Department of Commerce
School of Business Studies
University of Kashmir, Srinagar
(NAAC A++)

Course structure and Curriculum for
Master of Commerce (M.Com.) Programme
under
NEP 2020 effective from 2025

Approved by
Board of Post Graduate Studies in Commerce

Synoptic view of the scheme for M.Com. under NEP 2020 effective from 2025

	Core Courses					
Semester-I	Goods & Services Tax	Financial Risk Management	Entrepreneurship & Startups	International Business	Data Analysis with Excel	Advanced Organizational Behaviour
	Core Courses			**DCE Courses (*Areas of Specialization*) ***		
				Accounting & Taxation	**Finance**	**HR & Marketing**
Semester-II	Accounting for Managerial Decision Making	Marketing Management	Advanced Human Resource Management	Advanced Goods & Services Tax	Financial Econometrics	Leadership & Personality Development
				Enterprise Resource Planning (ERP)	Quantitative Techniques	Human Resource Development
Semester-III	Financial Management	Research Methodology	Strategic Management	Accounting for Managerial Control	FinTech	Industrial Relations
				Corporate Tax Planning & Management	Financial Derivatives	Services Marketing
Semester IV (CW+CW)	Strategic Cost Management	Behavioural Finance	Labor Laws & Practice	Customs Law & Practice	Portfolio Management	Marketing Research & Content Analysis
				Management Control Systems	Corporate Valuation & Restructuring	Business Analytics
Semester IV (CW + Research)*	**Internship cum Project Report**					
	OR					
Semester IV (CW + Research)*	**Master's Thesis**					Research & Publication Ethics

* Students shall have to opt for ONE specialization as per the set criteria detailed out in guidelines 4.1 out of three specializations offered by the Department

** For detailed regulations, refer to P.No. 76 and 103

1. Department of Commerce: An Overview

Established in 1970, the Department of Commerce in the University of Kashmir has evolved into a distinguished centre of learning, research, and innovation in commerce and business education. With a strong academic legacy built over five decades, the Department stands as a beacon of excellence among Indian universities recognized by the UGC. It boasts a committed and accomplished faculty, vibrant research culture, and a forward-looking academic environment. Most of its faculty members hold doctoral degrees in diverse disciplines from elite institutions and have contributed significantly to national and international academic forums, journals, and professional bodies.

The Department has consistently upgraded its curriculum to remain responsive to the shifting contours of business, economy, and society. The introduction of semester-based teaching, outcome-based education, and research-integrated learning has further enriched its academic offerings. While the Department had earlier pioneered a super-specialized professional programme in Finance — the Master of Finance & Control (MFC) — which successfully catered to the talent needs of the financial services industry for several years, the programme was subsequently restructured and re-designated as MBA (Financial Management) in line with evolving UGC norms. This restructured programme is now being offered under the aegis of a dedicated management department within the University, allowing the Department of Commerce to sharpen its focus on advancing commerce education, research, and policy-relevant scholarship within its academic domain.

The Department has produced numerous postgraduates and doctorates who have been actively contributing at local, national, and international levels across diverse domains including higher education, banking and finance, accounting, consulting, research, and policy making. It maintains a well-stocked seminar library with a rich collection of books, including biographies, as well as text and reference books in business, management, accounting, finance, and allied disciplines.

All classrooms in the Department are fully equipped with electronic interactive boards, enabling a contemporary blend of online and offline learning experiences. The Department upholds gender diversity and inclusivity, having created dedicated spaces and facilities for female students, including separate meeting rooms. It also provides necessary infrastructural support to especially-abled students to ensure equitable access to learning.

In addition to academic pursuits, the Department places a strong emphasis on sports and extra-curricular activities, encouraging holistic development among its students.

2. Introduction to M.Com. Programme

The Master of Commerce (M.Com.) programme, redesigned in accordance with the National Education Policy (NEP) 2020, reflects the Department's progressive vision of commerce education rooted in academic excellence, interdisciplinary learning, and societal relevance. In an era where economies are rapidly evolving and global interdependencies are deepening, the programme addresses the growing need for commerce professionals who can blend critical insight, analytical competence, and ethical awareness.

Long regarded as one of the region's most sought-after postgraduate programmes in commerce, the M.Com degree aspires to develop professionals equipped to navigate the increasingly

complex business, academic, and policy environments. It provides students with rigorous training in core areas of commerce while fostering the ability to think critically, act ethically, and contribute meaningfully to academia, industry, entrepreneurship, and governance.

The restructured curriculum is thoughtfully designed to combine conceptual foundations with practical orientation, supported by a rich blend of Core and Electives courses. This structure provides students with the flexibility to pursue interdisciplinary interests while ensuring depth in their area of specialization. Emphasis on research methodology, policy analysis, and skill-building creates a strong foundation for those aspiring to pursue careers in teaching, research, consultancy, and management roles.

Delivered over four semesters, the programme includes carefully curated courses aligned with contemporary academic developments and industry expectations. The pedagogical approach integrates lectures, case studies, presentations, research projects, and field-based assignments to ensure that students acquire not just theoretical knowledge but also applied skills and professional competencies.

3. Distinctive Features of the Programme

- **Interdisciplinary and Applied Focus:** *The curriculum integrates disciplines such as economics, management, finance, analytics, and policy studies to offer a holistic understanding of the commerce domain.*
- **Blended Learning Approach:** *A balanced mix of classroom teaching, applied exercises, and technology-enabled tools ensures students gain exposure to both conceptual and real-world problem-solving.*
- **Research Orientation:** *Strong emphasis on research methodology and dissertation writing prepares students to engage in scholarly inquiry and evidence-based analysis.*
- **Flexible Elective System:** *The combination of Allied and Open Electives allows students to customize their academic journey in line with their career goals and interests.*
- **Ethical and Contextual Awareness:** *The programme promotes ethical reasoning, social responsibility, and contextual understanding of commerce in both local and global settings.*
- **Seasoned Faculty:** *Delivered by a team of dedicated and research-active faculty members with diverse academic and industry backgrounds, many of whom have national and international exposure.*
- **Career Readiness:** *Graduates are well-prepared for opportunities in academia, competitive examinations, corporate roles, entrepreneurship, and public policy domains.*

4. M.Com Programme – Regulations

(Applicable from Batch 2025 onwards)

To ensure a fair, transparent, and academically sound system for specialization, the Department of Commerce has instituted a structured mechanism for the allocation of majors in the M.Com. programme. These guidelines are designed to align student interests with academic merit and

available resources, thereby enabling students to pursue focused learning in their preferred domain.

4.1 Majors Offered

The M.Com. programme offers the following three specialized majors:

- Accounting & Taxation
- Finance
- Human Resource Management (HRM) & Marketing

Based on the order of their preferences and subject to seat availability, each student will be assigned one of the three offered majors, which will determine their advanced coursework and research orientation in the second semester (2nd Semester) and, beyond of the programme.

4.2 Submission of Preferences

4.2.1 At the start of 2nd semester of the programme, students will be required to submit their choice on a prescribed format for the three majors offered by the Department, within the specified deadline.

4.2.2 Before the option window opens for students to select their preferred majors, the Department will notify the list of offered majors along with their respective intake capacities.

4.2.3 If a student fails to submit their preferences within the stipulated timeframe, they may be allocated a major based solely on seat availability, after the preferences of all students who submitted their choices on time have been considered.

4.3 Allocation Procedure (Merit-Based)

4.3.1 The Department will predefine the maximum number of seats available for each major, based on academic capacity and available resources.

4.3.2 In cases where the number of students preferring a particular major does not exceed its intake capacity, all such students will be allotted that major.

4.3.3 If the number of applicants for a particular major exceeds the available seats, allocation will be based strictly on merit, prioritizing students with higher M.Com entrance examination scores.

4.4 Tie-Breaking Criteria

In the event that two or more students obtain the same entrance examination score for a major where the number of applicants exceeds the available seats, the tie will be resolved as follows:

4.4.1 Undergraduate academic performance (CGPA or percentage, as reflected in the official transcript) will serve as the first tie-breaker.

4.4.2 If the tie persists, a transparent random draw will be conducted in the presence of the Departmental Committee to ensure fairness and impartiality.

4.5 General Provisions
4.5.1 The allocation of students to the majors offered by the Department will be overseen

by the Admission Committee, including the designated Academic Counsellors, to ensure transparency and procedural integrity.

4.5.2 The Department will notify students of their final major allocation within the prescribed timeline.

4.5.3 The Department reserves the right to revise the intake capacity of any major in the event of exceptional or unforeseen circumstances, subject to the approval of the Departmental Committee. Any such changes will be communicated to students in advance.

4.5.4 These guidelines will be effective from the 2025 session and may be revised from time to time, as deemed necessary by the Department.

5. CW + CW: As per the university guidelines the students shall be offered to opt for CW + CW or CW + R in the 4th semester. The detailed guidelines in this regard are given separately on page 76 and 103 to 107.

6. Programme Learning Outcomes (PLOs)

Aligned with Outcome-Based Education (OBE) and NAAC's quality framework

PLO Code	Programme Learning Outcome
PLO1	Demonstrate a thorough grasp of core areas of commerce, while applying specialization-specific knowledge (Accounting & Taxation, Finance, and HRM & Marketing) to critically evaluate business practices, interpret regulatory and policy frameworks, and offer context-based solutions to real-world challenges.
PLO2	Analyse complex business problems using conceptual, analytical, and quantitative approaches to arrive at effective decisions.
PLO3	Apply domain-specific tools/techniques for effective decision-making and operational efficiency.
PLO4	Employ AI tools, accounting/HR/marketing software programmes, data analytics, and ERP platforms to improve managerial performance.
PLO5	Develop entrepreneurial acumen and ability to foster creativity & innovation.
PLO6	Exhibit ethical values, professional integrity, and social responsibility across diverse business contexts.
PLO7	Apply the knowledge of the global and regional business environments to formulate effective business strategies.
PLO8	Communicate effectively through various modes of communication and work collaboratively in diversified work environments.
PLO9	Apply appropriate qualitative and quantitative research methods to investigate business issues, analyse findings critically, and present evidence-based insights in the form of a structured Master's Research Thesis.

PLO10	Engage in independent, reflective, and continuous learning to adapt to emerging challenges and evolving career landscapes.

Detailed Scheme for Master of Commerce (M.Com)

NCrf Credit Level	Course Code	Course Title	Course Type	Credits
		Semester 1ˢᵗ		
6	MCOMCGT125	*Goods & Services Tax*	*Core*	4
	MCOMCFR125	*Financial Risk Management*	*Core*	4
	MCOMCEP125	*Entrepreneurship & Start-Ups*	*Core*	4
	MCOMCIB125	*International Business*	*Core*	4
	MCOMCDE125	*Data Analysis with Excel*	*Core*	4
	MCOMCOB125	*Advanced Organizational Behaviour*	*Core*	4
		Semester 2ⁿᵈ		
6	MCOMCAD225	*Accounting for Managerial Decision Making*	*Core*	4
	MCOMCMM225	*Marketing Management*	*Core*	4
	MCOMCHR225	*Advanced Human Resource Management*	*Core*	4
	MCOMDGT225	*Advanced Goods & Services Tax*	*DCE (A&T)*	4
	MCOMDET225	*Enterprise Resource Planning (ERP)*	*DCE (A&T)*	4
	MCOMDFE225	*Financial Econometrics*	*DCE (FN)*	4
	MCOMDQT225	*Quantitative Techniques*	*DCE (FN)*	4
	MCOMDLP225	*Leadership & Personality Development*	*DCE (H&M)*	4
	MCOMDHD225	*Human Resource Development*	*DCE (H&M)*	4
		Semester 3ʳᵈ		
6.5	MCOMCFM325	*Financial Management*	*Core*	4
	MCOMCRM325	*Research Methodology*	*Core*	4
	MCOMCSM325	*Strategic Management*	*Core*	4
	MCOMDAC325	*Accounting for Managerial Control*	*DCE (A&T)*	4
	MCOMDCT325	*Corporate Tax Planning & Management*	*DCE (A&T)*	4
	MCOMDFT325	*FinTech*	*DCE (FN)*	4
	MCOMDFD325	*Financial Derivatives*	*DCE (FN)*	4
	MCOMDIR325	*Industrial Relations*	*DCE (H&M)*	4
	MCOMDSR325	*Services Marketing*	*DCE (H&M)*	4

Semester 4ᵗʰ   (CW + CW)

	MCOMCSC425	*Strategic Cost Management*	*Core*	*4*
	MCOMCBF425	*Behavioural Finance*	*Core*	*4*
	MCOMCLL425	*Labor Laws & Practice*	*Core*	*4*
	MCOMDCL425	*Customs Law & Practice*	*DCE (A&T)*	*4*
6.5	MCOMDMC425	*Management Control Systems*	*DCE (A&T)*	*4*
	MCOMDPM425	*Portfolio Management*	*DCE (FN)*	*4*
	MCOMDCV425	*Corporate Valuation & Restructuring*	*DCE (FN)*	*4*
	MCOMDMR425	*Marketing Research & Content Analysis*	*DCE (H&M)*	*4*
	MCOMDBA425	*Business Analytics*	*DCE (H&M)*	*4*

Semester 4ᵗʰ   (CW + Research) *

	MCOMIAT425 (A&T) MCOMIFN425 (FN) MCOMIHM425 (H&M)	*Internship cum Project Report*	*Core*	*20*
6.5		*or*		
	MCOMPDI425	*Master's Thesis*	*Core*	*16*
	MCOMCRP425	*Research & Publication Ethics*	*Core*	*4*

* Detailed guidelines related to research conduct and evaluation mechanism are given separately (Refer Page 76, 103 to 107)

Semester 1st

Goods & Services Tax

Semester: 1st	Max. Marks: 100
Course Code: MCOMCGT125	Semester End Examination: 72
Course Type: Core	Continuous Assessment: 28
Credits: 4	Contact Hours: 60

Course Description:

This course provides an introduction to India's Goods and Services Tax (GST) system. It covers the evolution of indirect taxation in India, the conceptual framework and benefits of GST, and the administrative structure under the CGST Act. Students will study the scope of supply, place and time of supply, and valuation of taxable supply, with practical illustrations and case studies to understand real-world applications. The course develops foundational knowledge and skills required for GST compliance and management in business practice.

Course Learning Outcomes (CLOs)

After completing the course, students should be able to:

CLO1: *Apply the provisions for levy and collection of CGST in intra- and inter-state transactions.*

CLO2: *Analyze the scope of supply under GST, including Schedules I, II, and III of the CGST Act, and apply supply-related provisions through case-based learning.*

CLO 3: *Determine the place and time of supply of goods and services under GST and resolve practical cases involving rate changes and cross-border transactions.*

CLO4: *Compute the value of taxable supplies using various methods under GST rules and apply rules for valuation involving exchange rates, inclusivity of GST, and case-based scenarios.*

Unit I

Introduction: Pre-GST indirect tax structure in India, Evolution of GST, Conceptual framework, Benefits of GST, Taxes subsumed in GST, GST Models: CGST, SGST, IGST, UTGST and Compensation to States, Administration under GST, CGST Act 2017 (Short title, extent and commencement), CGST Act (Definitions).Levy and collection CGST: Basis of charge under GST, GST levied in case of inter-state supply, GST levied in case of intra-state supply, GST rates notified for supply of various goods & Services.

Unit II

Concept of Supply: Meaning & scope of supply, Types of Supply: Deemed Supply, Composite and Mixed Supply. Inter-State Supply vs. Intra-State Supply, Schedule-I Supply made without consideration, Schedule II matters to be treated as supply of goods or services, Activities or transactions treated neither as the sale of goods nor sale of services as per Schedule III of CGST Act 2017 (negative list). Practical case studies analyzing supply provisions.

Unit III

Place of Supply: Location of Supplier and PoS, Location of supplier of goods, Location of supplier of Services, location of recipient of services, Determination of PoS of goods & services, Case studies on PoS of supply. Time of Supply: ToS determination & its significance, Determination of ToS of goods & Services, ToS in case of change in GST rate, Practical problems analyzing supply provisions.

Unit IV

Valuation of Taxable Supply: Different methods of calculation of value of taxable supply, Determination of VoS under Rule 27 to 35, other modes of determination of value of taxable of taxable supply, Determination of rate of exchange of currency, Determination of VoS inclusive of GST, Practical problems on computation of value of supply under GST.

PLO-CLO Mapping Matrix (Rating Scale: 0-3)
Legend: 0 = Not Aligned, 1 = Low Alignment, 2 = Moderate Alignment, 3 = High Alignment

PLO / CLO	PLO 1	PLO2	PLO3	PLO4	PLO5	PLO6	PLO7	PLO8	PLO9	PLO10	Avg. CLO
CLO1	3	2	2	1	1	2	2	1	1	2	1.7
CLO2	3	3	2	1	1	2	2	2	2	2	2.0
CLO3	3	3	3	2	1	2	3	2	2	2	2.3
CLO4	3	3	3	2	1	2	3	2	3	2	2.4
Avg. PLO	3.0	2.75	2.50	1.5	1.0	2.0	2.50	1.75	2.0	2.0	2.10

Suggested Readings (Latest Editions):

1. Agrawal, Raj K., & Agrawal, Shivangi. *GST*. Delhi: Taxmann Publications Pvt. Ltd., Latest Edition.
2. Jauhari, Deepak, &Jauhari, Anita. *GST Simplified*. New Delhi: Tax Wave Publications, Latest Edition.
3. Singhania, Vinod K., &Singhania, M. *Income Tax Including GST*. Delhi: Taxmann Publications Pvt. Ltd., Latest Edition.
4. Garg, Keshav R. *GST Ready Reckoner*. New Delhi: Bharat Law House Pvt. Ltd., Latest Edition.
5. *Bare Act with Short Comments*. Delhi: Commercial Law Publishers (India) Pvt. Ltd., Latest Edition.

Online Resources

1. **Goods and Services Tax Council Official Website**
   https://www.gstcouncil.gov.in/
   (Official updates, notifications, and circulars on GST in India)
2. **Goods and Services Tax Portal**
   https://www.gst.gov.in/
   (Online GST registration, return filing, payment, and other taxpayer services)
3. **Central Board of Indirect Taxes and Customs (CBIC)**
   https://www.cbic.gov.in/
   (Statutory provisions, rules, notifications, and manuals related to GST)
4. **Institute of Chartered Accountants of India (ICAI) – GST Updates**
   https://www.icai.org/post.html?post_id=16176
   (Guidance notes, study material, and articles for professionals and students)
5. **Ministry of Finance – Department of Revenue – GST**
   https://www.finmin.nic.in/
   (Government policy updates and press releases on GST)

Pedagogy

The course will be taught through a combination of interactive lectures, practical problem-solving exercises, and real-life case studies to help students understand the conceptual and procedural aspects of GST. Focus will be placed on discussing pre- and post-GST tax structures to build a strong foundation. Practical sessions will include computation of GST, determination of supply, place and time of supply, and valuation of taxable supply through numerical problems. Group discussions and presentations on recent GST updates will encourage critical thinking and application of theoretical concepts to current business practices.

Financial Risk Management

Semester: 1st	Max. Marks: 100
Course Code: MCOMCFR125	Semester End Examination: 72
Course Type: Core	Continuous Assessment: 28
Credits: 4	Contact Hours: 60

Course Description

This course offers a comprehensive introduction to the principles and practices of financial risk management, with a focus on the identification, measurement, and mitigation of key financial risks faced by institutions. Students will gain foundational knowledge of risk types—including market, credit, operational, interest rate, and liquidity risks—and explore regulatory frameworks such as Basel norms. The course emphasizes practical tools such as Value at Risk (VaR), credit risk models, risk mapping, and asset-liability management strategies. By the end of the course, students will be equipped to analyse complex risk scenarios and contribute to effective risk management in financial institutions.

Course Learning Outcomes (CLOs)

After completing the course, students should be able to:

CLO$_1$: *Learn the fundamentals of financial risk management and its role in the financial system.*
CLO$_2$: *Develop the ability to measure and manage market risk using VaR and related tools.*
CLO$_3$: *Evaluate operational risks and implement basic frameworks for their measurement and control.*
CLO$_4$: *Analyse and manage interest rate risk and apply strategies for effective asset-liability management.*

Unit I

Risk and Uncertainty: Definitions and distinctions. Introduction to Financial Risk Management (FRM): Purpose and Scope. Major categories of financial risk: Market, Credit, Liquidity, Solvency, Operational, Interest Rate Risk. The Banking Book vs. Trading Book vs. The Risk Management Process. Overview of Basel Norms: Basel I, II, III and recent developments.

Unit II

Market Risk: Volatility estimation, Value at Risk (VaR): Concept, parameters, Analytical VaR, Historical Simulation, Back-testing and stress testing of VaR models. Credit Risk: Drivers. Probability of Default (PD), Loss Given Default (LGD), Exposure at Default (EAD), Expected Loss vs. Unexpected Loss. Credit Risk Models: Altman's Z-Score, Merton Model.

Unit III

Operational Risk: Definition, categories, peculiarities. Risk Mapping and the Cause-Effect Chain. Measurement Approaches: Earnings Volatility Approach, CAPM-based Approach. Loss Distribution Approach (LDA). Basel Regulatory Approaches, Basic Indicator Approach (BIA), Standardized Approach (SA), Economic Capital: Definition, Components, Risk-Adjusted Return on Capital (RAROC): Concept and Application.

Unit IV

Asset-Liability Management (ALM): Objectives, Role in Banks. Interest Rate Risk (IRR): Sources. Repricing Gap Model, Maturity Gap Model. Duration and Convexity, Price-Yield Relationship. Liquidity Risk: Dimensions, Early Warning Signals, Static and Dynamic Liquidity Gap Analysis. Liquidity Coverage Ratio (LCR), Net Stable Funding Ratio (NSFR)

PLO-CLO Mapping Matrix (Rating Scale: 0-3)
Legend: 0 = Not Aligned, 1 = Low Alignment, 2 = Moderate Alignment, 3 = High Alignment

CLOs \ PLOs	PLO1	PLO2	PLO3	PLO4	PLO5	PLO6	PLO7	PLO8	PLO9	PLO10	Avg CLO
CLO1	3	2	3	2	1	2	2	2	3	2	2.2
CLO2	3	2	2	3	2	2	1	2	1	2	2.0
CLO3	2	2	2	2	2	2	2	1	2	3	2.0
CLO4	3	2	2	2	2	2	2	1	1	2	1.9
Avg PLO	2.75	2.00	2.25	2.25	1.75	2.00	1.75	1.50	1.75	2.25	2.02

Suggested Readings (Latest Editions):

1. Hull, J. C. *Risk Management and Financial Institutions*. John Wiley & Sons, Inc.
2. Saunders, A., & Cornett, M. M. *Financial Institutions Management: A Risk Management Approach*. McGraw-Hill Education.
3. Resti, A., & Sironi, A. *Risk Management and Shareholders' Value in Banking: From Risk Measurement Models to Capital Allocation Policies*. John Wiley & Sons, Inc.
4. Gup, B. E., & Kolari, J. W. *Commercial Banking: The Management of Risk*. John Wiley & Sons, Inc.
5. Jorion, P. *Value at Risk: The New Benchmark for Managing Financial Risk*. McGraw-Hill Education.
6. Kaplan Schweser. *SchweserNotes™ for the FRM® Exam (Part I & II)*. Kaplan, Inc.
7. Bessis, J. *Risk Management in Banking*. John Wiley & Sons, Inc.
8. Gallati, R. R. *Risk Management and Capital Adequacy*. McGraw-Hill Professional Publishing.
9. Horcher, K. A. *Essentials of Financial Risk Management*. John Wiley & Sons, Inc.
10. Heffernan, S. *Modern Banking in Theory and Practice*. John Wiley & Sons, Inc.
11. Jorion, P. *Financial Risk Manager Handbook: FRM Part I / Part II*. Wiley Finance Series.

