Organizations
- Business Enterprises/Start-ups
- NGOs, Financial Institutions, or similar entities

The internship should provide practical exposure to real business/organizational practices related to commerce and management.

3. Objectives of Internship

- To bridge the gap between theoretical knowledge and practical application
- To develop professional, analytical, and managerial skills
- To understand organizational structure, processes, and work culture
- To enhance employability and industry readiness

4. Evaluation Scheme

Internal/Practical (30 Marks):
Based on attendance, performance, and evaluation by faculty supervisor
External/Project Evaluation (70 Marks):
Based on project report, presentation, and viva-voce

5. Internship Report Submission

Students shall submit a detailed internship report including:

- Introduction of the organization
- Objectives and scope of work
- Tasks performed and learning outcomes
- Analysis and findings
- Suggestions and conclusions

The report must be certified by the organization and faculty supervisor.

6. Exemption Clause

Students admitted through lateral entry in Semester III, who have already completed a 4–6 weeks internship during their undergraduate program, may be exempted from this requirement, subject to verification and approval by the department.

7. General Guidelines

- Internship must be completed within the stipulated duration
- Regular attendance and discipline are mandatory
- Plagiarism in report submission will not be accepted
- Students must adhere to the code of conduct of the organization

Name of Subject: Research Project/ Live project/ Field training	Maximum Marks: 100 (TE+TI+PE+PI= 0+0+105+45)
Course ID: 241/COM/RP406	Credits: 6

1. Objective
The Research Project aims to develop research skills, analytical ability, and practical exposure among students. It enables students to apply theoretical knowledge to real-life business, industry, and socio-economic problems.

2. Duration and Scope
The project shall be undertaken during Semester III and Semester IV of the postgraduate programme.
Students may opt for:

- Research Project (academic/empirical study)
- Live Project (industry-based assignment)
- Field Training (practical exposure with organizations/communities)

The topic must be approved by the faculty supervisor/department.

3. Nature of Work

- Identification of a research problem/topic relevant to commerce/management
- Collection of primary and/or secondary data
- Application of appropriate research methodology and analytical tools
- Interpretation of results and formulation of findings and recommendations

4. Project Report Submission
The project report should include:

- Title Page and Certificate
- Acknowledgement
- Introduction and objectives
- Review of literature
- Research methodology
- Data analysis and interpretation
- Findings, conclusions, and suggestions
- References/Bibliography

The report must be duly certified by the supervisor and, where applicable, the host organization.

5. Evaluation Scheme
Internal Assessment (45 Marks): Topic selection and proposal (synopsis), Progress work and periodic review, Interaction with supervisor and work discipline
External Assessment (105 Marks): Quality and content of project report, Data analysis and interpretation, Presentation and viva-voce

6. Supervision

- Each student will be assigned a faculty supervisor for guidance.
- Regular meetings and progress reviews are mandatory.

7. General Guidelines

- The project must be original and free from plagiarism
- Proper referencing and citation style should be followed
- Students must adhere to timelines and submission deadlines
- Ethical practices must be maintained in data collection and reporting