Online Resources

1. Basel Committee Publications: https://www.bis.org/bcbs/
2. World Bank Database: https://www.data.worldbank.org
3. OECD Database: https://www.oecd.org/en/data.html
4. RBI's Data Base on Indian Economy: https://data.rbi.org.in
5. Bombay Stock Exchange: https://www.bseindia.com
6. National Stock Exchange: https://www.nseindia.com
7. Investopedia FRM Portal: https://www.investopedia.com/financial-risk-management- 4689741
8. CFA Institute Learning (relevant sections on FRM): https://www.cfainstitute.org/
9. GARP (Global Association of Risk Professionals): https://www.garp.org/
10. Khan Academy – Statistics & Risk: https://www.khanacademy.org/

Pedagogy

The course pedagogy blends analytical rigor with real-world application. It includes conceptual lectures supported by real-time risk examples from global and Indian financial institutions. Problem-solving hands-on sessions will cover key risk metrics such as VaR, PD, LGD, RAROC, Duration, and Liquidity Gap Models. Case studies and simulations—such as stress testing and credit scoring—enhance practical understanding. Excel-based tools will be used to model risk indicators such as VaR and Z-Scores. Group projects on topics like Basel compliance, ALM strategies, or bank risk frameworks will be introduced to provide students with real-world exposure to the course content.

Entrepreneurship and Startups

Semester: 1st	**Max. Marks: 100**
Course Code: MCOMCEP125	**Semester End Examination: 72**
Course Type: Core Core	**Continuous Assessment: 28**
Credits: 4	**Contact Hours: 60**

Course Description

This course offers a comprehensive introduction to entrepreneurship with a strong focus on startup development. It explores entrepreneurial thinking, opportunity recognition, lean startup methodology, business model innovation, and venture scaling. Students will engage with tools such as the Business Model Canvas, Value Proposition Canvas, and MVP testing frameworks to translate ideas into validated business models. The course also introduces students to India's startup ecosystem, including key government policies, funding sources, and institutional support systems such as incubators and accelerators. Through real-world case studies, interactive exercises, and project-based learning, learners will develop the practical skills needed to launch and grow a startup in both local (J&K) and national contexts.

Course Learning Outcomes (CLOs):

After completing the course, students should be able to:

CLO1: *Analyse types of entrepreneurs and evaluate the role of startup ecosystems and policies in entrepreneurial development.*

CLO2: *Apply lean startup principles to test business ideas and craft compelling value propositions.*

CLO3: *Design and evaluate business models using the Business Model Canvas and feasibility tools.*

CLO4: *Formulate strategies for startup formation, fundraising, compliance, and scaling.*

UNIT I

Concept & Scope of Entrepreneurship; Economic Role & Impact. Types of Entrepreneurs: Innovative, Social, Lifestyle, Intrapreneurs. Entrepreneurial Mindset, Traits & Design Thinking for Startups. Opportunity Identification & Evaluation Techniques. Startup Ecosystem Overview: Global, Indian, and Jammu & Kashmir. Government Policies: Startup India Action Plan, DPIIT Recognition, TIDE 2.0, MeitY, SIDBI, etc. J&K Startup Policy, JKEDI, local incubation and support frameworks. Institutional Support: Incubators, Accelerators, Angel Networks, Mentors.

UNIT II

Introduction to Lean Startup Thinking: Build-Measure-Learn Loop. Why Startups Fail: Common Pitfalls

and Lessons Learned. Designing Hypotheses & Assumptions for Testing. Minimum Viable Product (MVP): Development, Prototyping & Early Validation. Evidence-Based Methods: Customer Discovery Interviews & Feedback Loops. Value Proposition Canvas: Customer Segments, Jobs-to-be-Done, Pains & Gains. Products/Services and Value Fit. Iteration, Refinement, and Product-Market Fit. Case Studies: Real-World Application of Lean and VPC Models.

UNIT III

Business Model Canvas (BMC): Nine Building Blocks Explained. Business Model Types: Freemium, Subscription, Platform, Marketplace, SaaS. Aligning Value Proposition with Customer Segments in BMC. Strategic Elements: Key Partners, Resources, Channels, Revenue Streams. Business Model Testing, Iteration & Pivoting Strategies. Startup Feasibility Analysis: Market, Technical, Legal & Financial Viability. Business Plans & Investor-Ready Pitch Decks: Structure & Best Practices.

UNIT IV

Startup Team Formation: Roles, Equity, Co-Founder Agreements, Cap Tables. Legal Forms of Business in India: Pvt Ltd, LLP, OPC. Company Incorporation, Trademarks, IP, Regulatory Compliance. Startup Finance Basics: Budgeting, Forecasting, Unit Economics, Burn Rate, Breakeven. Fundraising Sources: Bootstrapping, Angel Investors, Venture Capital, Government Schemes. Pitching to Investors: Crafting the Pitch Deck, Investor Expectations, Due Diligence. Go-To-Market Strategy: Digital Marketing, Sales Funnels, Customer Acquisition Tactics. Policy Support for Scaling: Schemes under Startup India, TIDE 2.0, MeitY, SIDBI, JKEDI. Growth Models, Scaling Up, and Exit Strategies (IPO, M&A, Franchising)

PLO-CLO Mapping Matrix (Rating Scale: 0-3)
Legend: 0 = Not Aligned, 1 = Low Alignment, 2 = Moderate Alignment, 3 = High Alignment

CLO \ PLO	PLO1	PLO2	PLO3	PLO4	PLO5	PLO6	PLO7	PLO8	PLO9	PLO10	Avg. CLO
CLO1	2.0	2.0	1.0	1.0	3.0	2.0	2.0	2.0	1.0	2.0	1.80
CLO2	1.0	3.0	3.0	2.0	3.0	1.0	1.0	2.0	2.0	2.0	2.00
CLO3	2.0	3.0	3.0	2.0	3.0	1.0	2.0	1.0	2.0	2.0	2.10
CLO4	2.0	2.0	2.0	3.0	2.75	2.0	3.0	3.0	1.50	2.0	2.32
Avg. PLO	1.75	2.5	2.25	2.00	2.94	1.5	2.0	2.0	1.62	2.0	2.05

Suggested Readings (Latest Editions):

1.   Ries, E. *The Lean Startup: How Constant Innovation Creates Radically Successful Businesses.* Crown Business.
2.   Osterwalder, A. & Pigneur, Y. *Business Model Generation.* Wiley.
3.   Timmons, J. A., & Spinelli, S. *New Venture Creation: Entrepreneurship for the 21st Century.* McGraw-Hill.
4.   Hisrich, R. D., Peters, M. P., & Shepherd, D. A. *Entrepreneurship.* McGraw-Hill Education (Latest Edition).
5.   Blank, S. G., & Dorf, B. *The Startup Owner's Manual: The Step-by-Step Guide for Building a Great Company.* K&S Ranch.
6.   Sarasvathy, S. D. *Effectuation: Elements of Entrepreneurial Expertise.* Edward Elgar Publishing.

7.   Bhide, A. *The Origin and Evolution of New Businesses.* Oxford University Press.
8.   Maurya, A. *Running Lean: Iterate from Plan A to a Plan That Works*. O'Reilly Media.
9.   Gupta, S. L. & Mittal, A. *Entrepreneurship Development and Startups for Beginners.*
International Book House.
10.   Khanka, S. S. *Entrepreneurial Development.* S. Chand Publishing.

Online Resources

1.   Startup India Hub (https://www.startupindia.gov.in)
2.   NASSCOM Startup Reports
3.   World Economic Forum (WEF) – Reports on global innovation and entrepreneurial ecosystems.
4.   Harvard Business Review (HBR) – Articles on startup growth, innovation strategies, and founder dilemmas.
5.   Y Combinator Startup Library (https://www.ycombinator.com/library)
6.   MIT OpenCourseWare – Entrepreneurship (https://ocw.mit.edu)

Pedagogy

The pedagogy for this course is experiential, learner-centered, and practice-driven, aimed at cultivating entrepreneurial thinking and startup readiness. It blends case-based learning, startup simulations, group projects, and design thinking exercises to help students apply theoretical concepts to real-world challenges. Students engage in field-based assignments, interact with successful entrepreneurs and ecosystem enablers through guest lectures and workshops, and work on idea validation using tools like the Lean Canvas and Value Proposition Canvas. Emphasis is placed on active learning, collaboration, and iterative development, supported by mentoring sessions and exposure to institutional support systems. This approach ensures the development of critical entrepreneurial skills aligned with the course outcomes and program objectives.

International Business

Semester: 1st	Max. Marks: 100
Course Code: MCOMCIB125	Semester End Examination: 72
Course Type: Core	Continuous Assessment: 28
Credits: 4	Contact Hours: 60

Course Description:

The course examines the dynamics of international business while focusing on economic, financial, political and cultural aspects that shape the global markets. The students will explore key concepts such as globalization, international trade, foreign direct investment, foreign exchange management & regional trade agreements. The course covers understanding global market, strategies for entering global market, and navigating ethical dilemmas in diverse business environments. Through case studies & real-world examples, the students will develop skills to analyse global business opportunities and challenges.

Course Learning Outcomes (CLOs)

After completing the course, students should be able to:

CLO1: Evaluate the key characteristics and underlying rationale of domestic and international business by applying major trade theories and scrutinize the implications of trade protectionist policies.

CLO2: Examine the historical development and shifting dynamics of globalization and regional economic blocs in order to investigate their impact on international trade flows and global strategic decision making.

CLO3: Critically appraise the structure, roles and functions of global trade and financial institutions, with emphasis on their influence over international business regulations and global financial stability.

CLO4: Analyse the impact of different forms of international capital flows and exchange rate systems on global financial decision-making.

UNIT-I

International Business: Evolution, Drivers, & Importance. Domestic Business vs. International Business. Modes of International Business: Trade, Licensing, Franchising, Joint Venture, Acquisitions of Existing Operations & Establishment of New Foreign Subsidiaries. International Trade Theories: The Mercantilist Doctrine, Absolute Advantage Theory, Comparative Advantage Theory, Heckscher-Ohlin Theorem, The Leontief Paradox, The Product Life Cycle Theory, Linder's Income-Preference Similarity Theory & The New Trade Theory. Barriers to International Trade: Rationale & Implications. Tariff & Non-Tariff Barriers.

UNIT-II

Globalization: Concept, Process & Outcomes. Understanding Interdependence in Globalization. Drivers of Globalization: Technological Advancement, Economic & Financial Integrations, Cultural Exchanges, Political & Legal Changes. Anti-Globalization Backlash, Escalation of Trade Conflicts & Slowbalisation.. Globalization vs. Regionalism. Regional Economic Integration: Causes, Merits, Demerits & Stages. Genesis, Achievements & Challenges of Prominent Economic Alliances: USMCA, EU, SAARC, ASEAN, OPEC & BRI.

UNIT-III

Bretton Woods System: Genesis & Significance. International Monetary Fund (IMF): Importance, Functions, & Criticism. Special Drawing Rights (SDRs) & The Global Financial Liquidity. The World Bank Group: Objectives, Functions & Criticism. The World Trade Organization (WTO): Principles, Functions, & Criticism. Intellectual Property Rights: Types, Importance & Criticism. The Asian Infrastructure Investment Bank: Objectives, Functions & Criticism.

UNIT-IV

International Capital Flow: Foreign Direct Investment vs. Portfolio Investment. Costs & Benefits of FDI for Host & Home Countries. Modes & Types FDI. Foreign Exchange Market: Functions & Structure. Foreign Exchange Transactions & Quotations. Exchange Rate Systems: Fixed-Rate System, Crawling Peg System, Target-Zone Arrangements, Managed Float System, & Independent Float System. Determination of Foreign Exchange Rates: Gold Standard, Purchasing Power Parity (PPP) & Interest Rate Parity (IRP).

PLO-CLO Mapping Matrix (Rating Scale: 0-3)
Legend: 0 = Not Aligned, 1 = Low Alignment, 2 = Moderate Alignment, 3 = High Alignment

CLO \ PLO	PLO1	PLO2	PLO3	PLO4	PLO5	PLO6	PLO7	PLO8	PLO9	PLO10	Average CLO
CLO1	3	2	2	2	2	2	3	1	2	2	**2.1**
CLO2	3	3	3	1	1	3	3	1	3	2	**2.3**
CLO3	3	3	2	2	2	2	3	2	2	1	**2.2**
CLO4	2	3	3	2	1	2	3	2	3	2	**2.3**
Average PLO	**2.75**	**2.75**	**2.5**	**1.75**	**1.5**	**2.25**	**3**	**1.5**	**2.5**	**1.75**	**2.225**

Suggested Readings (Latest Editions):

1. Collinson, Simon, Rajneesh Narula& Alan Rugman. *International Business*. Pearson Education Ltd., United Kingdom.
2. Sharan, Vyuptakesh. *International Business: Concept, Environment & Strategy*. Pearson Education Ltd., New Delhi.
3. Shankar, Oded, Yadong Luo &Tailan Chi. *International Business*. Routledge, New York & London.
4. Subba Rao. *International Business*. Himalaya Publishing House, New Delhi.
5. Eun, Cheol& Bruce Resnick. *International Financial Management*. McGraw-Hill Education, New York.
6. Madura, Jeff. *International Financial Management*. Cengage, Boston, USA.

Online-Resources

1. ***Finance & Development Magazine*** by IMF (https://www.imf.org/en/Publications/fandd)
2. ***World Economic Outlook*** by IMF (https://www.imf.org/en/Publications/WEO)
3. ***World Trade Report*** by WTO*https://www.wto.org/english/res_e/reser_e/wtr_e.htm*
4. ***Global Trade Outlook & Statistics*** by WTO https://www.wto.org/english/res_e/reser_e/gots_e.htm
5. ***The Economist*** *(Magazine) (https://www.economist.com*
6. ***Project Syndicate*** *(https://www.**project**-syndicate.org*

Pedagogy

This course adopts an experiential and inquiry-based learning approach, combining conceptual understanding with real-world application. Through lectures, case studies, simulations, and multimedia resources, students will actively explore global trade dynamics, cross-border strategies, and international institutions. Emphasis is placed on critical thinking, comparative analysis, and reflective discussion to foster global business acumen and ethical awareness. Continuous assessments and interactive sessions will enhance engagement, ensuring students develop analytical and strategic skills essential for international business environments.

Data Analysis with Excel

Semester: 1st	**Max. Marks: 100**
Course Code: MCOMCDE125	**SEE: Theory-36; Practical-36**
Course Type: Core	**Continuous Assessment: 28**
Credits: 4	**Contact Hours: 60**

Course Description:

This course introduces students to the fundamental concepts and tools of data analysis using Microsoft Excel. It provides a practical foundation in data handling, cleaning, visualization, and interpretation using spreadsheets. The course emphasizes real-world business and academic applications to help students draw insights from data using Excel functions, pivot tables, charts, and basic statistical analysis.

Course Learning Outcomes (CLOs)

After completing the course, students should be able to:

CLO_1: Interpret the foundational concepts of data analysis and demonstrate proficiency in using Excel for basic operations such as data entry, formatting, and formula application.

CLO_2: Apply data cleaning and transformation techniques in Excel to prepare structured, error- free datasets for analysis.

CLO_3: Use Excel's statistical tools and functions, including descriptive statistics, lookup functions, and what- if analysis, to analyze and interpret data for decision-making.

CLO_4: Create meaningful data visualizations and dynamic dashboards using charts, pivot tables, and Excel features to effectively communicate data insights.

Unit I

Meaning, Scope and Importance of Data Analysis. Data types: Qualitative vs Quantitative; Structured vs Unstructured. Introduction to Excel: Interface, Ribbon, Shortcuts. Basic Excel operations: Cell referencing, Formulas, Functions. Data entry, formatting, validation. Creating and managing spreadsheets. Using basic Excel formulas (SUM, AVERAGE, IF, COUNT, etc.).

Unit II

Sorting and Filtering Data. Handling missing or duplicate data. Data transformation (Text to Columns, CONCATENATE, TRIM, UPPER/LOWER). Use of Conditional Formatting. Introduction to Named Ranges. Cleaning raw datasets. Using "Find and Replace", conditional formatting for outliers.

Unit III

Descriptive statistics using Excel: Mean, Median, Mode, Variance, Std. Deviation. Using Data Analysis Toolpak. Lookup Functions (VLOOKUP, HLOOKUP, INDEX-MATCH). What-if analysis (Goal Seek, Scenario Manager).Basic trend analysis using time series data. Use of Toolpak for summary statistics. Financial and logical functions for analysis.

Unit IV

Types of Charts: Column, Line, Pie, Bar, Combo, etc. Creating and customizing charts. Pivot Tables and Pivot Charts. Introduction to Dashboards. Printing and sharing reports. Building Pivot Tables. Designing dashboards using slicers, charts, and summaries.

<u>**PLO-CLO Mapping Matrix (Rating Scale: 0-3)**</u>
<u>**Legend: 0 = Not Aligned, 1 = Low Alignment, 2 = Moderate Alignment, 3 = High Alignment**</u>

CLOs	PLO1	PLO2	PLO3	PLO4	PLO5	PLO6	PLO7	PLO8	PLO9	PLO10	verage CLO
CLO1	3	3	3	3	2	2	2	2	2	2	2.4
CLO2	3	3	3	3	2	2	3	2	2	2	2.5
CLO3	3	3	3	3	3	2	3	2	3	3	2.8
CLO4	3	3	3	3	2	2	2	2	2	2	2.4
Average PLO	3	3	3	3	2.25	2	2.5	2	2.25	2.25	2.525

Suggested Readings (Latest Editions):

1. Alexander, M., & Kusleika, D. *Excel Bible*. Wiley.
2. DeVeaux, R., & Velleman, P. *Intro Stats: Data Analysis Using Excel*. Pearson.
3. Levine, D. M., Stephan, D. F., & Szabat, K. A. *Statistics for Managers Using Microsoft Excel*. Pearson.
4. Winston, W. L. *Microsoft Excel Data Analysis and Business Modeling*. Microsoft Press.
5. Albright, S. C., & Winston, W. L. *Business Analytics: Data Analysis and Decision Making*. Cengage Learning.
6. Walkenbach, J. *Excel Formulas and Functions for Dummies*. Wiley.
7. Kumar, U. D. *Business Analytics: The Science of Data-Driven Decision Making*. Wiley India.

Online Resources:-

1. **Microsoft Excel Training** – Official Excel tutorials for all levels. support.microsoft.com/excel
2. **Excel Easy** – Step-by-step lessons on formulas, charts, and analysis. excel-easy.com
3. **Coursera – Excel Skills for Business** – Structured course with certificates. coursera.org/learn/excel
4. **YouTube – Leila Gharani** – Practical video tutorials on Excel and dashboards. youtube.com/user/LeilaGharani
5. **Spreadsheeto** – Free Excel guides and cheat sheets for learners. spreadsheeto.com

Pedagogy

The course will adopt a practical, learner-centric pedagogy with a strong focus on hands-on experience using Microsoft Excel. Through lab sessions, demonstrations, and real-life datasets, students will actively engage in data entry, cleaning, analysis, and visualization tasks. Concepts will be reinforced through guided exercises, individual assignments, and interactive classroom discussions. The use of case studies and scenario-based learning will help students apply Excel tools to solve real-world problems, promoting analytical thinking and skill development in a business context.

Note: The practical examination shall be conducted by an external examiner duly nominated by the competent authority from panel of examiners.

Advanced Organizational Behaviour

Semester: 1st	**Max. Marks: 100**
Course Code: MCOMCOB125	**Semester End Examination: 72**
Course Type: Core	**Continuous Assessment: 28**
Credits: 4	**Contact Hours: 60**

Course Description:

This course is designed to deepen the knowledge of organizational behavior from an individual, group, and organizational perspective; and to encourage students to reflect on and apply this knowledge in ways that will enhance their abilities as business managers/leaders.

Course Learning Outcomes (CLOs)

After completing the course, students should be able to:

CLO1. Apply the OB frameworks, tools, and concepts for enhancing the individual, group, and organizational effectiveness.

CLO2. Evaluate the relationship between employee attitudes, organizational commitment, and motivation theories to design strategies that enhance learning, satisfaction, and citizenship behaviors in workplace settings.

CLO3. Analyze team dynamics and decision-making models to design leadership strategies that promote innovation and organizational effectiveness.

CLO4. Analyze the interrelationship between organizational power, justice, culture, and change management to design practical interventions for managing workplace politics and overcoming resistance to change.

Unit I

Organizational behavior (OB): An evidence-based approach; Theoretical foundations for OB – cognitive framework, behavioristic framework and social cognitive framework. Evolution of OB in India; Why study OB; Management and organizational behavior; Effective vs Successful Managerial Activities; Management Functions, Skills and Roles; Organizational behavior trends; Positive organizational behavior & Psychological capital; A basic model of OB; Employability skills needed across functional areas; Personality: Concept, Big Five Personality Traits, MBTI. Perception: Process, Perceptual distortions, Managerial implications of Perception.

Unit II

Attitudes: Definition, formation of attitudes; ABC model of attitudes; Attitudes and behavior; Employee attitudes: Job satisfaction and work behavior, Organizational Commitment (OC), Consequences of OC,

building OC, Psychological contracts and Organizational citizenship behaviors: Learning in organizations, Behavioral modification: Learning through reinforcement, learning by observing, learning through experience. Motivation at Work: Introduction, Content Models of Motivation, Process Models of Motivation, Use of Motivation.

Unit III

Team & Group Dynamics: Differences between teams & groups, Types of Teams: Problem- solving teams, Self-managed work teams, Cross-functional teams, Virtual teams; Stages of team/group Development. Decision making & creativity: Steps in Decision making process, Models of Decision making – Rational Model, Bounded Rationality Model, Garbage Can Model; Creativity in Decision Making, Personal Creativity Drivers, Team Creativity Drivers, Creativity & Innovation. Leadership: Trait & Behavioral perspectives on Leadership.

Unit IV

Power: Bases & Consequences of Power, Power & Dependence, Responses to Power; Understanding Organizational Politics, Developing Political Skills, Controlling Political Behavior; Theory of Organizational Justice, Understanding the intersection between Justice, Power & Politics. Organizational Structure & Design; Management of Change: Forces Responsible for Change, Resistance to Change, Overcoming Resistance to Change. Organizational Culture (OC): Key role and its levels, Hofstede's Cultural Typology.

PLO-CLO Mapping Matrix (Rating Scale: 0-3)
Legend: 0 = Not Aligned, 1 = Low Alignment, 2 = Moderate Alignment, 3 = High Alignment

PLO / CLO	PLO1	PLO 2	PLO 3	PLO 4	PLO 5	PLO 6	PLO 7	PLO 8	PLO 9	LO 10	verage CLO
CLO 1	3	2	3	1	2	2	1	2	2	2	2
CLO 2	2	3	2	1	1	2	1	2	2	2	1.8
CLO 3	2	3	2	1	3	2	2	3	3	2	2.3
CLO 4	3	3	2	1	2	3	2	2	3	2	2.3
verage PLO	2.5	2.75	2.25	1	2	2.25	1.5	2.25	2.5	2	2.1

Suggested readings (latest editions):

1. McShane, S. L., & Von Glinow, M. A. *Organizational Behavior*. Tata McGraw-Hill Publishing Co.
2. Luthans, F. *Organizational Behavior*. McGraw Hill Book Company.
3. Sharma, K. *Organizational Behavior*. Pearson India.
4. Griffin, R. W., & Moorhead, G. *Organizational Behavior*. Houghton Mifflin Co., Boston.
5. Robbins, S. P., & Judge, T. A. *Essentials of Organizational Behavior*. Pearson Education.
6. Sekaran, U. *Organizational Behaviour: Text and Cases*. McGraw Hill Education, New Delhi.
7. Saiyadain, M. S. (Ed.). *Organizational Behaviour*. McGraw Hill Education, New Delhi.

Online Resources

1. **YouTube Channels on Organizational Behavior:**

o *CrashCourse: Organizational   Behavior   –*
https://www.youtube.com/user/crashcourse

o *Management Study Guide –* https://www.youtube.com/user/ManagementStudy

2. **E-Learning Platforms:**

o *Coursera – Organizational Behavior Courses –* https://www.coursera.org

o *edX – Business & Management Courses –* https://www.edx.org

Pedagogy

A blend of traditional teaching (lectures) with modern Learner centric learning techniques including case discussions, assessments, class presentations, role plays, simulation exercises, group projects, quizzes and games using Kahoot and Mentimeter will be adopted for better understanding of the various contents of the course.

Semester 2nd

Accounting for Managerial Decision Making

Semester: 2ⁿᵈ	Max. Marks: 100
Course Code: MCOMCAD225	Semester End Examination: 72
Course Type: Core	Continuous Assessment: 28
Credits: 4	Contact Hours: 60

Course Description:

The course is designed to provide a perspective of the Accounting techniques and methods which are useful to managers for taking managerial decisions. The course focuses on developing application oriented skills and comprehension for decision analysis using Activity Based Costing, Marginal costing, Differential costing, Inflation Accounting, Human Resource Accounting, Accounting for intangible assets, Value chain analysis, Theory of constraints, Learning Curve analysis, and Benchmarking.

Course Learning Outcomes (CLOs)

After completing the course, students should be able to:

CLO1: Analyze and apply Cost principles to logically compute costs under Traditional and Activity Based Costing systems and evaluate product profitability for informed managerial decision-making.

CLO2: Apply marginal and Differential costing techniques to calculate Break-even and Cost- volume-profit analysis and support managerial decisions including Make or buy, Change vs. Status quo, Optimum sales mix, Selling or further processing ,Shutdown or Continue, Exploring new market, Adding or dropping a Product, etc.

CLO3: Interpret and implement inflation accounting methods and Social Responsibility Accounting framework to prepare inflation-adjusted financial statements and corporate responsibility reports in compliance with legal and regulatory standards.

CLO4: Evaluate decision-making tools such as the Learning curve, Value engineering, and Human Resource Accounting and also apply valuation techniques for Intangible Assets in the context of informed managerial decisions.

Unit – I

Role of Accounting in Managerial Decision making. Financial vs. Cost and Managerial Accounting. Cost Management Systems: Traditional vs. Activity Based Costing systems. Treatment of overheads under Traditional vs. Activity Based Costing (ABC) systems; Design and Implementation of the ABC System. Analysis of Activities, Cost drivers and Cost pools. Cost computation and Product Profitability Analysis under ABC.

Unit– II

Marginal Costing: Marginal vs. Absorption costing, Tools of marginal costing ; Cost-volume - Profit-Relationship, Break –even analysis; Differential Costing: Methods and applications; Special Application of Marginal and Differential Costing in Mgt. Decisions- Make or buy, Change vs. Status quo, Optimum sales mix, Selling or further processing ,Shutdown or Continue, Exploring new market, Adding or Dropping a Product, etc.

Unit– III

Inflation Accounting: Concept, merits and limitations; Techniques of inflation Accounting - Preparation of Income statement and Balance Sheet under Current Cost Accounting and Current Purchasing Power Techniques. Social Responsibility Accounting: Computation of Social Cost Benefit Analysis. Corporate Social Responsibility (CSR) under Clause 135 of Companies Act, 2013 and SEBI guidelines; Preparation of Corporate Business Responsibility Report.

Unit– IV

Learning Curve model: Concept, factors affecting learning and experience curve. Application of Learning Curve model in Decision making. Value Analysis and Value Engineering (VAVE) Scope and Process of Value analysis. Applications of VAVE in decision making. Human Resource Accounting: Concept, importance, valuation and accounting for Human Resources. Accounting for Intangible Assets: concept and Valuation of intangible assets.

PLO-CLO Mapping Matrix (Rating Scale: 0-3)
Legend: 0 = Not Aligned, 1 = Low Alignment, 2 = Moderate Alignment, 3 = High Alignment

PLO CLO	PLO 1	PLO2	PLO3	PLO4	PLO5	PLO6	PLO7	PLO8	PLO9	PLO10	Avg. CLO
CLO1	3	3	3	2	2	1	2	1	2	2	2.1
CLO2	3	3	3	2	3	2	3	2	2	2	2.5
CLO3	3	2	2	2	1	3	3	2	2	2	2.2
CLO4	3	3	3	3	2	2	2	2	3	2	2.5
Avg. PLO	3.0	2.75	2.75	2.25	2.0	2.0	2.5	1.75	2.25	2.0	2.33

Suggested Readings (latest editions)

1.   *Jerold L. Zimmerman, Accounting for Decision Making, McGraw-Hill Publishing House.*
2.   *Atkinson, Banker, Kaplan, and Young, Management Accounting, Pearson Education.*
3.   *S. Mark Young, Readings in Management Accounting, Prentice Hall of India Pvt. Ltd., New Delhi.*
4.   *Kaplan and Atkinson, Advanced Management Accounting, Pearson Education.*
5.   *Sharma & Gupta, Management Accounting, Kalyani Publications, Delh..*

6. *R. M. Kishore, Advanced Management Accounting, Taxmann Publications, New Delhi.*

Online Resources

1. **CMAs/ICMAI e-learning portal –** *Resources on cost accounting and scorecard-based control.*
2. **Swayam (MOOCs) –** *"Budgeting and Control" by Indian professors.*
3. **ICAI/ICMAI Portals –** *Practice manuals on CVP and pricing decisions*
4. **Coursera / edX –***"Operations Strategy", for learning curve applications*
5. **Harvard Business Review Cases –** *Case studies on ABC, and other topics.*
6. **CMAs India Study Materials –** *Target Costing, Marginal costing,etc.*

Pedagogy

The course employs a blended pedagogy combining conceptual clarity with application-based learning through face-to-face interactions, numerical problem-solving, and technology-driven practical exposure. Key components include real-life case studies and role-playing to enhance decision-making skills, individual projects and group assignments to foster time management and teamwork, and regular presentations to strengthen communication abilities. Peer collaboration through group discussions and debates further deepens understanding of cost philosophies. Continuous and formative assessments such as weekly quizzes and case reflections are used to evaluate both individual and group performance.

Marketing Management

Semester: 2nd	Max. Marks: 100
Course Code: MCOMCMM225	Semester End Examination: 72
Course Type: Core	Continuous Assessment: 28
Credits: 4	Contact Hours: 60

Course Description

This course explores marketing as both a business philosophy and a practical tool for creating customer value. It emphasizes understanding consumer needs, analyzing competition, and developing effective marketing strategies. Key elements include product development, pricing, promotion, and distribution. Students will learn to apply core marketing principles to real-world scenarios. The course bridges theoretical knowledge with hands-on problem-solving in business contexts.

Course Learning Outcomes (CLOs)

After completing the course, students should be able to:

CLO1: *Gain foundational insight into core marketing concepts and evaluate the influence of different company orientations and environmental factors on marketing decisions and strategies.*

CLO2: *Make informed product decisions around branding, packaging, and lifecycle strategy. Comprehend pricing objectives, strategies and to apply product and pricing tools to optimize market offerings.*

CLO3: *Explore distribution channel design and conflict resolution approaches. Comprehend promotion as a communication process and plan promotional mixes to craft integrated strategies to enhance product reach and brand equity.*

CLO3: *Develop competitive strategies, strengthen brand equity, and utilize strategic planning tools like SWOT, BCG Matrix, and GE approach for market positioning.*

Unit- I

Nature, Significance and scope of Marketing; Core Marketing Concepts; Company Orientation towards Marketplace. Understanding Marketing Mix. Marketing Management Tasks. Marketing Environment-Micro and Macro Components and their Impact on Marketing Decisions. Market Segmentation, Target Market Selection, Mass Marketing and Market Positioning.

Unit - II

Marketing Information System & its components; Marketing Information Verses Marketing Research; Marketing Research Process. Product Decisions: Concept and Classification of Products; Major Product Decisions - Branding, Brand Equity and its Measurement, Packaging and Labeling; New Product Development Process; Product life Cycle-Strategic Implications. Pricing Decisions: Pricing Objectives,

Policies and Strategies; Factors affecting Price Determination, Price Setting Methods.

Unit - III

Distribution and Promotional Decisions: Marketing Channels: Scope and Types of Distribution Channels; Channel Choice, Channel Conflict-Types, Resolution to Channel Conflict. Promotional Decisions: Promotion as Communication. Elements of Promotional Mix; Promotional Objectives and Strategies.

Unit - IV

Managing Marketing Strategies and Plans: Building Customer Relationships through satisfaction, Value and Quality, Creating Brand Equity, Creating Competitive Advantages: Competitor Analysis and Competitive Strategies. Competitive Positions, Market leader Strategies, Market- challenger strategies, Market-nicher Strategies. Strategic Role of Strategic Planning. Corporate and Division Strategic Planning, BCG Growth – Share Matrix, the General Electric (GE) Approach, Business Unit Strategic Planning, SWOT Analysis.

PLO-CLO Mapping Matrix (Rating Scale: 0-3)
Legend: 0 = Not Aligned; 1 = Low Alignment; 2 = Moderate Alignment; 3 = High Alignment

PLOs/ CLOs	PLO1	PLO2	PLO3	PLO4	PLO5	PLO6	PLO7	PLO8	PLO9	PLO10	verage CLO
CLO1	3	3	2	2	1	1	3	2	3	2	2.2
CLO2	3	2	3	2	2	2	2	1	2	2	2.1
CLO3	2	2	3	2	2	1	2	3	2	2	2.1
CLO4	3	3	2	2	2	2	3	2	2	3	2.4
verage PLO	2.75	2.5	2.5	2	1.75	1.5	2.5	2	2.25	2.25	2.2

Suggested Readings (Latest Editions):

1. Kotler, P., Keller, K., Koshy, A., & Jha, M. *Marketing Management*. Pearson/Prentice Hall of India, New Delhi.
2. Kotler, P., & Armstrong, G. *Principles of Marketing*. Prentice Hall of India, New Delhi.
3. Ramaswamy, V. S., & Namakumari, S. *Marketing Management: Planning, Implementation and Control*. Prentice Hall of India, New Delhi.
4. Stanton, W. J. *Fundamentals of Marketing*. McGraw Hill, New York.
5. Srinivasan, V. S. *Case Studies in Marketing: The Indian Context*. Prentice Hall of India, New Delhi.
6. Schoell, W. F., & Guiltinan, J. P. *Marketing*. Allyn and Bacon, New York.
7. Stanton, W. J. *Fundamentals of Marketing*. McGraw Hill, New York.

Online Resources:

1. https://arpitsrivastava.com/core-concepts-of-marketing-philip-kotler-summary
2. https://www.smartinsights.com
3. https://thestrategystory.com/blog/segmentation-targeting-positioning-stp-in-marketing
4. https://blog.hubspot.com/
5. https://testbook.com/ugc-net
6. https://www.adda247.com/
7. https://study.sagepub.in/

Pedagogy:

The teaching pedagogy encourages active learning through case studies, market simulations, discussions, presentations and strategic analysis of real-world scenarios. Core concepts are reinforced with interactive discussions and problem-solving exercises. The pedagogy also fosters critical thinking by exploring dynamic elements like branding, pricing strategies, promotional design, and distribution channels— developing managerial acumen and preparing students for practical challenges in a competitive marketplace.

Advanced Human Resource Management

Semester: 2nd	**Max. Marks: 100**
Course Code: MCOMCHR225	**Semester End Examination: 72**
Course Type: Core	**Continuous Assessment: 28**
Credits: 4	**Contact Hours: 60**

Course Description:

This course provides a comprehensive overview of Human Resource Management (HRM) principles, practices, and challenges in both global and Indian contexts. It covers HRM evolution, strategic roles, workforce planning, talent acquisition, training and development, performance management, and compensation systems. Emphasis is placed on emerging HR trends such as diversity, employee engagement, and flexible work practices to prepare students for effective HR leadership in dynamic organizations.

Course Learning Outcomes (CLOs)

After completing the course, students should be able to:

CLO1: *Analyze the evolution, models, and strategic importance of Human Resource Management while evaluating emerging global and Indian HR challenges such as workforce diversity, talent scarcity, and employee engagement.*

CLO2: *Demonstrate the ability to conduct human resource planning, job analysis, and design, and apply effective recruitment and selection strategies to meet organizational talent needs.*

CLO3: *Design and assess career development and training programs, and apply performance management techniques to enhance employee growth and organizational effectiveness.*

CLO4: *Develop compensation systems and career management strategies that address challenges in pay-for-performance plans and support sustainable employee development.*

Unit I

Evolution and Development of Human Resource Management (HRM), HRM models and approaches, the changing role of the HR Manager, Competencies required for HR practitioners, High Performance Work Systems (HPWS), Key HRM Activities; Financial Impact of HR Activities; Strategic HRM; Emerging HR Issues in global and Indian Context: Work force Diversity, Cross Cultural Teams, Scarcity of Talent, Work Life balance, Knowledge Management, Competency Mapping, moonlighting phenomenon, employee engagement, flexi timing, psychological contract.

Unit II

Human Resource Planning (HRP), Factors Influencing HRP, Workforce Forecasting Techniques, Workload Analysis; Job analysis: Job description, Job specifications, Job evaluation, Job characteristics model and application; Job design, Job rotation, Job enlargement, job enrichment, Job involvement, Talent acquisition: Recruitment: Concept & Sources of Recruitment, Recruitment strategies; Selection: Tools, Techniques & Methods; Company Induction and socialization.

Unit III

Training and Development: Identifying training needs, designing effective training programs, evaluating training effectiveness, Management development, Methods of management development, Performance Management: Concept & Purpose; Uses & Methods of Performance Appraisal; Appraisal biases & solutions; Potential Appraisal.

Unit IV

Developing Careers: Challenges in Career Development; Meeting the Challenges of Effective Career Development; Self-Development. Managing Compensation: Designing a Compensation System; Job Vs. Individual Pay; Compensation Tools; Pay for Performance: The Challenges; Meeting the Challenges of Pay-for-Performance Systems; Types of Pay-for-Performance Plans.

PLO-CLO Mapping Matrix (Rating Scale: 0-3)
Legend: 0 = Not Aligned, 1 = Low Alignment, 2 = Moderate Alignment, 3 = High Alignment

CLO \ PLO	PLO1	PLO2	PLO3	PLO4	PLO5	PLO6	PLO7	PLO8	PLO9	PLO10	Average CLO
CLO 1	3	3	1	2	1	2	3	1	2	1	1.9
CLO 2	3	3	3	2	1	1	2	2	2	1	2
CLO 3	3	2	3	2	2	2	2	2	3	2	2.3
CLO 4	3	2	3	1	1	2	2	1	2	2	1.9
Average PLO	3	2.5	2.5	1.75	1.25	1.75	2.25	1.5	2.25	1.5	2.025

Suggested Readings (Latest Editions):

1. Dowling, P., & Welch, D. *International Human Resource Management*. Excel Books.
2. Dessler, G. *Human Resource Management*. Pearson Education India.
3. Ivancevich, J. M. *Human Resource Management: Foundations of Personnel*. McGraw-Hill.
4. Ivancevich, J. M. *Human Resource Management*. Tata McGraw-Hill Publishing Company Limited, New Delhi.
5. Noe, R. A., Hollenbeck, J. R., Gerhart, B., & Wright, P. M. *Human Resource Management: Gaining a Competitive Advantage*. McGraw-Hill Education, New York.
6. Mondy, R. W. *Human Resource Management*. Pearson.
7. Aswathappa, K. *Human Resource and Personnel Management: Text and Cases*. Tata McGraw-Hill.

8.	Mamoria, C. B., & Rao, V. S. P. *Personnel Management: Text and Cases*. Himalaya Publishing House.
9.	Flippo, E. *Personnel Management*. Tata McGraw-Hill.

Online Resources

1. **Coursera** – HR and talent management courses from global universities
☞ https://www.coursera.org
2. **edX** – Executive and foundational programs in HRM
☞ https://www.edx.org
3. **LinkedIn Learning** – Skill-based HR certifications and short courses
☞ https://www.linkedin.com/learning
4. **SHRM (Society for Human Resource Management)** – Articles, research, HR trends, and toolkits
☞ https://www.shrm.org
5. **YouTube Educational Channels:**
o *Management Study Guide*: https://www.youtube.com/user/ManagementStudy
o *CrashCourse: Organizational Behavior*: https://www.youtube.com/user/crashcourse

Pedagogy

The course is designed to blend theoretical understanding with practical application, enabling students to grasp both foundational principles and contemporary HR practices in global and Indian contexts. Real-life case studies and industry examples will be used to illustrate topics such as workforce diversity, talent acquisition, and employee engagement, helping students relate theory to real-world HR issues. Group activities, such as role plays on recruitment and selection or simulated performance appraisal sessions, will promote experiential learning and collaborative skills. Students will also participate in debates, presentations, and HR analytics assignments to sharpen their analytical thinking to become thoughtful, future-ready HR professionals who can navigate the changing world of work with confidence and creativity.

Advanced Goods & Services Tax

Semester: 2nd	Max. Marks: 100
Course Code: MCOMDGT225	Semester End Examination: 72
Course Type: DCE (A&T)	Continuous Assessment: 28
Credits: 4	Contact Hours: 60

Course Description:

This course provides an in-depth understanding of advanced concepts under the Goods and Services Tax (GST) regime in India. It covers the Reverse Charge Mechanism (RCM), Input Tax Credit (ITC), registration procedures, the Composition Scheme, E-invoicing, E-way bills, return filing, refunds, and assessment procedures. Through a mix of theoretical insights, statutory provisions, and practical problem-solving, students will develop the analytical skills required to apply complex GST rules to real-world business scenarios.

Course Learning Outcomes (CLOs)

After completing the course, students should be able to:

CLO1: Analyze the application of the Reverse Charge Mechanism (RCM) and Input Tax Credit (ITC) provisions, and solve practical problems relating to RCM transactions and ITC computation.

CLO2: Examine the statutory provisions for GST registration and the Composition Scheme, and apply eligibility criteria through practical problem-solving.

CLO3: Apply the compliance procedures for E-invoicing, E-Way Bills, and GST return filing, and resolve practical scenarios involving tax payments, interest, and ledger management.

CLO4 :Analyze the statutory framework for GST refunds and assessments, and solve practical problems relating to refund claims and assessment procedures.

Unit I

Reverse charge mechanism (RCM): Concept, RCM application on certain goods & Services, supply from an unregistered person to registered person, Supply of services through an e- commerce operator. Input Tax Credit: Conditions for taking input tax credit, ITC for payment of CGST, SGST and IGST, Apportionment of Credit and its determination, Mode of computation of ITC pertaining to capital goods and reversal, Mode of distribution of credit by Input Service Distributor (ISD), Problem-solving on application of RCM and availing of ITC.

Unit II

Registration: Significance of registration, Persons Liable for registration, Persons not liable for registration, Compulsory registration in certain cases, Procedure for registration, Deemed registration, Special provisions relating to casual taxable person and nonresident taxable person, Amendment of registration, Cancellation or suspension of registration, Revocation of cancellation of registration. Composition Scheme: Threshold limit for small taxpayers, Composition levy, conditions, specified GST rates under composition scheme, relevant considerations, Problem- solving on taxpayer registration and eligibility for the GST Composition Scheme.

Unit III

E-invoicing: applicability and procedure. E-Way Bill: generation, contents, exceptions. Returns: Tax Payments & Interest: Basic features of GST returns mechanism, Different GST returns, Matching, Reversal & reclaim of input tax credit, Electronic Liability, Credit & Cash ledger, Interest applicable under GST, Penalty under GST. Practical scenarios involving preparation and filing of GST returns.

Unit IV

Refunds: Refund of tax, Refund in certain cases, Interest on delayed refunds, Consumer Welfare Fund, Utilisation of Fund. Assessment: Self-assessment, Provisional assessment, Scrutiny of returns, Assessment of non-filers of returns, Assessment of unregistered persons, Summary assessment in certain special cases. Problem-solving on refund claims and assessment under GST provisions.

PLO-CLO Mapping Matrix (Rating Scale: 0-3)
Legend: 0 = Not Aligned, 1 = Low Alignment, 2 = Moderate Alignment, 3 = High Alignment

PLO / CLO	PLO 1	PLO2	PLO3	PLO4	PLO5	PLO6	PLO7	PLO8	PLO9	PLO10	Total
CLO1	3	3	3	2	1	2	2	2	2	2	2.2
CLO2	3	2	2	1	1	2	2	2	2	2	1.9
CLO3	3	3	3	2	1	2	3	2	2	2	2.3
CLO4	3	3	3	2	1	2	2	2	2	2	2.2
Total	3.0	2.75	2.75	1.75	1.0	2.0	2.25	2.0	2.0	2.0	2.15

Suggested Readings (Latest Editions):

6. Agrawal, Raj K., & Agrawal, Shivangi. *GST*. Delhi: Taxmann Publications Pvt. Ltd., Latest Edition.
7. Jauhari, Deepak, &Jauhari, Anita. *GST Simplified*. New Delhi: Tax Wave Publications, Latest Edition.
8. Singhania, Vinod K., &Singhania, M. *Income Tax Including GST*. Delhi: Taxmann Publications Pvt. Ltd., Latest Edition.
9. Garg, Keshav R. *GST Ready Reckoner*. New Delhi: Bharat Law House Pvt. Ltd., Latest Edition.

10. *Bare Act with Short Comments*. Delhi: Commercial Law Publishers (India) Pvt. Ltd., Latest Edition.

Online Resources

6. **Goods and Services Tax Council Official Website**
https://www.gstcouncil.gov.in/
(Official updates, notifications, and circulars on GST in India)

7. **Goods and Services Tax Portal**
https://www.gst.gov.in/
(Online GST registration, return filing, payment, and other taxpayer services)

8. **Central Board of Indirect Taxes and Customs (CBIC)**
https://www.cbic.gov.in/
(Statutory provisions, rules, notifications, and manuals related to GST)

9. **Institute of Chartered Accountants of India (ICAI) – GST Updates**
https://www.icai.org/post.html?post_id=16176
(Guidance notes, study material, and articles for professionals and students)

10. **Ministry of Finance – Department of Revenue – GST**
https://www.finmin.nic.in/
(Government policy updates and press releases on GST)

Pedagogy

This course will be delivered through a blend of interactive lectures, practical exercises, and problem-solving sessions focused on GST compliance and procedures. Real-world examples and case studies will be used to explain the practical application of reverse charge mechanisms, input tax credit, registration requirements, composition schemes, returns filing, refunds, and assessments. Students will work on numerical problems related to ITC computation, registration scenarios, and refund claims to build practical skills. Group discussions, assignments, and presentations will encourage active participation and help students stay updated with evolving GST rules and compliance requirements.

Enterprise Resource Planning (ERP)

Semester: 2nd	**Max. Marks: 100**
Course Code: MCOMDET225	**SEE: Theory-36; Practical-36**
Course Type: DCE (A&T)	**Continuous Assessment: 28**
Credits: 4	**Contact Hours: 60**

Course Description:

The focus of this course is to show how Enterprise Recourse Planning (ERP) systems integrate business processes across functional areas and support business management and performance analysis. Moreover the course system integrates the flow of data and documents from one functional area to the next throughout the process.

Course Learning Outcomes (CLOs)

After completing the course, students should be able to:

CLO$_1$: *Gain foundational knowledge of Tally.ERP 9, including its features, installation, company setup, and inventory voucher management.*

CLO$_2$: *Develop the ability to manage stock transactions, advanced accounting tasks, and inventory tracking using Tally's integrated tools.*

CLO$_3$: *Learn to create and manage POS invoices, handle multi-mode payments, and implement job costing and analysis using Tally.ERP 9.*

CLO$_4$:*Apply Tally.ERP 9's security, auditing, and data handling features to ensure safe, efficient, and technology-enabled accounting operations.*

UNIT I
Enterprise Resource Planning (ERP): Concept and main features. Knowledge about tally ERP 9, Tally.ERP9 v/s old versions, advantage of Tally, Features of Tally, Configuration of Tally, Installation of Tally, Company creation: Select Company, , create company, Alter, Backup, shut company, Restore, Inventory Vouchers: Stock group, Stock item, Stock categories, Unit of measurement.

UNIT II

Stock Transfer in Tally (Location/go-down creation, Transaction), Trading of Stock Transaction, Shortcut Keys, Advance Accounting: Bill wise details, Cost center & cost categories, Interest calculation Budget & control, Transaction in invoice mode & voucher mode, Advance Inventory in Tally ERP 9: Purchase and sales order process, Batch wise details, Price levels and price list, Stock valuation and stock summary, Transaction with discount.

UNIT III

Point of Sale (PoS): Configure Tally.ERP 9 to create POS Invoice, Create POS invoice with / without voucher class, Generate POS Invoice for single and multi-mode payment, Enter zero valued entries in POS invoice, Record batch-wise details in a POS Invoice, Print the POS Invoice, Generate and print POS Register, Enable and capture job costing details in Tally.ERP 9, Record the consumption of materials for each job, Generate the report for jobs carried out in multiple go downs, Compare and analyze jobs done.

UNIT IV

Technological Advantages of Tally.ERP 9: Tally Vault a Company, Activate Security Control for a Company, Create Security Levels and Assign Passwords, Activate Tally Audit and View the Tally Audit list of Vouchers/Ledgers, Backup and Restore Tally.ERP 9 Data, Split Company Data, Export and Import Data and Vouchers, Export Reports using ODBC, Use Web-Enabled, Print Preview and Online Help Features, Print Reports and Cheques, Tally.NET Features, Control Centre Capabilities, Advantages of Support Center.

PLO-CLO Mapping Matrix (Rating Scale: 0-3)
Legend: 0 = Not Aligned, 1 = Low Alignment, 2 = Moderate Alignment, 3 = High Alignment

PLOs/CLOs	PLO1	PLO2	PLO3	PLO4	PLO5	PLO6	PLO7	PLO8	PLO9	PLO10	Average CLO
CLO1	3	2	3	3	2	1	2	1	1	2	2
CLO2	3	3	3	3	2	1	2	2	2	2	2.3
CLO3	3	3	3	3	2	1	2	2	2	2	2.3
CLO4	3	3	3	3	3	2	2	2	2	3	2.6
Average PLO	3	2.75	3	3	2.25	1.25	2	1.75	1.75	2.25	2.3

Suggested Readings (Latest Editions):-

1.   Nadhani, A. K. *Tally.ERP 9 with GST*. BPB Publications.
2.   Nadhani, A. K., & Nadhani, K. K. *Implementing Tally ERP 9*. BPB Publications.
3.   Kogent Learning Solutions Inc. *Tally ERP 9 (Power of Simplicity)*. Dreamtech Press.
4.   Maidasani, D. *Mastering Tally ERP 9*. Laxmi Publications.
5.   Kogent Learning Solutions Inc. *Tally.ERP 9 – In Simple Steps*. Wiley India Pvt. Ltd.
6.   Singh, S., & Mehra, N. *Learn Tally ERP 9 with GST*. V&S Publishers.

Online Resources:

1.   **Tally Solutions Official Website** – https://tallysolutions.com
2.   **Tally Training by NIIT** – https://www.niit.com
3.   **YouTube – Tally ERP 9 Tutorials** – https://www.youtube.com
Channels like "Tally Training" and "LearnMore" offer free step-by-step video tutorials.

4.   **Tutorials Point – Tally ERP 9** – https://www.tutorialspoint.com/tally Easy-to-follow written tutorials covering all major Tally features.

5.   **Udemy – Tally ERP 9 with GST** – https://www.udemy.com

Paid and free courses with video lessons, quizzes, and practical assignments.

Pedagogy

The course on Tally.ERP 9 will be delivered through a hands-on, application-oriented approach with a strong emphasis on real-time practice in a lab environment. Each concept will be introduced through live demonstrations, followed by guided practice sessions where students can perform tasks such as company creation, voucher entry, inventory management, and report generation. Scenario-based exercises and case studies will help learners understand practical applications in business accounting. Regular assessments, interactive discussions, and assignments will encourage problem-solving, while the use of Tally's advanced features will build industry-relevant competencies in computerized accounting.

Note: The practical examination shall be conducted by an external examiner duly nominated by the competent authority from panel of examiners.

Financial Econometrics

Semester: 2nd	Max. Marks: 100
Course Code: MCOMDFE225	Semester End Examination: 72
Course Type: DCE (FN)	Continuous Assessment: 28
Credits: 4	Contact Hours: 60

Course Description:

This course provides a comprehensive introduction to the application of econometric techniques in financial research and analysis. It equips students with the tools to understand and model financial time series data, including stationarity, volatility, and return predictability. The course covers key methods such as regression analysis, ARMA models, ARCH/GARCH volatility modeling, and panel data techniques. Emphasis is placed on both theoretical foundations and empirical applications in areas like corporate finance, asset pricing, and event studies. Students will develop the ability to conduct rigorous data-driven research using real-world financial data.

Course Learning Outcomes (CLOs)

After completing the course, students should be able to:

CLO$_1$: Process & transform financial time series data, including stationarity and unit root testing.
CLO$_2$: Apply classical regression and time series models to analyse and forecast financial return behavior.
CLO$_3$: Model financial market volatility and evaluate the impact of events using econometric techniques.
CLO$_4$: Employ panel data techniques and conduct empirical research in corporate finance and asset pricing.

Unit I:

Nature and types of financial data (prices, returns, volumes, etc.), Basics of time series data and properties, Stationarity and unit root testing (ADF, PP, KPSS), Data transformations and returns: Simple vs Log returns, Concept of random walk and efficient market hypothesis.

Unit II:

Classical Linear Regression Model (CLRM) assumptions, Estimation and hypothesis testing (OLS), Autocorrelation and Heteroscedasticity issues, Lag selection and ARMA models, Modeling asset returns using economic/technical variables.

Unit III:

Historical vs implied vs realized volatility, rolling standard deviations, EWMA (Exponentially Weighted Moving Average) models, ARCH and GARCH models – concepts and estimation, Volatility clustering and leverage effect, Event Study Methodology in finance, Measuring abnormal returns and cumulative abnormal returns.

Unit IV:

Introduction to panel data in finance (firm-level, cross-country, etc.), Fixed Effects versus Random Effects Models, Endogeneity and Instrumental Variables (2SLS), Applications in corporate finance and asset pricing, Writing a financial econometrics research paper.

PLO-CLO Mapping Matrix (Rating Scale: 0-3)
Legend: 0 = Not Aligned, 1 = Low Alignment, 2 = Moderate Alignment, 3 = High Alignment

CLO / PLO	PLO1	PLO2	PLO3	PLO4	PLO5	PLO6	PLO7	PLO8	PLO9	PLO10	Avg CLO
CLO1	3	3	3	2	2	1	1	1	2	1	**1.9**
CLO2	2	3	3	3	3	2	1	2	1	2	**2.2**
CLO3	2	3	3	3	2	1	2	2	2	2	**2.2**
CLO4	2	3	3	3	3	2	2	3	2	3	**2.6**
Avg PLO	**2.25**	**3.00**	**3.00**	**2.75**	**2.50**	**1.50**	**1.50**	**2.00**	**1.75**	**2.00**	**2.23**

Suggested Readings (Latest Editions):

1. Brooks, C. *Introductory Econometrics for Finance*. Cambridge University Press.
2. Gujarati, D. N., & Porter, D. C. *Basic Econometrics*. McGraw-Hill.
3. Tsay, R. S. *Analysis of Financial Time Series*. Wiley.
4. Wooldridge, J. M. *Econometric Analysis of Cross Section and Panel Data*. MIT Press.
5. Selected empirical papers from journals such as *Journal of Financial Economics*, *Review of Financial Studies*, etc.
6. Wooldridge, J. M. *Introductory Econometrics: A Modern Approach*. Cengage Learning.
7. Enders, W. *Applied Econometric Time Series*. Wiley.
8. Campbell, J. Y., Lo, A. W., & MacKinlay, A. C. *The Econometrics of Financial Markets*. Princeton University Press.

Online Resources

1. NPTEL – Financial Econometrics by Prof. Amit Ghosh (IIT Kharagpur): https://nptel.ac.in
2. Yale Open Courses – Financial Markets by Prof. Robert Shiller: https://oyc.yale.edu
3. Coursera – Financial Econometrics (Various universities): https://www.coursera.org
4. QuantStart Tutorials: https://www.quantstart.com

5. Data Sources: Yahoo Finance, Quandl, World Bank Financial Data, NSE/BSE for returns and event data.

Pedagogy

The pedagogy of Financial Econometrics is applied, data-driven, and software-intensive, aiming to develop both theoretical understanding and empirical skills. The course begins with lectures that combine mathematical derivations with empirical examples to build foundational knowledge. These are complemented by hands-on data analysis labs using tools such as Excel, EViews, STATA, and R where students perform time series transformations, diagnostics, and model estimation techniques including OLS, ARMA, and GARCH. Students also engage in event study implementation using real financial data such as stock returns and macroeconomic variables. The pedagogy includes term projects or mini research papers that apply panel data or volatility/event study frameworks, along with case-based discussions on topics like volatility shocks, earnings announcements, and financial crises. Additionally, students read selected research papers to gain exposure to academic literature in finance.

Quantitative Techniques

Semester: 2nd	Max. Marks: 100
Course Code: MCOMDQT225	Semester End Examination: 72
Course Type: DCE (FN)	Continuous Assessment: 28
Credits: 4	Contact Hours: 60

Course Description

This course introduces analytical tools for managerial decision-making, rooted in Quantitative Analysis. It covers optimization techniques including Game Theory, Linear Programming, Transportation, Assignment problems, project planning through PERT/CPM, Simulation, Decision Theory, Risk-based frameworks like Bayesian analysis and Utility Theory for financial decisions.

Course Learning Outcomes (CLOs)

After completing the course, students should be able to:

CLO1: Apply game theory techniques to practical problems by analyzing zero-sum games and recognize their limitations.

CLO2: Formulate and solve linear programming problems with diverse constraints using methods such as the simplex algorithm and duality theory. Apply optimization techniques to transportation and assignment problems for effective resource planning and decision- making

CLO3: Construct project networks using PERT/CPM and perform time-cost analysis. Simulate systems like inventory and queues to support operational decisions.

CLO4:   Use decision theory for choices under risk and uncertainty, including Bayesian methods.

Unit I

Management, Decision Making and Theory of Games: decision making and quantitative techniques, historical development of Operations Research (OR), nature and characteristic features of OR, methodology of OR. Theory of games, the game model, two-person zero-sum game, when no saddle point exists, solution of $2 \times n$ and $m \times 2$ games using graphical method, limitations of the theory of games.

Unit II

Linear Programming: requirements, assumptions, formulation of linear programming problems, the maximization and minimization cases, graphic method, simplex method, duality and post optimality analysis. Transportation problems – north-west corner rule, Vogel's approximation method, stepping stone method, the modified distribution method, unbalanced transportation problems, degeneracy, transportation problems - the maximization type. The assignment problems, Hungarian method, constrained assignment problems, unbalanced assignment problems, maximization cases.

Unit III

PERT/ CPM Networks and Simulation: rules of network construction, determination of ES and EF times, determination of LS and LF times, determination of float, PERT, determination of optimistic time, most likely time, pessimistic time, resource analysis and allocation, the question of project cost, activity direct costs, project indirect costs, control of project costs, time- cost trade-off. Simulation – process, Monte Carlo simulation, simulation of inventory system, simulation of queuing system, advantages and disadvantages.

Unit IV

Decision theory and Sequencing: Decision theory – pay off table, opportunity loss table, decision under uncertainty, laplace principle, maximin principle, maximax principle, Hurvicz principle, savage principle. Decision making under risk – maximum likelihood principle, expected principle, expected opportunity loss, expected pay off of the perfect information, utility as a basis of decision criterion. The Bayesian Decision Rule: Posterior Analysis, Decision Trees.

PLO-CLO Mapping Matrix (Rating Scale: 0-3)
Legend: 0 = Not Aligned; 1 = Low Alignment; 2 = Moderate Alignment; 3 = High Alignment

PLOs/ CLOs	PLO1	PLO2	PLO3	PLO4	PLO5	PLO6	PLO7	PLO8	PLO9	PLO10	verage CLO
1	2	3	2	1	1	1	2	1	2	2	1.7
2	3	3	3	2	1	1	2	1	2	2	2
3	2	3	3	2	1	1	2	1	2	2	2
4	3	3	3	2	2	2	2	1	2	3	2.3
verage PLO	2.5	3	2.75	1.75	1.25	1.25	2	1.25	2	2.25	2

Suggested Readings (Latest Editions):

1. Render, B., Stair Jr., R. M., & Hanna, M. E. *Quantitative Analysis for Management*. Prentice Hall of India Pvt. Ltd., New Delhi.
2. Vohra, N. D. *Quantitative Techniques in Management*. Tata McGraw Hill Publishing Company.
3. Levin, R. I., Rubin, D. S., Stinson, J. P., & Gardner Jr., E. S. *Quantitative Approaches to Management*. McGraw Hill International Edition.
4. Natarajan, A. M., Balasubramani, P., & Tamilarasi, A. *Operations Research*. Pearson Education, New Delhi.
5. Tulsian, P. C., & Pandey, V. *Quantitative Techniques*. Pearson Education, New Delhi.
6. Gupta, M. P., & Khanna, B. R. *Quantitative Techniques for Decision Making*. Prentice Hall of India Pvt. Ltd., New Delhi.

Online Resources:

1. https://www.ijfmr.com/papers/2024/6/28524.pdf
2. https://www.mckinsey.com/
3. https://www.geeksforgeeks.org/maths/linear-programming
4. https://byjus.com/maths/linear-programming/
5. https://srividyaengg.ac.in/coursematerial/CSE/104745.pdf
6. https://www.pmi.org/learning/library/simulation-approach-project-evaluation-review- technique-2532
7. https://www.cs.ubc.ca/~kevinlb/teaching/

Teaching Pedagogy:

The teaching pedagogy for this course emphasizes ground learning in real-world examples to make decision-making and quantitative techniques relatable. The course emphasizes interactive learning through case studies, network construction tasks, and game-based strategies. Apply digital tools and computational exercises for hands-on mastery of linear programming and analysis to promote critical thinking through structured problem-solving in operations, sequencing, and financial planning.

Semester: 2nd	**Max. Marks: 100**
Course Code: MCOMDLP225	**Semester End Examination: 72**
Course Type: DCE (H&M)	**Continuous Assessment: 28**
Credits: 4	**Contact Hours: 60**

Course Description:

This course aims to enhance students' understanding of personality and leadership through psychological theories, communication and self-management strategies, and contemporary leadership models. It equips learners with practical skills in emotional intelligence, team leadership, and personal development planning essential for success in professional settings.

Course Learning Outcomes (CLOs)

After completing the course, students should be able to:

CLO 1: Analyze major personality theories and assess individual personality traits using standard tools.
CLO 2: Demonstrate effective communication, time/stress management, and conflict-handling styles aligned with personality types.
CLO 3: Apply leadership theories and construct a personal leadership style for professional effectiveness.
CLO 4: Develop emotional intelligence and leadership competencies for team building and effective decision-making.

Unit I

Personality: Concept and Definitions; Key Determinants of Personality; Major Theories of Personality: Psychoanalytic Theory (Freud's Id-Ego-Superego), Trait Theories (Allport, Cattell, Eysenck), Humanistic Theory (Maslow's Hierarchy, Carl Rogers' Self Theory); Personality Types and Classifications; Personality Assessment Tools: MBTI (Myers-Briggs Type Indicator), Big Five Model. Pillars of Personality Development: Introspection, Self-Assessment, Self-Appraisal, Self-Development, Self-Interrogation, Self Confidence, Self-Efficacy and Self-Esteem. Interpersonal Relationship: Transactional Analysis: Ego States, Transactions, Life Positions, Stroke Analysis; Johari Window.

Unit II

Personality and Communication Styles: Influence of personality on verbal/non-verbal communication; Assertive, aggressive, passive, and passive-aggressive styles. Personality and Conflict Management: Conflict styles (Thomas-Kilmann Model): Time Management: Meaning and objectives of time management, managing self; Time Management Tools& Techniques: Eisenhower Matrix, Pomodoro Technique, Priority Matrix; Balancing personal and academic/professional commitments. Stress Management: Sources of stress for students and professionals; Coping strategies: Cognitive restructuring, mindfulness, relaxation techniques. Soft Skills Development. SWOT Analysis for Self-evaluation: Identify

Physical, Mental, Emotional, Behavioural, Technical Attributes.

Unit III

Leadership Theories and Styles**:** Concept and Importance of Leadership in Organizations; Difference Between Leaders and Managers; Classical and Contemporary Leadership Theories: Trait and Behavioural Approaches; Contingency Theory (Fiedler, Hersey-Blanchard); Path-Goal Theory; Transformational and Transactional Leadership; Servant and Authentic Leadership; Leadership Styles: Autocratic, Democratic, Laissez-faire. leadership and Culture development. Construction of personal leadership style profiles.

Unit IV

Leadership: Key leadership competencies: communication, adaptability, decision-making, influence. Emotional Quotient and Emotional Intelligence Quotient; Components of Emotional Intelligence: Self-awareness, Empathy, and Social Regulation, Skills to Develop Emotional Intelligence; Emotional Intelligence (EI) and Leadership Effectiveness; Goleman's EI model applied to team Leadership and Performance.

PLO-CLO Mapping Matrix (Rating Scale: 0-3)
Legend: 0 = Not Aligned, 1 = Low Alignment, 2 = Moderate Alignment, 3 = High Alignment

PLO CLO `	PLO 1	PLO 2	PLO 3	PLO 4	PLO 5	PLO 6	PLO 7	PLO 8	PLO 9	PLO 10	verage PLO
CLO 1	3	3	1	2	1	2	3	1	2	1	1.9
CLO 2	3	3	3	2	1	1	2	2	2	1	2
CLO 3	3	2	3	2	2	2	2	2	3	2	2.3
CLO 4	3	2	3	1	1	2	2	1	2	2	1.9
verage CLO	3	2.5	2.5	1.75	1.25	1.75	2.25	1.5	2.25	1.5	2.025

Suggested Readings (Latest Editions):

1. Robbins, S.P. & Judge, T.A. – *Organizational Behavior*, Pearson

2. Goleman, D. – *Emotional Intelligence*, Bantam Books

3. Northouse, P.G. – *Leadership: Theory and Practice*, Sage Publications

4. Covey, S.R. – *The 7 Habits of Highly Effective People*, Simon & Schuster

5. Maxwell, J.C. – *Developing the Leader Within You 2.0*, HarperCollins

6. McCrae, R.R. & Costa, P.T. – *Personality in Adulthood: A Five-Factor Theory Perspective*

7. Yukl, G. – *Leadership in Organizations*, Pearson

8.   Cottrell, S. – *The Study Skills Handbook* (for time and stress management)

Online Resource

Platform	Resource/Topic	Link / Search Term
Coursera	Leadership & Emotional Intelligence (by ISB, Yale)	*Search: Leadership Emotional Intelligence ISB*
edX	Foundations of Personality and Leadership (IIMBx, HarvardX)	*Search: Personality and Leadership edX*
16Personalities	MBTI-based Personality Test	www.16personalities.com
MindTools	Time management, EI, SWOT, conflict handling tools	www.mindtools.com
Harvard Business Review	Articles on leadership styles and workplace behaviour	www.hbr.org

Teaching Pedagogy

A blend of traditional teaching (lectures) with modern active learning techniques including case discussions, experiential learning, self-assessments, flipped classrooms, class presentations, role plays, group projects, quizzes and games using Kahoot and Mentimeter will be adopted for better understanding of the various contents of the course.

Semester: 2nd	Max. Marks: 100
Course Code: MCOMDHD225	Semester End Examination: 72
Course Type: DCE (H&M)	Continuous Assessment: 28
Credits: 4	Contact Hours: 60

Course Description:

This course provides an in-depth understanding of Human Resource Development (HRD) and its strategic role in enhancing individual and organizational performance. It covers foundational concepts, HRD systems, and processes such as training, appraisal, talent management, and leadership development. Emphasis is placed on aligning HRD with business strategy, fostering a conducive HRD climate, and developing effective HRD mechanisms for both managers and workers. Students will gain the skills to design, implement, and evaluate HRD interventions that support organizational growth and culture.

Course Learning Outcomes (CLOs)

After completing the course, students should be able to:

CLO$_1$: Comprehend and articulate the principles, philosophy, and frameworks of HRD and its strategic importance in managing people in organizations.

CLO$_2$: Design and evaluate HRD interventions including training & development, and managerial roles using relevant models and assessment tools.
CLO$_3$: Integrate talent management, leadership development, and group behavior analysis into strategic HRD planning.
CLO$_4$: Analyze and develop HRD mechanisms that foster positive HRD climate and organizational culture through appraisal, development systems, and climate diagnostics.

Unit I:

Concept, Objectives and Philosophy of Human Resource Development (HRD), Significance of Human Resource and their Acquisition, Planning & Organizing HRD Systems, Principles and Functions of HRD, Challenges and Ethical Considerations in HRD.

Unit II:

HRD Need Assessment: Process and Methods, Designing Effective Training and Development Programs, Training Methods: Evaluating Training Effectiveness (Kirkpatrick's Model), HRD Methods, Roles of an HRD Manager, Competencies of HRD Manager.

Unit III:

Strategic HRD: Aligning HRD with Business Strategy, Talent Management, Potential Appraisal and Steps for setting up a good Potential Appraisal System, Career Planning and Development, Steps in organisational Career Planning, Leadership Development and Succession Planning, Group Dynamics, Determinants of Group Cohesiveness. Employees Welfare and social securities.

Unit IV:

HRD Mechanism: HRD Mechanisms for workers. HRD Mechanisms for Managers: Performance Appraisal System (PAS), Purpose, Need, Effectiveness of PAS. Sources and Factors affecting PAS, Training & Development (T&D): Objectives, Significance & effectiveness. Human Resource Development Climate (HRDC): Elements of HRD climate, OCTAPACE Culture.
Components and determinants of Organisational Culture.

PLO-CLO Mapping Matrix (Rating Scale: 0-3)
Legend: 0 = Not Aligned, 1 = Low Alignment, 2 = Moderate Alignment, 3 = High Alignment

CLO ↓ / PLO →	PLO1	PLO2	PLO3	PLO4	PLO5	PLO6	PLO7	PLO8	PLO9	PLO10	Avg CLO
CLO1	2	2	1	2	2	2	2	2	2	2	**1.90**
CLO2	2	2	2	2	2	2	2	2	1	2	**1.90**
CLO3	2	2	2	2	3	2	2	2	1	2	**2.00**
CLO4	3	3	2	3	3	2	2	2	2	2	**2.40**
Avg PLO	**2.25**	**2.25**	**1.75**	**2.25**	**2.50**	**2.00**	**2.00**	**2.00**	**1.75**	**2.00**	**2.05**

Suggested Readings (Latest Editions):

1. Rao, T. V. *HRD Audit: Evaluating the Human Resource Development Function for Business Improvement*. SAGE Publications.
2. Werner, J. M., & DeSimone, R. L. *Human Resource Development*. Cengage Learning.
3. Mankin, D. *Human Resource Development*. Oxford University Press.
4. Nadler, L. *The Handbook of Human Resource Development*. Wiley-Interscience.
5. Swanson, R. A., & Holton, E. F. *Foundations of Human Resource Development*. Berrett- Koehler.
6. Armstrong, M. *Armstrong's Handbook of Human Resource Management Practice*. Kogan Page.
7. Wilson, J. P. *Human Resource Development: Learning & Training for Individuals & Organizations*. Kogan Page.
8. Pareek, U., & Rao, T. V. *Designing and Managing Human Resource Systems*. Oxford University Press.
9. Pareek, U., & Rao, T. V. *Designing and Managing Human Resource Systems*. Oxford & IBH Publishing.
10. Deb, T. *Human Resource Development: Theory and Practice*. Ane Books.
11. Noe, R. A. *Employee Training and Development*. McGraw Hill Education.

Online Resources

1. SHRM (Society for Human Resource Management): https://www.shrm.org
2. ATD (Association for Talent Development): https://www.td.org
3. Harvard Business Review – HRD Articles: https://hbr.org/topic/human-resources
4. HR Help Board (Indian HR portal): https://www.hrhelpboard.com
5. LinkedIn Learning – Courses on HRD & Talent Management: https://www.linkedin.com/learning

Pedagogy

The pedagogy for this course is designed to be learner-centered, interactive, and practical, emphasizing both theoretical understanding and real-world application. It includes lectures and interactive discussions to build a solid conceptual foundation in Human Resource Development (HRD) frameworks. Case studies are used to explore real-world HRD practices such as talent management, performance appraisal systems (PAS), and career planning. Role-plays and simulations help students develop practical skills in areas like group dynamics, appraisal conversations, and career counseling. Students also undertake HRD project work, analyzing the HRD practices of a selected company or public organization. Group discussions and presentations address emerging issues in HRD, including ethics, OCTAPACE culture, and strategic alignment. Where possible.

Semester 3rd

Financial Management

Semester: 3rd	**Max. Marks: 100**
Course Code: MCOMCFM325	**Semester End Examination: 72**
Course Type: Core	**Continuous Assessment: 28**
Credits: 4	**Contact Hours: 60**

Course Description:

This course describes the whole process of analyzing three important financial decisions viz; Capital Expenditure Decisions, Capital Structure Decisions and Dividend Decisions. Besides it comprehensively highlights the rationale behind certain corporate financial actions like; Bonus Shares, Buy-back of Shares, Stock Dividends, Stock Split and Reverse Split.

Course Learning Outcomes (CLOs)

After completing the course, students should be able to:

CLO1: Evaluate capital expenditure proposals to assess their financial viability under the conditions of risk and uncertainty using standard financial tools and techniques.

CLO2: Analyze the impact of operating and financial leverage on firm performance and determine optimal capital structure based on EBIT-EPS and ROI-ROE analysis.

CLO3: Apply dividend theories and valuation models to formulate dividend policy decisions and assess their impact on shareholder value and firm financials.

CLO4: Have developed thorough understanding of various corporate actions like; Bonus Shares, Buy-back of Shares, Stock Dividends, Stock Split and Reverse Split.

Unit-I

Capital Budgeting Decision: Meaning, Significance classification of Capital project, Levels of capital expenditure decision making, Process of Capital Budgeting, Project Evaluation Techniques- Payback period method, Average rate of return, Net present value, Internal rate of return, Profitability index, and Modified internal rate of return.

Unit-II

Capital Budgeting Decisions under Risk & Uncertainty. Estimation of Cash flows. Capital budgeting under conditions of Risk and Uncertainty. Meaning of risk; Risk analysis techniques- Conventional Techniques & Sensitivity analysis, Scenario Analysis, Simulation, Standardization of probability distribution, and risk adjusted rate of return.

Unit III

Capital Structure Decisions. Leverages: Operating leverage and Financial Leverage; Degrees of Leverage, and uses of leverage. Capital Structure: Theories of capital structure. Factors affecting Capital Structure, Capital structure Decision; EBIT-EPS Analysis, ROI-ROE analysis, Ratio analysis and cash flow analysis.

Unit IV

Dividend Decision. Dividend: Meaning of dividend, Forms of Dividend, Types of Dividends. Dividend Decision and Share Valuation: Walter's Model, Gordon's Model, Traditional Approach, Trade-Off Theory and Miller & Modigliani Model. Different Dividend Polices. Factors affecting divided decision. Stock Split & Reverse Split, Buy Back of Shares and Bonus Shares.

PLO-CLO Mapping Matrix (Rating Scale: 0-3)
Legend: 0 = Not Aligned, 1 = Low Alignment, 2 = Moderate Alignment, 3 = High Alignment

CLO \ PLO	PLO1	PLO2	PLO3	PLO4	PLO5	PLO6	PLO7	PLO8	PLO9	PLO10	verage CLO
CLO1:	3	3	3	2	1	1	1	1	2	2	**1.9**
CLO2:	3	3	3	2	2	1	1	2	2	2	**2.1**
CLO3:	3	2	2	2	2	2	2	1	2	2	**2**
CLO4:	3	3	3	2	2	2	2	1	3	2	**2.3**
Averag e PLO	**3**	**2.75**	**2.75**	**2**	**1.75**	**1.5**	**1.5**	**1.25**	**2.25**	**2**	**2.075**

Suggested Readings (Latest Editions):

1. Pandey, I. M. *Financial Management*. Vikas Publishing House, New Delhi.
2. Khan, M. Y., & Jain, P. K. *Financial Management: Text, Problems and Cases*. McGraw Hill Education.
3. Chandra, P. *Financial Management: Theory and Practice*. McGraw Hill Education.
4. Brealey, R. A., Myers, S. C., & Allen, F. *Principles of Corporate Finance*. McGraw Hill Education.
5. Van Horne, J. C., & Wachowicz, J. M. *Fundamentals of Financial Management*. Pearson Education.
6. Ross, S. A., Westerfield, R. W., & Jaffe, J. *Corporate Finance*. McGraw Hill Education.
7. Damodaran, A. *Applied Corporate Finance*. Wiley.
8. Brigham, E. F., & Ehrhardt, M. C. *Financial Management: Theory & Practice*. Cengage Learning.

Online Resources

1. Investopedia – Capital Budgeting: https://www.investopedia.com

2. Corporate Finance Institute (CFI) – NPV, IRR, Payback Period: https://corporatefinanceinstitute.com

3. Khan Academy – Leverage & Capital Structure: https://www.khanacademy.org

4. Coursera – Financial Management courses (by University of Illinois, etc.): https://www.coursera.org

5. AswathDamodaran's Corporate Finance Videos: https://pages.stern.nyu.edu/~adamodar

6. Financial Times & Bloomberg – Corporate Dividend Trends: https://www.ft.com, https://www.bloomberg.com
7. Harvard Business Review – M&A Insights: https://hbr.org
8. Investopedia – Mergers & Acquisitions: https://www.investopedia.com/mergers-and- acquisitions

Pedagogy

The course follows a blended approach combining interactive lectures, numerical problem- solving, and case-based learning. Key financial concepts and decision-making tools are taught through real-life applications, group discussions, and simulations. Students engage in individual and group assignments, presentations, and continuous assessments to develop analytical, teamwork, and communication skills.

Research Methodology

Semester: 3rd	Max. Marks: 100
Course Code: MCOMCRM325	Semester End Examination: 72
Course Type: Core	Continuous Assessment: 28
Credits: 4	Contact Hours: 60

Course Description

This course equips students with foundational and advanced skills in business research methodology. It covers formulating research problems, designing questionnaires, and evaluating validity and reliability. Probability theory and distributions are explored to develop statistical reasoning in decision-making. Moreover, the course covers essential concepts in sampling, estimation, and confidence interval analysis. The curriculum includes hypothesis testing, error analysis, and ANOVA techniques for data interpretation. The course also prepares learners for data-driven decision-making in business contexts.

Course Learning Outcomes (CLOs)

After completing the course, students should be able to:

CLO1: Identify research problem, develop objectives, design and validate appropriate questionnaires.

CLO2: Apply foundational probability theories and Bayes' Theorem and evaluate random variables using binomial, Poisson, and normal models.

CLO3: Employ sampling methods, distributions, and standard error concepts, and apply point and interval estimation techniques using confidence levels and Central Limit Theorem.

CLO4: Apply appropriate hypotheses tests.

Unit I

Business Research: Meaning, Nature, Process, and Types. Quality criteria in Business research: Reliability, Replicability, and Validity. Literature review. Developing Conceptual and Theoretical background, Identification of Research Problem. Framing of Objectives. Questionnaire Design Steps. Nature and Properties of Scale Measurement, Types of Scales. Validity in Experimentation- Internal and external validity.

Unit II

Probability and probability distribution: history and relevance of probability theory, basic concepts, classical probability, relative frequency approach, subjective probabilities, probability rules, probability under conditions of statistical independence, probability under conditions of statistical dependence, Bay's Theorem, random variables, expected value of random variable, probability distributions- Binomial

Distribution, Poisson Distribution, Normal Distribution.

Unit III

Sampling: reasons for sampling, sampling distribution, concept of standard error, confidence intervals, sampling from normal population, sampling from non-normal population, central limit theorem, relationship between sample size and standard error. Estimation: types of Estimates. Estimator and Estimates, Criteria of a good Estimator. Point Estimate of population Variance and Standard Deviation. Interval estimates: basic concepts. Probability that the true Population parameter is falling within the Interval Estimate. Using sampling and confidence Interval Estimation. Calculating the Interval Estimates of the Mean from large samples.

Unit IV

Hypothesis Testing: basic concepts, interpreting significance level, selecting a significance level, type I and type II errors, two tailed and one tailed test of hypothesis, hypothesis test of means when population standard deviation is known, hypothesis testing of means when population standard deviation is not known, hypothesis testing using the standard scale. Analysis of Variance: one factor ANOVA, two factor ANOVA.

PLO-CLO Mapping Matrix (Rating Scale: 0-3)
Legend: 0 = Not Aligned; 1 = Low Alignment; 2 = Moderate Alignment; 3 = High Alignment

PLOs CLOs	PLO1	PLO2	PLO3	PLO4	PLO5	PLO6	PLO7	PLO8	PLO9	PLO10	verage CLO
1	3	2	2	2	1	2	1	2	3	3	2.1
2	2	3	2	2	2	2	2	2	2	2	2.1
3	2	3	2	2	1	1	1	1	3	2	1.8
4	2	3	3	2	1	2	1	1	3	2	2
verage PLO	2.25	2.75	2.25	2	1.25	1.75	1.25	1.5	2.75	2.25	2

Suggested Readings (Latest Editions):

1. Cooper, D. R., & Schindler, P. S. *Business Research Methods*. Tata McGraw Hill Education Pvt. Ltd., New Delhi.
2. Panneerselvam, R. *Research Methodology*. PHI Pvt. Ltd., New Delhi.
3. Sharma, J. K. *Business Statistics*. Pearson Education.
4. Levin, R. I., Rubin, D. S., Rastogi, S., & Siddiqui, M. H. *Statistics for Management*. Pearson Education.
5. Gupta, S. P. *Statistical Methods*. Sultan Chand & Sons.
6. Vishwanathan, P. K. *Business Statistics: An Applied Orientation*. Pearson Education.
7. Bajpai, N. *Business Statistics*. Pearson Education.

Online Resources:

1. https://www.scribbr.com/methodology/reliability-vs-validity
2. https://www.paperdue.com/essay/reliability-validity-business-research-research-paper-2169973
3. https://scientificia.com/index.php/JEBE/article/download/230/224
4. https://hal.science/hal-02546801/document
5. https://techiefreak.org/probability-distributions-and-bayes-theorem
6. https://www.analyticsvidhya.com/blog/2021/06/inferential-statistics-a-complete-guide
7. https://onlinecourses.science.psu.edu/stat414/node/186

Teaching Pedagogy:

The teaching pedagogy emphasizes a blend of experiential, conceptual, and tech-enabled approaches to deepen understanding and application. It encourages case-based learning and interactive workshops for grasping research principles and designing questionnaires. The course adopts simulation-based exercises and real-world applications to explore probability and distributions and integrates inquiry-driven tasks and lab-based activities for mastering sampling and estimation techniques. The course employs flipped classroom methods, data-led debates, and statistical software to conduct and interpret hypothesis tests and ANOVA. Collaborative learning, visual tools, and peer engagement are embedded throughout to foster critical thinking, practical skills, and lifelong learning.

Strategic Management

Course Code: MCOMCSM325	Max. Marks: 100
Semester: 3rd	Semester End Examination: 78
Course Type: Core	Continuous Assessment: 28
Credits: 4	Contact Hours: 60

Course Description

This course offers a comprehensive exploration of strategic management principles and practices essential for navigating today's dynamic business environment. It equips students with the ability to think strategically, analyse internal and external environments, and formulate competitive and corporate-level strategies. Emphasis is placed on strategic decision-making models, digital-era strategy formulation, and the alignment of organizational structure, leadership, and culture for effective strategy implementation. Students will also learn to evaluate and control strategy using tools like the Balanced Scorecard and Strategic Audit.

Course Learning Outcomes (CLOs)

After completing the course, students should be able to:

CLO1: Apply fundamental concepts and models of strategic thinking in decision-making, and develop strategic intent aligned with organizational vision, mission, goals and objectives.
CLO2: Conduct comprehensive internal and external environmental analyses using appropriate strategic tools.
CLO3: Design competitive corporate-level strategies using portfolio and generic models suited to global environments.
CLO4: Implement and evaluate strategy through alignment of structure, leadership and culture, and control systems to ensure organizational effectiveness.

Unit I:

Nature, Need, & Scope of Strategy/ Strategic Management, Strategy vs. Business Tactics vs. Business Policy vs. Planning, Intended vs. Emergent Strategies, Blue-Ocean Strategy, Triggering Event, Mintzberg's Model of Strategic Decision-Making, Modes of Strategic Decision-Making. The Strategic Management Process, Creating Future Direction: Vision, Mission & Objectives

Unit II:

Environmental Appraisal: Concept and Significance, Environmental Scanning Tools: PESTEL, Industry Analysis: Michael Porter's Five Forces Model, Internal Environmental Analysis, Value Chain Analysis, Core Competencies, Strategic Internal Factors, Strategic Choice: Criteria and Influencing Factors.

Unit III:

Hierarchy of Strategy: Corporate Level, Business Level, Functional Level, and International Level Entry Options, Strategic Alliances, Porter's Generic Strategies. Strategic Portfolio Analysis: BCG Matrix, GE-McKinsey Matrix, Factors Influencing Portfolio Analysis.

Unit IV:

Translating Strategy into Action: Operationalization of Annual Objectives, Aligning Organizational Structure with Strategy, Strategic Leadership: Role of CEOs, and Top Teams in Execution, Assessing Organizational Culture, The Strategy-Culture Fit/Compatibility, Methods for Managing different cultures in case of Mergers & Acquisitions, Strategy Evaluation Tools: Balanced Scorecard, Benchmarking, Strategic Audit.

PLO-CLO Mapping Matrix (Rating Scale: 0-3)
Legend: 0 = Not Aligned, 1 = Low Alignment, 2 = Moderate Alignment, 3 = High Alignment

CLO ↓ / PLO →	PLO1	PLO2	PLO3	PLO4	PLO5	PLO6	PLO7	PLO8	PLO9	PLO10	Avg CLO
CLO1	3	2	2	3	2	1	2	2	1	1	1.90
CLO2	2	3	3	2	2	1	2	1	1	1	1.80
CLO3	3	2	3	3	3	2	3	2	2	2	2.50
CLO4	3	2	2	3	2	2	2	2	2	1	2.10
Avg PLO	2.75	2.25	2.50	2.75	2.25	1.50	2.25	1.75	1.50	1.25	2.08

Suggested Readings (Latest Editions):

1. Hill, C. W. L., Schilling, M. A., & Jones, G. R. *Strategic Management: Theory – An Integrated Approach*. Cengage Learning.
2. Wheelen, T. L., & Hunger, J. D. *Strategic Management and Business Policy: Globalization, Innovation, and Sustainability*. Pearson Education.
3. Johnson, G., Whittington, R., Scholes, K., Angwin, D., & Regnér, P. *Exploring Strategy: Text and Cases*. Pearson Education Limited.
4. Barney, J. B., & Hesterly, W. S. *Strategic Management and Competitive Advantage: Concepts and Cases*. Pearson.
5. Porter, M. E. *On Competition*. Harvard Business Review Press.
6. Kim, W. C., & Mauborgne, R. *Blue Ocean Strategy: How to Create Uncontested Market Space and Make the Competition Irrelevant*. Harvard Business Review Press.
7. Grant, R. M. *Contemporary Strategy Analysis: Text and Cases Edition*. Wiley.
8. Mintzberg, H., Ahlstrand, B., & Lampel, J. *Strategy Safari: A Guided Tour Through the Wilds of Strategic Management*. Free Press.
9. Porter, M. E. *Competitive Strategy: Techniques for Analyzing Industries and Competitors*. Free Press.

Online Resources

1. Harvard Business Review Articles: https://hbr.org/
2. McKinsey Insights on Strategy: https://www.mckinsey.com/business-functions/strategy- and-corporate-finance/our-insights
3. MIT Sloan Management Review: https://sloanreview.mit.edu/
4. Business Model Navigator (for digital strategy tools): https://www.businessmodelnavigator.com/
5. PESTLE Analysis Resource: https://pestleanalysis.com/
6. Strategic Management Society: https://www.strategicmanagement.net/

Pedagogy

The course uses a blended learning approach, integrating theory with practical application. Interactive lectures with multimedia and corporate examples build conceptual clarity. Case studies from sources like HBR and Ivey explore topics such as strategy formulation, Blue Ocean strategy, and M&A. Group presentations, role plays, and simulation tools (e.g., BCG Matrix, GE Matrix) promote experiential learning. A strategic audit project enables students to apply classroom concepts to real-world firms.

Accounting for Managerial Control

Semester: 3rd	**Max. Marks: 100**
Course Code: MCOMDAC325	**Semester End Examination: 72**
Course Type: DCE (A&T)	**Continuous Assessment: 28**
Credits: 4	**Contact Hours: 60**

Course Description

The basic aim of this Course is to familiarize the students with various concepts, techniques and methods of Managerial Accounting which help at three levels of planning and control in an organization, viz. Strategic Planning and Control, Tactical Planning and Control, and Operational Planning and Control. For this purpose, various managerial Accounting techniques and concepts such as Balanced Scorecard, Budgetary control, Responsibility accounting, Divisional performance measurement, Transfer pricing, Standard costing, Internal Audit, Management Audit etc. shall be taught to the students to develop their conceptual, analytical and application skills.

Course Learning Outcomes (CLOs)

After completing the course, students should be able to:

CLO1: Evaluate strategic business performance using the Balanced Scorecard framework and financial analysis tools, and design integrated scorecards to align strategic objectives with measurable outcomes of organizations.

CLO2: Develop and apply various budgets and budgeting techniques—including flexible, performance, and Zero-base Budgeting—to support Tactical Planning and Control, while considering the behavioural dimensions of budgetary control.

CLO3: Analyze Divisional Performance using Responsibility Accounting and Performance measurements such as ROI, RI, and EVA, and evaluate Transfer Pricing methods to ensure goal congruence and effective control in decentralized organizations.

CLO4: Apply Standard Costing techniques and variance analysis for operational control, and evaluate the role of Internal, Operational, and Management audits in enhancing organizational performance.

Unit-I

Strategic Planning and control: Balanced Scorecard (BSC) as an instrument of Strategic planning and control- Customer perspective, Internal Business Process perspective, Learning & Growth perspective and Financial perspective as measures of strategic performance of business. Measuring financial performance

with Accounting Ratios, Funds flow, Cash flow and EVA analysis. Design and implementation of BSC. Linking multiple scorecard measures into a single strategy.

Unit-II

Tactical Planning and Control: Programming and Budgeting as instruments of tactical planning and control. Budgetary control: system and process; preparation of sales, production, material, labour, overheads, cash and master budgets. Flexible budgeting, Performance budgeting and Zero- base budgeting. Behavioural aspects of budgeting.

Unit-III

Divisional Performance measurement and Control: Responsibility Accounting-identifying responsibility centers; Cost, Revenue, Profit and Investment centers. Reporting under Responsibility Accounting. Controlling performance in a divisionalised company-Total profit, Contribution margin, ROI, RI, and EVA as control measurements. Transfer pricing in a divisionalised company: Methods of transfer price and corporate policy.

Unit-IV

Operational Planning and Control: Standards for operations as instruments of planning and control, standard setting for various components of cost as well as sales. Computation and analysis of variances, investigation of variances, control and disposition of variances, Revision of standards. Internal audit, operational audit and management audit as instrument of control.

PLO-CLO Mapping Matrix (Rating Scale: 0-3)
Legend: 0 = Not Aligned, 1 = Low Alignment, 2 = Moderate Alignment, 3 = High Alignment

PLO / CLO	LO 1	PLO2	PLO3	PLO4	PLO5	PLO6	PLO7	PLO8	PLO9	PLO10	verage CLO
CLO1	3	3	3	2	1	2	2	2	2	2	2.2
CLO2	3	3	3	2	1	1	2	2	2	2	2.1
CLO3	3	3	3	2	1	2	2	2	2	2	2.2
CLO4	3	3	3	2	1	3	2	2	3	2	2.4
verage PLO	3.0	3.0	3.0	2.0	1.0	2.0	2.0	2.0	2.25	2.0	2.23

Suggested Readings (Latest Editions):

1.   Richard, & Williamson, R. *Accounting for Managerial Planning and Control*. McGraw- Hill Publishing House.
2.   Atkinson, A., Banker, R., Kaplan, R. S., & Young, S. M. *Management Accounting*. Pearson Education.
3.   Young, S. M. *Readings in Management Accounting*. Prentice Hall of India, New Delhi.
4.   Kaplan, R. S., & Atkinson, A. *Advanced Management Accounting*. Pearson Education.
5.   Sharma, R. K., & Gupta, S. K. *Management Accounting*. Kalyani Publications, Delhi.

6. Kishore, R. M. *Advanced Management Accounting.* Taxmann Publications, New Delhi. Online Resources:

7. **CMAs/ICMAI e-learning portal –** Resources on cost accounting and scorecard-based control.
8. **Swayam (MOOCs) –** *"Budgeting and Control"* by Indian professors.
9. **ICAI/ICMAI Portals –** Practice manuals on CVP and pricing decisions
10. **Coursera / edX –***"Operations Strategy",* for learning curve applications
11. **Harvard Business Review Cases –** Case studies on Decentralized Control and Transfer pricing
12. **CMAs India Study Materials –** Responsibility Accounting and Divisional Control chapters

Pedagogy

The course follows a blended pedagogy that combines conceptual clarity with application-based learning through face-to-face interactions, numerical problem-solving, and technology-enabled practical exposure. Students engage with real-life case studies and role plays to analyze decision scenarios, while individual projects and group assignments foster teamwork and time management. Regular presentations enhance communication skills, and peer collaboration through group discussions and debates deepens understanding of cost philosophies. Continuous and formative assessments, including quizzes and case reflections, are used to evaluate both individual and group performance.

Corporate Tax Planning & Management

Semester: 3rd	**Max. Marks: 100**
Course Code: MCOMDCT325	**Semester End Examination: 72**
Course Type: DCE (A&T)	**Continuous Assessment: 28**
Credits: 4	**Contact Hours: 60**

Course Description:

This course provides an in-depth study of corporate tax planning and its strategic role in managerial decision-making. It covers the concepts, scope, and ethical boundaries of tax planning, differentiates tax planning from tax management, explores transfer pricing and international taxation issues, and explains practical aspects of deduction of tax at source (TDS), advance tax payments, return filing, and assessment procedures. Through a combination of theoretical frameworks, statutory provisions, and case-based learning, students will develop analytical and compliance skills essential for effective corporate tax management.

Course Learning Outcomes (CLOs)

After completing the course, students should be able to:

CLO$_1$: *Analyze the methods of corporate tax planning and evaluate its application to various forms, nature, and locations of business, including key corporate financial decisions.*

CLO**2:** *Examine transfer pricing principles, arm's length pricing, safe harbour rules, and advance pricing agreements to address practical issues related to international taxation.*

CLO$_3$**:** *Apply statutory provisions for deduction of tax at source (TDS) under relevant sections of the Income Tax Act, 1961.*

CLO$_4$: *Compute advance tax liabilities, prepare various types of returns, and analyze assessment procedures including self-assessment, reassessment, and E-filing.*

Unit I

Corporate Tax Planning: concept, scope and methods of Tax Planning. Tax Planning Vs Tax Management. Tax Avoidance Vs Tax Evasion. Tax planning with respect to nature and various forms and locations of Business. Tax Planning and Corporate Decisions: Tax planning for Corporate Decisions, Capital Structure Decision, Dividend Distribution Decision, Own or Lease. Make or Buy Decision. Repair or Replace & Sale of Assets used for Scientific Research.

Unit II

Transfer Pricing/ International Taxation: Concept of Transfer Pricing, Purpose of Transfer Price, Transfer Pricing Vs Arm's length price, Method of Transfer Pricing. Problem Associated with Transfer Pricing. Safe Harbour Rule, Transfer Pricing Officer and advance pricing agreement (APA).

Unit III

Tax Deduction at Source (TDS): Scheme of TDS, Relevant sections under the Income Tax Act, 1961 u/s Sec. 192, 193, & 194. Persons liable to deduct tax, Rates of deduction and threshold limits, TDS certificates and returns, Due dates for payment and filing, Interest and penalties for non-compliance, Practical computation and filing procedures, Case studies and practical problems on TDS compliance

Unit IV

Advance Tax Payment for Companies: Pay as you earn scheme, computation of advance tax and interest payable of shortfall of advance tax. Returns of income: Voluntary return of income, Return of loss, Extension of time, Belated return, Revised return, Defective or incomplete return, Scheme to facilitate submission of returns through tax returns preparers, E- Filing of return. Assessment: Assessment Procedures, Self-Assessment, Summary Assessment, Best Judgment Assessment, Income Escaping Assessment (Re-assessment).

PLO-CLO Mapping Matrix (Rating Scale: 0-3)
Legend: 0 = Not Aligned, 1 = Low Alignment, 2 = Moderate Alignment, 3 = High Alignment

PLO CLO	LO 1	PLO2	PLO3	PLO4	PLO5	PLO6	PLO7	PLO8	PLO9	PLO10	Total
CLO1	3	3	2	1	1	2	2	1	1	2	1.8
CLO2	3	3	3	2	2	2	3	1	2	2	2.3
CLO3	3	3	3	2	2	2	1	2	3	2	2.3
CLO4	3	3	3	2	1	2	1	2	1	3	2.1
Total	3.0	3.0	2.75	1.75	1.5	2.0	1.75	1.5	1.75	2.25	2.12

Suggested Readings (Latest Editions):

1. Singhania, Vinod K., &Singhania, Kapil. *Direct Taxes Law & Practice*. Delhi: Taxmann Publications Pvt. Ltd., Latest Edition.
2. Mehrotra, H.C., &Goyal, S.P. *Income Tax Law and Practice*. Sahitya Bhawan Publications, Latest Edition.
3. Ahuja, Girish, & Gupta, Ravi. *Direct Taxes – Law and Practice*. Bharat Law House Pvt. Ltd., New Delhi, Latest Edition.
4. Srinivas E.A. *Corporate Tax Planning*. Tata McGraw-Hill Education, Latest Edition.
5. Bare Act: *Income Tax Act, 1961 with Finance Act Updates*. Commercial Law Publishers (India) Pvt. Ltd., Latest Edition.

Online Resources

1.   **Income Tax Department, Government of India**
https://www.incometaxindia.gov.in/
(Official portal for Income Tax Acts, Rules, Circulars, and Notifications)
2.   **Central Board of Direct Taxes (CBDT)** https://www.incometaxindia.gov.in/pages/tax-information-services.aspx (Guidelines, press releases, clarifications, and updates)
3.   **Income Tax E-Filing Portal**
https://www.incometax.gov.in/iec/foportal
(For filing returns, checking status, and other compliance tasks)
4.   **Institute of Chartered Accountants of India (ICAI) – Direct Taxes**
https://www.icai.org/
(Study material, guidance notes, and updates for tax professionals and students)
5.   **Ministry of Finance – Department of Revenue**
https://www.finmin.nic.in/
(Policy statements, Union Budget, and tax administration updates)

Pedagogy:

The course will be delivered through a balanced mix of lectures, practical problem-solving sessions, and case study discussions to develop conceptual clarity and application skills. Emphasis will be placed on real-life corporate scenarios, encouraging students to analyze tax planning strategies and their implications for corporate decision-making. Interactive discussions, group activities, and assignments will foster critical thinking about ethical tax practices, including the distinctions between tax planning, management, avoidance, and evasion. Students will also work on practical computations related to advance tax, returns filing, and transfer pricing to build hands-on competence in corporate tax compliance and management.

Fintech

Semester: 3rd	Max. Marks: 100
Course Code: MCOMDFT325	Semester End Examination: 72
Course Type: DCE (FN)	Continuous Assessment: 28
Credits: 4	Contact Hours: 60

Course Description

This course explores the transformative impact of financial technologies (FinTech) on traditional financial services. It covers innovations such as digital payments, blockchain, AI-driven finance, and the evolving regulatory frameworks that govern them. Students will gain conceptual knowledge and practical insights into tools and trends shaping the future of finance.

Course Learning Outcomes (CLOs)

After completing the course, students should be able to:

CLO1: Demonstrate an understanding of the technological foundations and business models of FinTech.
CLO2: Apply analytical and regulatory frameworks to assess FinTech innovations in payments and lending.
CLO3: Critically evaluate block-chain technologies and decentralized financial systems.
CLO4: Integrate AI and cybersecurity principles into the design and assessment of financial technologies systems.

Unit I

Evolution and Scope of FinTech. Traditional Finance vs. Tech-Driven Finance. Overview of FinTech Ecosystem: Banks, Start-ups, Regulators, and Consumers. Disruptive Innovation and Business Model Transformation in Financial Services. FinTech Verticals: PayTech, InsurTech, WealthTech, RegTech, and SupTech. Regulatory Frameworks: Global and Indian Context (RBI, SEBI, NPCI).

Unit II

Digital Payment Infrastructure: UPI, IMPS, AEPS, RTGS, NEFT, SWIFT. Mobile Wallets, QR Codes, Contactless Payments, NFC. Peer-to-Peer (P2P) Lending Platforms and Marketplace Lending. Digital Credit Scoring: Use of Alternative Data and Machine Learning. Business Models: BNPL, Micro-Lending, Embedded Finance. Regulatory and Risk Issues in Digital Lending (RBI Guidelines, Data Privacy).

Unit III

Fundamentals of Blockchain Technology. Public vs. Private Blockchains, Consensus Mechanisms (PoW, PoS). Smart Contracts and Tokenization. Cryptocurrencies: Bitcoin, Ethereum, Stablecoins, CBDCs. Initial Coin Offerings (ICOs), Security Tokens, and NFTs. DeFi Applications: Lending, Yield Farming, DEXs. Legal and Regulatory Aspects: Indian Perspective, FATF Guidelines.

Unit IV

AI and Machine Learning in Financial Services: Fraud Detection, Robo-Advisory. Big Data Analytics: Customer Behavior Prediction, Credit Risk Modeling. Algorithmic and High- Frequency Trading. Cybersecurity Challenges in FinTech Platforms. Data Protection Laws and Compliance: GDPR, Indian Data Protection Bill. Ethical Challenges: Bias in Algorithms, Tech- Driven Financial Exclusion.

PLO-CLO Mapping Matrix (Rating Scale: 0-3)
Legend: 0 = Not Aligned, 1 = Low Alignment, 2 = Moderate Alignment, 3 = High Alignment

CLO/PLO	PLO1	PLO2	PLO3	PLO4	PLO5	PLO6	PLO7	PLO8	PLO9	PLO10	verage CLO
CLO1	3	2	2	3	1	2	2	1	2	2	**2**
CLO2	3	3	3	2	1	2	2	2	2	3	**2.3**
CLO3	3	3	2	3	2	1	2	1	2	2	**2.1**
CLO4	2	2	3	3	2	3	1	2	1	3	**2.2**
verage PLO	**2.75**	**2.5**	**2.5**	**2.75**	**1.5**	**2**	**1.75**	**1.5**	**1.75**	**2.5**	**2.15**

Suggested Readings (Latest Editions):

1. Phadke, Sanjay. *FinTech Future: The Digital DNA of Finance*. SAGE Publications India.
2. Lee ChuenKuo, David et al. *Foundations for Fintech*. World Scientific.
3. Singh, Jaspal. *Financial Technology (FinTech) and Digital Banking in India*. New Century Publications.
4. Mei, Len. *Fintech Fundamentals: Understanding Emerging Technologies and Their Impact on Modern Industries*. Mercury Learning & Information.
5. Song, H. *FinTech: Artificial Intelligence, Big Data &Blockchain in Finance*. World Scientific Publishing.
6. Mehta, Kiran, Sharma, Renuka& Yu, Poshan. *Revolutionizing Financial Services and Markets ThroughFinTech and Blockchain*. IGI Global.
7. Chavan, Chandrahauns&Patankar, Atul. *Introduction to FinTech: Technology in Specific Financial Processes – Cutting-Edge Technology*. Pearson.

Online Resources

Websites & Portals

1. *Finextra: Financial technology news and analysis*. https://www.finextra.com/
2. TechCrunch. *FinTech News*. https://techcrunch.com/tag/fintech/
3. World Economic Forum. *Reports on Financial Innovation and FinTech*. https://www.weforum.org/reports/

Tools & Simulators

1. Google. *Teachable Machine.* https://teachablemachine.withgoogle.com/
2. Ethereum Foundation. *Remix IDE for Smart Contract Development.* https://remix.ethereum.org/
3. Reserve Bank of India. *Digital Payment FAQs and Resources.* https://www.rbi.org.in/Scripts/FAQView.aspx?Id=122

Pedagogy

The course adopts a blended pedagogy combining lectures, case studies, simulations, and project- based learning. Emphasis is placed on conceptual clarity, hands-on exploration of FinTech tools, and critical analysis of regulatory and technological developments to prepare students for real- world financial innovation challenges.

Financial Derivatives

Semester: 3rd	**Max. Marks: 100**
Course Code: MCOMDFD325	**Semester End Examination: 72**
Course Type: DCE (FN)	**Continuous Assessment: 28**
Credits: 4	**Contact Hours: 60**

Course Description

This course offers a thorough understanding of financial derivative instruments, including forwards, futures, options, and swaps. It covers the structure, functioning, and trading mechanisms of derivative markets, emphasizing their role in risk management and speculation. Students will learn pricing models, hedging strategies, and valuation techniques for various derivative contracts, with practical insights into interest rate derivatives, option pricing, and trading strategies. The course aims to develop analytical skills necessary for evaluating the risks and applications of derivatives in financial markets.

Course Learning Outcomes (CLOs)

After completing the course, students should be able to:

CLO₁: *Analyze and explore the trading mechanisms of derivative instruments.*
CLO₂: *Apply pricing models and hedging strategies using forward and futures contracts.* **CLO₃:** *Analyze the payoff, valuation, and trading strategies of options using theoretical models.* **CLO₄:** *Evaluate the pricing, valuation, and risk implications of interest rate swaps and FRAs.*

Unit I

Evolution and benefits of Derivatives, Myths about Derivatives. Types of Derivatives, Over-the- counter Derivatives, Exchange Traded Derivatives. Derivative Trading, Types of orders, Contract size, Lot size and Tick size, Open Interest, Short-selling. Clearing Houses, Margins.

Unit II

Pricing Forward and Futures Contract, Hedging with Futures and Forwards, Optimal Hedge Ratio, Interest Rate Futures: Specification and Settlement. Stock Index Futures, Pricing and Settlement. Repo: Types of Repo, Synthetics using Repos, Repo Market Strategies.

Unit III

Definition and notation, Payoff and Moneyness of Options. Option Premium, Settlement of Option Contracts, Put-Call parity, Determinants of Option's price, Option as Volatility instruments, The Greeks and their uses, Binomial Option pricing model, Option trading strategies.

Unit IV

Interest Rate FRAs, MIBOR and other benchmarks, Forward Rate Agreements, Mechanics for interest rate swaps, economic motives for swaps, Pricing and valuations of swaps, Uses of Interest Rate Swaps, Risk associated with swaps, exiting from a swap contract.

PLO-CLO Mapping Matrix (Rating Scale: 0-3)
Legend: 0 = Not Aligned, 1 = Low Alignment, 2 = Moderate Alignment, 3 = High Alignment

CLO / PLO	PLO1	PLO2	PLO3	PLO4	PLO5	PLO6	PLO7	PLO8	PLO9	PLO10	Avg CLO
CLO1	3	2	2	2	1	1	2	1	1	2	1.7
CLO2	3	3	3	3	2	1	2	1	2	2	2.2
CLO3	3	3	3	3	2	1	2	2	2	2	2.3
CLO4	3	3	3	3	2	1	2	2	2	2	2.3
Avg PLO	3.0	2.75	2.75	2.75	1.75	1.0	2.0	1.5	1.75	2.0	2.13

Suggested Readings (Latest Editions):

1. Hull, J. C. *Options, Futures, and Other Derivatives*. Pearson Education.
2. Sundaram, R. K., & Das, S. R. *Derivatives: Principles and Practice*. McGraw Hill Education.
3. Kumar, S. S. S. *Financial Derivatives*. PHI Learning.
4. Madura, J. *Financial Markets and Institutions*. Cengage.
5. McDonald, R. L. *Derivatives Markets*. Pearson Education.
6. NSE India. *NSE Modules on Derivatives (Equity, Currency, Interest Rate)*. National Stock Exchange of India.
7. SEBI. *Master Circulars and Guidelines on Derivatives Markets*. Securities and Exchange Board of India.
8. Dubofsky, D. A., & Miller, T. W. *Derivatives: Valuation and Risk Management*. Oxford University Press.
9. Chance, D. M., & Brooks, R. *An Introduction to Derivatives and Risk Management*. Cengage Learning.
10. Gupta, S. L. *Financial Derivatives: Theory, Concepts and Problems*. Prentice Hall India.
11. Bhalla, V. K. *Financial Derivatives: Risk Management*. S. Chand Publishing.

Online Resources

1. NSE India Derivatives Market: https://www.nseindia.com/products-services/equity-derivatives
2. Investopedia – Derivatives: https://www.investopedia.com/derivatives-4689740
3. CME Group Education: https://www.cmegroup.com/education.html
4. Khan Academy – Options and Futures Basics: https://www.khanacademy.org
5. NPTEL Course – Derivatives and Risk Management by Prof. Jayanth R. Varma (IIM Ahmedabad): https://nptel.ac.in

Pedagogy

This course emphasizes practical understanding and real-world application of derivative instruments through an engaging and applied pedagogy. It features interactive lectures supported by numerical illustrations and charts to clarify core concepts. Live market simulations, using NSE/BSE virtual trading platforms or mock Excel models, help students experience real-time trading dynamics. Students gain hands-on practice in calculating the pricing and payoffs of derivatives such as forwards, futures, options, and swaps. Case studies explore hedge strategies, margin calls, and notable instances of derivatives misuse, such as the Barings Bank collapse. Group activities involve designing trading strategies like bull spreads, straddles, and swaps. Additionally, the use of financial news sources is encouraged to analyze current trends in the derivatives market.

INDUSTRIAL RELATIONS

Semester: 3rd	Max. Marks: 100
Course Code: MCOMDIR325	Semester End Examination: 72
Course Type: DCE (H&M)	Continuous Assessment: 28
Credits: 4	Contact Hours: 60

Course Description

This course offers an in-depth understanding of the Indian industrial relations system and its development. It covers the interactions among employers, employees, trade unions, and the government. Additionally, it examines the legal and institutional frameworks that govern industrial relations, dispute resolution mechanisms, collective bargaining, employee participation, and current challenges such as gig work and workforce diversity. The course provides students with the analytical tools and perspectives necessary to manage and enhance industrial relations in a changing economic and regulatory environment.

Course Learning Outcomes (CLOs)

After completing the course, students should be able to:

CLO1: *Analyse the philosophy of industrial relations and the role of its key actors: Government, Employer/Management, Trade Union.*

CLO2: *Interpret labour laws governing trade unions, strikes, lockouts, and dispute settlements, and critically assess the role of collective bargaining and workers' participation in decision- making.*

CLO3: *Apply industrial relations strategies in real-life HR and managerial contexts and evaluate emerging trends and reforms in industrial relations, including globalisation and formalisation.*

CLO4: *Comprehend and articulate the Social Security Laws and their strategic importance in the organised and unorganized industrial sector.*

Unit I
Industrial Relations Perspectives, Importance, Scope & Aspects. Conditions for Good Industrial Relations, Causes & Effects of Poor Industrial Relations in India, Influence of the Emerging Socio- economic Scenario on Industrial Relations; Roles of Employer/Management, Employee and Government in Industrial Relations; IR at the Shop Floor. Trade Unions: Definition as per Trade Union Act 1926, Nature & Scope, Role & Functions of Trade Union, Essentials for Success of Trade Union, Future of Trade Unionism in India, Challenges faced by Unions in the Informal and gig economy.

Unit II
Employee Discipline: Objective, Types. Causes of Indiscipline, Essentials of a Good Disciplinary System, Aspects of Discipline. Hot-Stove Rule, Punishment and kinds of Punishment; Grievance: Causes, Effects of Grievance, Forms of Grievances, Machinery for Handling Grievances, Benefits of Grievance Procedure,

Model Grievance Procedure.

Unit III

Collective Bargaining: Meaning & Structure; Evolution of Collective Bargaining, Types of Collective Bargaining, Collective Bargaining Process/Stages, Reasons for Poor Collective Bargaining in India, Conditions Essential for Successful Collective Bargaining. Industrial Disputes in India: Causes and Types of Disputes: Strikes & Lockouts, Methods for The Prevention & Settlement of Industrial Disputes: Conciliation, Voluntary Arbitration and Adjudication.

Unit IV

Social Security Laws: Concept of Gratuity under the Payment of Gratuity Act 1972, Concept of Minimum Wages 1948; Procedure for Fixation of Working Hours. Payment of Wages Act 1936: Aims, Procedure for Ensuring Payment of Wages. Workmen's Compensation Act 1923: Nature and extent of Compensation of Workers Suffering an Injury in the course of Employment.

PLO-CLO Mapping Matrix (Rating Scale: 0-3)
Legend: 0 = Not Aligned, 1 = Low Alignment, 2 = Moderate Alignment, 3 = High Alignment

PLO CLO	PLO1	PLO 2	PLO 3	PLO 4	PLO 5	PLO 6	PLO 7	PLO 8	PLO 9	LO 10	verage CLO
CLO 1	3	2	3	1	2	2	1	2	2	2	2
CLO 2	2	3	2	1	1	2	1	2	2	2	1.8
CLO 3	2	3	2	1	3	2	2	3	3	2	2.3
CLO 4	3	3	2	1	2	3	2	2	3	2	2.3
verage PLO	2.5	2.75	2.25	1	2	2.25	1.5	2.25	2.5	2	2.1

Suggested Readings (Latest Editions):

1. *P. N. Singh & Neeraj Kumar, Employee Relations Management (Pearson).*
2. *Mamoria, C. B., & Rao, V. S. P. Personnel Management: Text and Cases. Himalaya Publishing House.*
3. *Aswathappa, K. Human Resource and Personnel Management: Text and Cases. Tata McGraw-Hill.*
4. *Flippo, E. Personnel Management. Tata McGraw-Hill.*
5. *Journals – Economic & Political Weekly, Indian Journal of Industrial Relations*
6. *Reports – ILO Reports, Indian Labour Yearbook.*
7. *Relevant Labour Laws – Industrial Disputes Act 1947, Trade Unions Act 1926, Industrial Relations Code 2020.*

Online Resources

1. **Ministry of Labour & Employment, Government of India**https://labour.gov.in
2. **e-SHRAM Portal** *https://eshram.gov.in*
3. **India Code (Law Repository)**https://www.indiacode.nic.in

4. *Labour Bureau, Government of India*<https://labourbureau.gov.in>
5. *e-PG Pathshala (UGC/MHRD)*<https://epgp.inflibnet.ac.in>
6. *SWAYAM (MHRD Online Courses)*<https://swayam.gov.in>
7. *International Labour Organization (ILO)*<https://ilo.org>
8. **Indian Journal of Industrial Relations (IJIR)**<https://www.srcirhr.org/journal.php>
9. **People Matters**<https://www.peoplematters.in>
10. Documentaries like *"The Story of Labour in India"*

Note: **The Latest edition & online tools should be used for updated content & real-world application**.

Pedagogy:

The course is designed to provide students with both theoretical foundations and practical insights. It includes interactive lectures and conceptual discussions to build a core understanding of key industrial relations principles. Real-world learning is emphasised through the analysis of case studies such as the Maruti Suzuki Manesar incident and the Air India strike, helping students connect theory to practice. Collaborative group projects and role plays, such as simulated collective bargaining sessions, encourage experiential learning and enhance negotiation skills. Further, field visits to labour courts, trade unions, or industrial units are organised to provide contextual grounding.

Semester: 3rd	Max. Marks: 100
Course Code: MCOMDSM325	Semester End Examination: 72
Course Type: DCE (H&M)	Continuous Assessment: 28
Credits: 4	Contact Hours: 60

Course Description:

This course provides an in-depth exploration of services marketing, focusing on both dynamic Indian landscape and global industry trends. It equips students with the analytical tools to understand consumer behavior and evaluate service quality using established models such as the GAP framework and Grönroos's Service Quality Model. Emphasis is placed on the extended marketing mix highlighting the unique challenges and opportunities in marketing intangible offerings. The course also delves into relationship marketing, customer retention, service recovery, E-CRM, and service standards.

Course Learning Outcomes (CLOs)

After completing the course, students should be able to:

CLO1*: Analyze the implications of services marketing environments and employee roles using the Services Marketing Triangle to optimize service delivery.*

CLO2: Evaluate customer expectations, perceptions, and satisfaction in service interactions, and apply service quality models such as the GAP Model and Grönroos Model to identify service gaps and enhance customer loyalty.

CLO3: Apply the extended services marketing mix (7 Ps) to design service strategies and implement techniques for managing people, processes, and physical evidence, and implementing the techniques to align demand with service capacity to deliver quality services.

CLO3: Assess relationship marketing strategies and customer retention techniques, including the role of e-CRM and service recovery approaches, and demonstrate understanding of ISO service quality standards in service failure resolution to build long-term customer loyalty and trust

Unit I

Concept of Services, Goods and Services marketing, Emergence and Reasons for growth of service sector in India, Characteristics of services and their marketing implications, Classifications of Services, The Services Marketing Triangle, Employees' Roles in Service Delivery. Environment of Service Marketing (Micro and Macro).

Unit II

Consumer Behaviour in Services; Customer Expectations of Service; Customer Perceptions of Service; Service Quality, Customer Satisfaction and loyalty. Delivering Quality Services, Causes of Services Quality Gaps, Techniques to Resolve Service Quality Gaps, GAP Model - A Conceptual Tool to Identify and Correct Service. Gronross Model of Service Quality.

Unit III

Services Marketing Mix: The Seven Ps – Product/Service Offer; Pricing, Promotion, Placement/Distribution, People, Process and Physical Evidence. Management of People, Process and Physical Evidence; Matching of Demand and Capacity; Strategies for Shifting Demand to Match Service Capacity, Strategies for Flexing Capacity to Meet Demand and Waiting Line Strategies.

Unit IV

Relationship Marketing – Goals of Relationship Marketing, Benefits of Customer/Firm Relationships. Foundation for Relationship Strategies, Retention Strategies; Role of Information Technology in Relationship Building (E-CRM). Service Failure and Recovery. Customer Complaining Behaviour; Service Recovery Strategies and Service Guarantees. Service standards - ISO 10,001, ISO 10,002 and ISO 10,003.

PLO-CLO Mapping Matrix (Rating Scale: 0-3)
Legend: 0 = Not Aligned; 1 = Low Alignment; 2 = Moderate Alignment; 3 = High Alignment

PLO/ CLOs	PLO1	PLO2	PLO3	PLO4	PLO5	PLO6	PLO7	PLO8	PLO9	PLO10	verage CLO
1	3	2	2	1	2	1	3	1	1	2	**1.8**
2	3	3	3	2	2	2	2	2	2	2	**2.3**
3	3	3	3	2	3	2	2	1	2	2	**2.3**
4	3	3	3	2	2	3	2	2	2	2	**2.4**
verage PLO	3	2.75	2.75	1.75	2.25	2	2.25	1.5	1.75	2	**2.2**

Suggested Readings (Latest Editions):

1. Bateson John E. G. *Managing Services Marketing: Text and Readings*; Dryden Press,Chicago.
2. Berry Leonard L. and Parasuraman A. *Marketing Services: Competing Through Quality*, The Free Press, New York.
3. Bitner Mary Jo and Valarie A Zeithaml, *Services Marketing*, McGraw-Hill, New York.
4. Christopher, H. Lovelock, *Services Marketing*, Prentice Hall, Eaglewood Cliffs, New Jersey.
5. Vararie A Zeithaml, Mary Jo Bitner, Dwayne D Gremler and Ajay Pandit, *Services Marketing: Integrating Customer Focus Across the Firm, 4th Ed.*,McGraw-Hill, New Delhi.
6. Schoell w. f. and Guiltinan J. P, *Marketing*, Allyn and Bacon, New York.
7. Verma H.H, Marketing *of Services*, Global Business Press, New Delhi.

Online Resources:

1. http://www.sim.edu.in/wp-content/uploads/2017/10/Services-Marketing-study-material.pdf
2. https://www.iosrjournals.org/iosr-jef/papers/Vol14-Issue3/Ser-4/H1403045762.pdf
3. https://www.dynamictutorialsandservices.org/2017/05/consumer-behaviour-in-service- marketing.html
4. https://slm.mba/mmpm-005/service-quality-models-gronroos-parasuraman/
5. https://www.geeksforgeeks.org/marketing/7-ps-of-service-marketing-mix/
6. https://www.projectguru.in/strategies-to-match-demand-capacity/
7. https://www.geektonight.com/what-is-e-crm/
8. https://www.iso.org/standard/71579.html

Pedagogy:

The teaching pedagogy for this course emphasizes a blended approach combining conceptual clarity through lectures and real-world relevance via case studies and field examples. Foster active learning with group presentations, role-plays, and simulation exercises to explore service delivery and consumer behavior. Apply visual tools like service blueprints, mind maps, and journey maps to break down complex models. Encourage critical thinking through debates, service audits, and ISO standard comparisons. Integrate tech-based tools (videos, e-CRM demos) to highlight digital aspects. Promote continuous engagement via reflective tasks, quality gap analyses, and interactive activities across all units.

Semester 4th

(CW+CW)

Note: As per the University guidelines, the Department shall offer two options to the students: CW+CW or CW+R. the students shall be required to opt for either of these two options in the 4th Semester. The guidelines/regulations with regard CW+R are given separately on Page No. 103

Strategic Cost Management

Semester: 4th	Max. Marks: 100
Course Code: MCOMCSC425	Semester End Examination: 72
Course Type: Core	Continuous Assessment: 28
Credits: 4	Contact Hours: 60

Course Description

The course has been designed to familiarize the students with the latest cost management techniques which have strategic importance in modern organizations so that these organizations are in a position to achieve competitive advantage in cost leadership in the cut-throat competitive scenario.

Course Learning Outcomes (CLOs)

After completing the course, students should be able to:

CLO1: Design and implement strategic cost management (SCM) systems and techniques to evaluate product, customer and segment profitability and align cost management strategies with corporate objectives for enhanced strategic positioning of the company.

CLO2: Apply Target costing, Life Cycle Costing, and Kaizen costing techniques to achieve Target pricing, manage costs through various stages of the product life cycle and implement continuous cost reduction strategies at each stage of product development and commercialization..

CLO3: Analyze and manage quality costs applying Total Quality Management (TQM) principles to improve organizational performance; implement Just in Time (JIT) systems to reduce waste, optimize costs and enhance product quality

CLO4: Evaluate and use the Theory of Constraints (TOC) and Throughput Accounting in decision- making, implement Benchmarking techniques for continuous improvement and also analyze Value chains to assess competitive advantage and enhance capabilities in strategic decision-making.

Unit I

Strategic Cost Management: Traditional Cost Management vs. Strategic Cost Management (SCM). Role of Strategic Cost analysis in strategic positioning of business. Factors influencing SCM. Activity Based Cost Management System (ABCM), Cost and Profit analysis under ABCMS; Product profit analysis, Customer profit analysis and segment profit analysis; Role of Activity Based Management (ABM) in strategic cost management and developing corporate strategy. Application areas of ABM. Techniques of ABM, Implementing ABM; Activity based budgeting (ABB): Concept, process and application of ABB.

Unit II

Target Costing: Concept, Features and Principles; Phases of Target Costing- Planning and design phase, Development phase; Commercial phase, Process of target costing. Computation of target cost and target price of a product. Life Cycle Costing: Stages of Product Life Cycle (PLC), Classification of life cycle costs- Initial cost, Launch cost and Operating cost; Upstream costs, Downstream costs. Behavior of sales, Costs and profits in each stage of PLC; Computation and reporting of life cycle costs at each stage of PLC; Developing strategies as per requirements at each stage of PLC. Kaizen costing: Concept and procedure for implementation.

Unit III

Quality Costs Management: Concept, Types of quality costs; Measurement, Reporting and management of quality costs (with numerical problems). Total Quality Management (TQM): Features & implementation. Just in Time(JIT): Philosophy of JIT, Sources of waste, aims and features of JIT, Methodology of implementing JIT; Impact of JIT on various components of costs; Impact of JIT on product prices; Performance measurement in a JIT system using numerical problems. Kanban system: Principles of Kanban.

Unit IV

Theory of Constraints and Throughput Accounting: Concept, Steps in implementation. Role of TOC and throughput analysis in decision making. Benchmarking; Concept and procedure of benchmarking. Types of bench marking, Pre-requisites for effective benchmarking, Uses and applications of benchmarking in decision making. Value Chain Analysis: Concept, Grouping of activities under benchmarking, Assessing the competitive advantage, Application of VCA in decision making.

PLO-CLO Mapping Matrix (Rating Scale: 0-3)
Legend: 0 = Not Aligned, 1 = Low Alignment, 2 = Moderate Alignment, 3 = High Alignment

PLO / CLO	PLO 1	PLO2	PLO3	PLO4	PLO5	PLO6	PLO7	PLO8	PLO9	LO1 0	Total
CLO1	3	3	3	2	2	1	2	1	2	2	2.1
CLO2	3	3	3	2	3	2	2	2	2	3	2.5
CLO3	3	3	3	3	2	2	2	2	3	2	2.5
CLO4	3	3	3	2	3	2	3	2	3	3	2.7
Total	3.0	3.0	3.0	2.25	2.5	1.75	2.25	1.75	2.5	2.5	2.45

Suggested Readings (Latest Editions):

1. *Shank, J K and Govindrajan V, "Strategic Cost Management", The Free Press, New York.*
2. *Brinker Barry J (edited), "Guide to Cost Management", John Wiley & Sons, New York.*
3. *Kaplan, R S and Anderson S R, "Time Driven Activity Based Costing", Harvard Business School Press, Boston.*

4. *Young, S Mark (edited), "Readings in Management Accounting", Prentice Hall.*
5. *Ravi M Kishore, "Advanced Management Accounting", Taxman, Delhi.*
6. *Sexana C D &Vishist V K, "Advanced Management Accounting", Sultan Chand & Sons, Delhi.*
7. *Sangmi, Mohiuddin; Strategic Cost Management: Concepts, Cases and Applications.*

Online Resources

1. SWAYAM: https://swayam.gov.in - Free online courses by IIMs, ICAI, ICMA.. Topics: Cost Accounting, Strategic Cost Management, ABC, Life Cycle Costing.

2. NPTEL: https://nptel.ac.in - Video lectures by IITs/IIMs on Cost Analysis, Supply Chain, and more.
3. ICAI e-Learning: https://www.icai.org - Institute of Chartered Accountants of India: study modules, updates on cost and strategic management.
4. CIMA Global: https://www.cimaglobal.com/ - Courses in strategic cost and performance management.
5. ICMAI India: https://icmai.in/ - Webinars, cost accounting standards, SCM resources.

Pedagogy

The course follows a blended pedagogy that combines conceptual clarity, problem-solving, application-based learning, and technology-enabled practical exposure. It includes case-based and analytical learning using real-life industry scenarios to explore cost strategies, pricing, and value chain decisions, with a focus on practices like ABC, Target Costing, and Kaizen in India. Group projects promote the application of concepts through techniques such as ABC, ABB, JIT, and benchmarking. Peer collaboration through discussions and debates on cost philosophies further deepens understanding. Continuous assessments, including quizzes and case reflections, evaluate both individual and group performance.

Behavioural Finance

Semester: 4th	Max. Marks: 100
Course Code: MCOMCBF425	Semester End Examination: 72
Course Type: Core	Continuous Assessment: 28
Credits: 4	Contact Hours: 60

Course Description:

This course introduces the psychological underpinnings of financial decision-making, challenging the traditional assumptions of rationality in economic behavior. It explores how cognitive biases, emotions, heuristics, and social influences affect investment choices, market anomalies, and corporate financial policies. The course blends theory with empirical insights and emphasizes application through analysis of Indian financial behavior and case studies. Special focus is placed on behavioural aspects relevant to dissertation research in finance and investments.

Course Learning Outcomes (CLOs):

After completing the course, students should be able to:

CLO1: *Distinguish between traditional and behavioural approaches to financial decision- making and explain the psychological foundations of investor behavior.*

CLO2: *Analyse the role of cognitive biases and heuristics in investment decision-making and interpret their effects on asset pricing and portfolio choices.*

CLO3: *Evaluate how social and emotional factors influence market outcomes, investor sentiment, and corporate financial decisions.*

CLO2: *Apply behavioural finance theories to identify market anomalies and design research- based projects or experiments for academic investigation.*

Unit I

Evolution and Scope of Behavioral Finance. Differences between Traditional and Behavioral Finance. Limits to Arbitrage and Market Inefficiencies. Foundations in Psychology: Risk perception, Prospect Theory (Kahneman & Tversky), and Mental Accounting. Role of Emotions in Financial Decision Making. Relevance to Emerging Markets like India

Unit II

Cognitive Heuristics: Representativeness, Availability, and Anchoring. Overconfidence, Optimism Bias, and Hindsight Bias. Loss Aversion and Regret Theory. Confirmation Bias and Self-Attribution Bias. Implications for Individual Investors and Fund Managers. Applications in Indian retail investment behavior.

Unit III

Herding Behavior and Groupthink. Role of Narratives, Framing Effects, and Emotional Contagion. Investor Sentiment and Market Cycles. Behavioral Corporate Finance: Managerial Overconfidence, Capital Budgeting, and Earnings Management. Role of Media, Analysts, and Influencers. Behavioral Traits in Indian Stock Markets

Unit IV

Asset Pricing Anomalies: Momentum, Reversal, January Effect. Behavioral Portfolio Theory. Nudging and Financial Wellness. Recent Empirical Evidence from India and Abroad. Research Methodologies in Behavioral Finance. Designing Behavioral Experiments and Surveys for Dissertation Research

PLO-CLO Mapping Matrix (Rating Scale: 0-3)
Legend: 0 = Not Aligned, 1 = Low Alignment, 2 = Moderate Alignment, 3 = High Alignment

CLO ↓ / PLO →	PLO1	PLO2	PLO3	PLO4	PLO5	PLO6	PLO7	PLO8	PLO9	PLO10	Avg CLO
CLO1	3	2	1	2	2	1	3	2	1	2	1.9
CLO2	3	3	2	2	2	1	1	2	2	2	2.0
CLO3	2	3	2	2	1	3	3	2	2	2	2.2
CLO4	2	3	3	2	2	2	2	2	3	3	2.4
Avg PLO	2.5	2.75	2.0	2.0	1.75	1.75	2.25	2.0	2.0	2.25	2.12

Suggested Readings (Latest Editions):

1. Chandra, Prasanna. *Behavioral Finance*. McGraw-Hill Education.
2. Sulphey, M. M. *Behavioral Finance*. PHI Learning Pvt. Ltd.
3. Kapoor, Sujata & Prosad, Jaya Mamta. *Behavioral Finance.* Sage Publications India
4. Singh, Ranjit. *Behavioral Finance.* PHI Learning Private Limited India.
5. Kahneman, Daniel. *Thinking, Fast and Slow.* Penguin Books.
6. Ackert & Deaves. *Behavioral Finance: Psychology, Decision-Making, and Markets.* South-Western.
7. Thaler, Richard. *Misbehaving: The Making of Behavioral Economics.* Norton & Company.
8. Barberis, N. & Thaler, R. *A Survey of Behavioral Finance, Handbook of the Economics of Finance.*
9. Shefrin, H. Beyond Greed and Fear: *Understanding Behavioral Finance and the Psychology of Investing.* Harvard Business School Press.
10. Select research articles from journals like Journal of Behavioral Finance, ICFAI Journal of Behavioral Finance, and Economic and Political Weekly (EPW).

Online Resources

1. NPTEL – Behavioral and Personal Finance: https://nptel.ac.in/courses/110107145

2.   Coursera – Introduction to Behavioral Finance: https://www.coursera.org/learn/behavioral-finance
3.   edX – Behavioral Economics in Action: https://www.edx.org/course/behavioral- economics-in-action
4.   SWAYAM – Behavioral Finance and Related Courses: https://swayam.gov.in
5.   Yale Open Courses – Financial Markets: https://oyc.yale.edu/economics/econ-252-11
6.   BSE Institute – Behavioral Finance Playlist: https://www.youtube.com/user/BSEInstitute
7.   Behavioral Science Hub: https://www.youtube.com/c/BehavioralScienceHub

Pedagogy

The course will adopt an experiential and case-based teaching approach, blending conceptual frameworks with empirical studies. It will incorporate classroom discussions, analysis of investor behavior in Indian markets, and simulation-based assignments. Students will engage in group activities, behavioural experiments, and design survey instruments to investigate real-world phenomena. Relevant tools such as behavioural lab templates, Google Forms for investor surveys, and sentiment trackers will be introduced to enrich dissertation research.

LABOUR LAWS & PRACTICE

Semester: 4th	**Max. Marks: 100**
Course Code: MCOMCLL425	**Semester End Examination: 72**
Course Type: Core	**Continuous Assessment: 28**
Credits: 4	**Contact Hours: 60**

Course Description:

This course provides a comprehensive overview of labour laws in India, grounded in constitutional principles and the socio-economic context of industrial relations. It explores the key constitutional provisions and the Labour Policy of India. It covers major statutes related to labour welfare, working conditions, industrial relations, and social security. By critically examining these legislations, students will gain insight into legal compliance, protection of workers' rights, and the balance between employee welfare and organizational interests.

Course Learning Outcomes

After completing the course, students should be able to:

CLO1: *Comprehend the historical evolution, constitutional foundations, and the purpose of labour legislation in India, with a focus on key constitutional provisions such as Articles 14, 15, 16, 19, 21, 23, and 24 and their implications for labour rights and equality.*

CLO2: *Analyze and interpret key labour welfare and working condition laws, including the Factories Act, Contract Labour Act, and legislation concerning child labour and prevention of workplace harassment, to ensure legal compliance and promote worker well-being.*

CLO3: *Evaluate the framework of industrial relations in India through the application of laws such as the Industrial Disputes Act, Standing Orders Act, and Trade Union Acts, to understand mechanisms for dispute resolution, collective bargaining, and employee discipline.*

CLO4: *Examine and apply major social security legislations, including the Employees' Provident Fund, ESI, Gratuity, Maternity Benefit, and Compensation Acts, to safeguard employees' rights and promote social justice in organized and unorganized sectors.*

Unit I

Constitution and Labour Laws: History of Labour Laws, Evolution of Labour Laws in India, Purpose of Labour Legislation. Constitutional provisions about labour laws, Labour Policy of India, Fundamental rights vis-à-vis labour laws, Equality before law and its application in Labour Laws, Equal pay for equal work, and Article-16 and reservation policies.

Unit II

Law of Welfare & Working Conditions: The Factories Act, 1948; Contract Labour (Regulation and Abolition) Act, 1970; The Weekly Holidays Act, 1942; Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013; The Child and Adolescent Labour (Prohibition and Regulation) Act, 1986.

Unit III

Law of Industrial Relations: Industrial Disputes Act, 1947 (downsizing, retrenchment, lay-off, bench employees and termination) & Industrial discipline and domestic inquiry. The Industrial Disputes (Central) Rules,1957; The Industrial Employment (Standing Orders) Rules, 1946; Industrial Employment (Standing Orders) Act, 1946;

Unit IV

Social Security Legislations: Employees' Compensation Act, 1923; Employees Compensation (Amendment) Act, 2017; Employees' Provident Funds and Miscellaneous Provisions Act, 1952; Payment of Gratuity Act, 1972; Maternity Benefit Act, 1961; Maternity Benefit (Amendment) Act, 2017; The Payment of Gratuity Act, 1972.

PLO-CLO Mapping Matrix (Rating Scale: 0-3)
Legend: 0 = Not Aligned, 1 = Low Alignment, 2 = Moderate Alignment, 3 = High Alignment

CLO PLO	PLO1	PLO2	PLO3	PLO4	PLO5	PLO6	PLO7	PLO8	PLO9	PLO10	verage CLO
CLO1	3	2	1	0	1	3	2	1	1	2	1.6
CLO2	3	3	2	1	1	3	2	1	1	2	1.9
CLO3	3	3	2	0	2	3	2	3	2	3	2.3
CLO4	3	2	2	1	1	3	2	1	2	2	1.9
verage PLO	3	2.5	1.75	0.5	1.25	3	2	1.5	1.5	2.25	1.925

Suggested Readings (Latest Editions):

1.   P.L. Malik – *Industrial Law* – Eastern Book Company, 34, Lalbagh, Lucknow.
2.   N.D. Kapoor – *Handbook of Industrial Law* – Sultan Chand & Sons, 23, Darya Ganj, New Delhi – 110002.
3.   S.S. Gulshan & G.K. Kapoor – *Economic, Labour and Industrial Laws* – Sultan Chand & Sons, Daryaganj, New Delhi – 110002.
4.   P.L. Malik – *Labour and Industrial Laws (Pocket Edition)* – Eastern Book Company, 34, Lalbagh, Lucknow – 226001.

5.	H.L. Kumar – *Labour Laws* – Universal Law Publishing Co. Pvt. Ltd., G.T. Karnal Road, Delhi – 110033.

6.	*Labour & Industrial Laws (Legal Manual)* – Universal Law Publishing Co. Pvt. Ltd., G.T. Karnal Road, Delhi – 110033.

7.	*Relevant Bare Acts.*

8.	N.D. Kapoor & Rajni Abbi – *General Laws and Procedures* – Sultan Chand & Sons, New Delhi.

9.	Taxmann – *Labour Laws.*

Online Resources

1.	**Ministry of Labour and Employment, Government of India** ∞ https://labour.gov.in

2.	**India Code** (Government of India's central legislation repository)
∞ https://www.indiacode.nic.in

3.	**Bare Acts Live** ∞ https://www.bareactslive.com

4.	**Indian Kanoon** ∞ https://www.indiankanoon.org

5.	**e-bulletin**: Available on ICSI website - www.icsi.edu

6.	**Live Law** ∞ https://www.livelaw.in

7.	**Chartered Secretary:** The ICSI, New Delhi-110 003. (Monthly)

8.	All India Reporter: All India Reporter Ltd., Congress Nagar, Nagpur.

9.	Rai Technology University, Labour Laws

Pedagogy

The pedagogy for this course combines diverse teaching-learning methods to ensure comprehensive understanding and practical exposure. Lectures and interactive discussions will introduce core concepts, legal provisions, and historical context. Case study analysis involving real-life will help students grasp the practical application and interpretation of labour laws. Through legislation reviews, students will engage in detailed analysis of key Acts and their amendments to understand their scope, purpose, and enforcement. Presentations and group work will promote peer learning and critical thinking on contemporary labour issues. Additionally, field-based assignments and projects, including visits to industries or labour courts, will offer students first-hand experience of the implementation of labour laws.

MANAGEMENT CONTROL SYSTEMS

Semester: 4th	Max. Marks: 100
Course Code: MCOMDMC425	Semester End Examination: 72
Course Type: DCE (A&T)	Continuous Assessment: 28
Credits: 4	Contact Hours: 60

Course Description

This course is aimed at introducing the Management Control Systems applied in organizations. The course covers Management Control Structure designed around various responsibility centers including investment centers, profit centers, revenue centers, and cost centers. The emphasis is laid on teaching and learning Management Control Process which is implemented and administered for making strategic planning, management control and operational control effective in an organization to ensure overall goal congruence. Special attention is given to train the students to design customized management controls for differentiated strategies and organizations.

Course Learning Outcomes (CLO's)

After completing the course, the students should be able to:

CLO1: Apply Management Control System in an organization to enable it to achieve efficiency and effectiveness for overall goal congruence.

CLO2: Design a structure around which a management control system can be built to ensure smooth implementation of the organizational strategies.

CLO3: Analyse the process through which controls are administered at top, middle, and operational level of an organization.

CLO4: Develop skills to make controls for differentiated strategies and specialized organisation.

Unit I

Nature of Management Control Systems: Basic concepts; boundaries of management control systems: Strategic planning, management control and operational control. Strategies: Corporate level and business unit strategies. Goal congruence: Factors of goal congruence. Formal management control system: design, implementation and administration. Informal management controls.

Unit II

Management Control Structure: Decentralized organization and responsibility accounting. Responsibility centres: Concept and characteristic. Types of responsibility centres: Expense centres, revenue centres, administrative and support centres, R&D centres and marketing centres. Profit centres: General considerations, role and performance measurement. Transfer pricing; different methods. Investment centres: Performance measure of investment centres.

Unit III

Management Control Process: Strategic planning, programming and budgeting. Analysing proposed new programmes, analyzing ongoing programmes. Performance measurement system: design and implementation. Interactive controls: Role in Strategy formulation and implementation.

Unit IV

Management Controls for Differentiated Strategies and Organisations: corporate strategies and business unit strategies. Management styles in differentiated strategies. Management control systems in Service organizations: Banks and insurance companies. Management Control Systems in Multinational Corporation (MNC): Transfer pricing in MNCs. Implication of exchange rates.

PLO-CLO Mapping Matrix (Rating Scale: 0-3)
Legend: 0 = Not Aligned, 1 = Low Alignment, 2 = Moderate Alignment, 3 = High Alignment

CLO \ PLO	PLO1	PLO2	PLO3	PLO4	PLO5	PLO6	PLO7	PLO8	PLO9	PLO10	Average
CLO1	3	3	2	2	1	2	1	1	1	2	1.8
CLO2	3	3	3	2	2	2	1	1	1	2	1.9
CLO3	3	3	2	2	1	2	1	2	1	2	2
CLO4	3	3	3	2	2	2	2	2	2	2	2.3
Average	3	3	2.5	2	1.5	2	1.25	1.5	1.25	2	2

Suggested Readings (latest editions):

1. Anthony, Robert N. and Govindrajan, Vijay. *Management Control Systems*. Tata McGraw Hill.
2. Merchant, K.C. *Modern Management Control Systems*. Prentice Hall.
3. Solomons, David. *Divisional Performance: Measurement and Control*. Richard D Irwin.
4. Mohi-ud-Din, Ghulam. *Management Control Systems in Banks*. Anmol Publication, Delhi.

Online Resources
1. **CMAs/ICMAI e-learning portal –** Resources on Management controlsl.

2. **(MOOCs) –** *"Budgeting and Control"* by Indian professors.

3. **Coursera / edX –** *"Operations Strategy"*, for learning applications

4. **Harvard Business Review Cases –** Case studies on Decentralized Controls and Transfer pricing and Divisional Performance Measurement and Control

5. **ICWA, India Study Materials –** Responsibility Accounting and Divisional Control chapters.

Pedagogy

The course adopts a blended pedagogy integrating conceptual clarity, application-based learning through face to face interactions, problem solving practices and real life case studies of various organizations. Individual projects and Group assignments shall enable the students to learn how to meet deadlines with time management and ensure team work while completing group project assignments. Peer Collaboration, Group discussions and debates on differentiated controls shall open the new vistas of knowledge for students. Use of weekly quizzes and presentations shall hone the communication skills of the students.

Customs Law & Practice

Semester: 4th	Max. Marks: 100
Course Code: MCOMDCL425	Semester End Examination: 72
Course Type: DCE (A&T)	Continuous Assessment: 28
Credits: 4	Contact Hours: 60

Course Description:

This course provides a comprehensive understanding of Indian Customs Law and its role in regulating international trade. It covers the statutory provisions governing the levy, collection, classification, and valuation of customs duties; detailed import and export procedures; customs documentation; and the processes of assessment, adjudication, and appeals. Practical exercises, relevant case studies, and exposure to digital customs compliance will equip students with analytical skills to address real-world customs scenarios.

Course Learning Outcomes (CLOs)

After completing the course, students should be able to:

CLO$_1$: Explain the statutory framework and fundamental concepts of Customs Law, and analyze different types of duties and their significance in regulating international trade.

CLO$_2$: Apply classification and valuation rules under customs law and solve practical problems related to tariff headings and customs value determination.

CLO$_3$: Examine the procedural and documentation requirements for import and export under customs law and prepare relevant customs documents in compliance with statutory provisions.

CLO$_4$: Analyze the legal framework for assessment, adjudication, and appeals under customs law, and apply statutory provisions to practical disputes and penalty scenarios.

Unit I

Customs Law: Basic Concepts; Constitutional Framework of Customs Law in India, Objectives and significance of customs duties, Key terms: Import, Export, Customs Area, Customs Station, Customs Port, and Customs Barrier. Types of Customs Duties: Basic Customs Duty, Additional Duty (CVD & SAD), Safeguard Duty, Anti-dumping Duty, Protective Duties. Levy and collection of customs duties: Determining Factors, Point and circumstances of levy, procedure, Remission, Abatement and Exemptions.

Unit II

Classification and Valuation of Goods: Classification of goods under the Customs Tariff Act, 1975. Harmonized System of Nomenclature (HSN) & General Interpretative Rules (GIR). Customs Valuation Rules, 2007, Methods of valuation for imported/exported goods, Additions and deductions to the transaction value, Practical exercises on tariff classification and assessable value.

Unit III

Import and Export Procedures and Documentation: Legal provisions for import/export clearance, Documents: Bill of Entry, Shipping Bill, Bill of Lading, Commercial Invoice, Packing List, Warehousing: Bonded warehouses, in-bond and ex-bond clearance, Duty Drawback & Export Promotion Schemes, Role and licensing of Customs Brokers/Customs House Agents, Electronic Data Interchange (EDI) and practical documentation exercises

Unit IV

Assessment, Adjudication, Appeals, and Penalties: Assessment and provisional assessment, Search, seizure, confiscation of goods, Adjudication process and imposition of penalties, Appeals and revision: Appellate Authorities, Appellate Tribunal, Settlement Commission, Recent developments, practical cases, and legal precedents.

PLO-CLO Mapping Matrix (Rating Scale: 0-3)
Legend: 0 = Not Aligned, 1 = Low Alignment, 2 = Moderate Alignment, 3 = High Alignment

PLCLO / PLO	PLO1	PLO2	PLO3	PLO4	PLO5	PLO6	PLO7	PLO8	PLO9	PLO10	Avg CLO
CLO1	3	3	2	1	1	2	2	1	1	2	**1.8**
CLO2	3	3	3	2	1	2	2	1	1	2	**2**
CLO3	3	3	3	2	1	2	2	2	1	2	**2.1**
CLO4	3	3	3	2	1	3	2	2	2	3	**2.4**
Avg PLO	**3**	**3**	**2.75**	**1.75**	**1**	**2.25**	**2**	**1.5**	**1.25**	**2.25**	**2.075**

Suggested Readings (Latest Editions):

1. Datey, V. S. *Customs Law Manual*. Taxmann Publications.
2. Jain, R. K. *Customs Tariff of India*. Centax Publications.
3. Jain, R. K. *Customs Law Practice & Procedures*. Centax Publications.
4. Bangar, V., & Bangar, Y. *Customs Law & Practice*. Aadhya Prakashan.
5. *Bare Act, Customs Act, 1962 with Customs Tariff Act, 1975*.
6. *Finance Act and relevant notifications & circulars*.

Online Resources

- Central Board of Indirect Taxes and Customs (CBIC): https://www.cbic.gov.in
- ICEGATE (Indian Customs EDI Gateway): https://www.icegate.gov.in
- World Customs Organization (WCO): https://www.wcoomd.org
- GST & Customs Updates (Taxmann): https://www.taxmann.com

Pedagogy

The course will be delivered through a balanced mix of lectures and discussions on statutory provisions, case study analysis of real-world customs disputes and judicial rulings, practical exercises on tariff classification, valuation, and customs documentation, and demonstrations of e- filing procedures using ICEGATE and other digital platforms. Additionally, the course will incorporate guest lectures by experienced industry professionals and customs officials to provide practical insights, along with group projects and presentations that encourage students to research and address contemporary issues in international trade compliance.

<div align="center">**Portfolio Management**</div>

Semester: 2nd	**Max. Marks: 100**
Course Code: MCOMDPM425	**Semester End Examination: 72**
Course Type: DCE (FN)	**Continuous Assessment: 28**
Credits: 4	**Contact Hours: 60**

Course Description

This course offers a future-focused perspective on portfolio management, integrating classical investment theory with contemporary market practices and financial technologies. Students will develop skills in asset allocation, risk assessment, and portfolio construction using both traditional models like CAPM and MPT and modern tools such as data-driven analytics, fintech platforms, robo-advisory systems, and algorithmic trading environments. Emphasis is placed on responsible investing, real-time decision-making, and portfolio strategies tailored for volatile and tech-driven global markets.

Course Learning Outcomes (CLOs)

After completing the course, students should be able to:

CLO1: Design diversified investment portfolios for retail and institutional clients using both traditional asset allocation frameworks and digital portfolio planning tools.

CLO2: Analyze risk-return trade-offs using quantitative techniques, simulation models, and financial software (Excel & Python).

CLO3: Apply and evaluate capital market models (e.g., CAPM, APT, multi-factor models) using real-time financial datasets and critique their applicability in modern markets.

CLO4: Develop and implement dynamic portfolio monitoring and revision strategies using tools like Morningstar Direct, Bloomberg Terminal, robo-advisory insights, and AI-based alerts.

Unit I

Portfolio Theory: Diversification, Expected Return & Risk Metrics. Investment Policy Statement (IPS): Structure, Role, and Tools. Portfolio Construction: Strategic Asset Allocation, Behavioral Factors. Investor Profiles: Needs of Individual and Institutional Clients. Pooled Investments: Mutual Funds, ETFs, Hedge Funds. Fintech in Investment Planning: Riskalyze & eMoney Advisor.

Unit II

Asset Return Analysis: Historical and Forecasted Metrics. Risk Measures: Standard Deviation, Beta, Value at Risk (VaR). Portfolio Combinations: Two-asset and Multi-asset Scenarios. Efficient Frontier & Optimization: Use of Solver in Excel & Python. Utility Theory and Investor Preferences. AI-driven Risk Profiling and Scenario Simulators.

Unit III

Capital Market Line (CML) and Security Market Line (SML). CAPM: Theory, Estimation, Critiques. Multi-Factor and Arbitrage Pricing Theory (APT). Real-Time Risk Metrics Using APIs (Yahoo Finance, Alpha Vantage). Algorithmic Trading and Smart Beta Strategies. ESG Factors in Pricing and Portfolio Construction.

Unit IV

Portfolio Performance Evaluation Metrics (Sharpe, Treynor, Jensen). Monitoring Investor Needs and Market Changes. Rebalancing Techniques: Constant Ratio, Threshold-Based, Dynamic. Technology Platforms: Bloomberg, Morningstar Direct, Aladdin. Automation Tools: Robo- Advisors, Rebalancing Software. Constraints in Revision: Taxation, Regulation, Transaction Costs.

PLO-CLO Mapping Matrix (Rating Scale: 0-3)
Legend: 0 = Not Aligned, 1 = Low Alignment, 2 = Moderate Alignment, 3 = High Alignment

CLO \ PLO	PLO1	PLO2	PLO3	PLO4	PLO5	PLO6	PLO7	PLO8	PLO9	PLO10	verage CLO
CLO1	3	2	3	3	2	1	2	2	1	2	**2.1**
CLO2	2	3	3	3	1	3	3	2	2	2	**2.4**
CLO3	3	3	2	2	2	1	2	1	2	2	**2**
CLO4	2	2	3	3	2	2	2	2	3	3	**2.4**
Average PLO	**2.5**	**2.5**	**2.75**	**2.75**	**1.75**	**1.75**	**2.25**	**1.75**	**2**	**2.25**	**2.225**

Suggested Readings (Latest Editions):

1. Maginn, J. L., Tuttle, D. L., Pinto, J. E., & McLeavey, D. W. *Managing Investment Portfolios: A Dynamic Process*. Wiley.
2. McMillan, M. G., Pinto, J. E., Pirie, W. L., & Van Vleet, E. *Investments: Principles of Portfolio and Equity Analysis*. Wiley.
3. Reilly, F. K., & Brown, K. C. *Investment Analysis and Portfolio Management*. Cengage Learning.
4. Chandra, P. *Investment Analysis and Portfolio Management*. McGraw-Hill Education.
5. López de Prado, M. *Advances in Financial Machine Learning*. Wiley.
6. Fabozzi, F. J. *Machine Learning for Asset Managers*. Cambridge University Press.

Online Resources:

1. Investopedia Simulator: https://www.investopedia.com/simulator
2. QuantConnect: https://www.quantconnect.com
3. Morningstar: https://www.morningstar.com
4. QuantInsti: https://www.quantinsti.com

Pedagogy

The pedagogy combines theory with hands-on learning through financial tools like Excel, Python, and Bloomberg. Key concepts are taught via lectures, while case studies, simulations, and projects build practical skills in fintech, ESG, and dynamic portfolio strategies. Continuous assessment ensures applied understanding and skill development.

Corporate Valuation & Restructuring

Semester: 4th	Max. Marks: 100
Course Code: MCOMDCV425	Semester End Examination: 72
Course Type: DCE (FN)	Continuous Assessment: 28
Credits: 4	Contact Hours: 60

Course Description:

This course provides a deep dive into the methodologies and strategies used for valuing corporate enterprises. Apart from corporate valuation, the course explains the various approaches and models used to maximize the corporate value.

Course Learning Outcomes (CLOs)

After completing the course, students should be able to:

CLO1: Demonstrate deep conceptual understanding of corporate valuation methods and their practical application.
CLO2: Develop analytical skills to value corporate enterprises, with a focus on both global practices and the Indian context.
CLO3: Gain insight into corporate value maximization models proposed by leading management consulting firms and apply them effectively.
CLO4: Evaluate mergers, acquisitions, and restructuring strategies aimed at enhancing corporate value and organizational growth.

Unit I

Concept of Value – Market value, Book value, Liquidation value, Going Concern Value and Fair value; Methods of Corporate Valuation: Adjusted Book Value Approach, Stock & Debt Approach, Direct Comparison Approach, Earnings Based Approach, Discounted Cash Flows Approach. Regulatory Framework under Companies Act-2013 and SEBI.

Unit II

Financial Goal of a Corporate Entity. Agency Relationship Conflict. Wealth Maximisation v/s Maximization of Social Wellbeing. Value Maximization Approaches; Marrakon Approach, AICar Approach, McKinsey Approach, Economic Value Added Approach, Boston Consultancy Group Approach.

Unit III

Mergers and Acquisitions: Types of combinations, Reasons for mergers & acquisitions. Costs & benefits of mergers & acquisitions. Regulations for takeovers & mergers. Defensive strategies, Reasons for takeover failures. Financial Valuation of a merger or acquisition proposal; Determination of Exchange ratio & forms of compensation, Financial Impact of M&A – Merger and Dilution Effect on Earnings Per Share.

Unit IV

Corporate Re-structuring: Reasons for corporate restructuring; dynamics of restructuring; portfolio restructuring, leveraged buyouts; joint ventures; financial restructuring, and organizational restructuring.

PLO-CLO Mapping Matrix (Rating Scale: 0-3)
Legend: 0 = Not Aligned, 1 = Low Alignment, 2 = Moderate Alignment, 3 = High Alignment

PLOs/CLOs	PLO1	PLO2	PLO3	PLO4	PLO5	PLO6	PLO7	PLO8	PLO9	LO1 0	Avg. CLO
CLO1	3	2	1	1	2	1	2	2	2	2	1.8
CLO2	3	3	2	2	1	2	2	1	2	2	2
CLO3	2	2	2	2	3	2	2	2	1	2	2
CLO4	2	3	2	2	1	2	3	1	2	2	2
Average PLO	2.6	2.4	1.8	1.8	2	2	2.4	1.6	1.8	2	2.04

Suggested Readings (Latest Editions):

1. Chandra, P. *Financial Management*. Tata McGraw Hill, New Delhi.
2. Kaveri, V. S. *Financial Analysis of Company Mergers in India*. Himalaya Publishers, Bombay.
3. Kumar, A. N., & Parchuri, R. *Mergers and Takeovers in India*. Times Research Foundation, Pune.
4. Kumar, R. M. *Corporate Mergers in India: Objectives & Effectiveness*. Kaniska Publishers, Delhi.
5. Pretweth, P. *Making Mergers Work*. Dow Jones, Homewood.
6. Sen, S. C. *Mergers, Amalgamations & Takeovers*. Eastern, Calcutta.
7. Robichek, A., & Myers, S. *Optimal Financing Decisions*. Prentice Hall Inc.
8. Weston, J. F., Chung, K. S., & Hoag, S. E. *Mergers, Restructuring & Corporate Control*. Prentice Hall.
9. Pandey, I. M. *Financial Management*. Vikas Publishing House, New Delhi.

Online Resources:

1. **Aswath Damodaran – Valuation Lectures (YouTube)**
https://www.youtube.com/user/AswathDamodaranOnVal
2. **Coursera – Business Valuation and Analysis (University of Illinois)**
https://www.coursera.org/learn/valuation

3. **Corporate Finance Institute (CFI)**
https://corporatefinanceinstitute.com/resources/

4. **McKinsey & Company – Strategy and Corporate Finance Insights**
https://www.mckinsey.com/business-functions/strategy-and-corporate-finance
5. Harvard Business Review
https://hbr.org/

Pedagogy

The course adopts a blended pedagogy integrating interactive lectures, case-based learning, and hands-on application. Real-world case studies and regulatory insights are used to explore valuation methods, M&A strategies, and restructuring decisions. Group projects, role plays, and financial modeling exercises enhance practical understanding. Peer discussions and debates foster critical thinking, while continuous assessments through quizzes, presentations, and assignments ensure consistent learning and engagement.

Marketing Research & Content Analysis

Semester: 4th	Max. Marks: 100
Course Code: MCOMDMR425	Semester End Examination: 72
Course Type: DCE (H&M)	Continuous Assessment: 28
Credits: 4	Contact Hours: 60

Course Description

This course equips students with practical skills in marketing research and content analysis. It covers research design, data collection, analysis, and visualization, with emphasis on digital tools and real-world applications. Students will learn to generate actionable insights for marketing decisions and evaluate media and consumer behavior through content analysis.

Course Learning Outcomes (CLOs)

After completing the course, students should be able to:

CLO 1: *Formulate research problems, classify types of marketing research, and apply ethical guidelines in designing research studies.*
CLO 2: *Develop & design questionnaire, execute data collection methods, and implement appropriate sampling strategies.*
CLO 3: *Apply statistical tools to prepare, analyze, and visualize marketing data for strategic decisions.*
CLO 4: *Conduct content analysis using digital tools to evaluate marketing messages and consumer behavior.*

Unit I

Marketing Research: Research Process: Problem Formulation to Reporting. Types of Marketing Research: Exploratory, Descriptive, and Causal. Ethical considerations in marketing research: confidentiality, informed consent, and data integrity. Emerging trends: Digital research tools, AI-driven insights, and online consumer behavior analysis.

Unit II

Data collection sources: Primary and Secondary. Research Methods: Observations, Experiments, Surveys, Focus Groups, Depth Interviews, and Online Communities. Questionnaire Design: Principles of effective questionnaire construction, types of questions (open-ended vs. closed- ended), scaling techniques, question wording, sequencing, and layout considerations. Sampling Methods: Probability and Non-Probability Sampling. Determining Sample Size and Dealing with Bias.

Unit III

Data Analysis: Editing, Coding, Tabulation. Analysis Techniques: Descriptive Statistics, Cross- tabulation, Regression. Factor and Cluster Analysis. Interpretation of Results and Data Visualization: Tableau, Google Data Studio. Report Writing and Presentation.

Unit IV

Meaning and purpose of content analysis. Qualitative vs. quantitative content analysis. Sampling in content analysis: words, themes, and characters. Steps in Conducting Content Analysis: Coding, Categorizing, Interpretation Inter-coder reliability and validity. Applications of content analysis in marketing: advertisements, social media, Consumer Behavior, Branding, and Media Studies. Tools and Platforms: NVivo, Leximancer, Google NLP, Python Libraries (NLTK, spaCy).

PLO-CLO Mapping Matrix (Rating Scale: 0-3)
Legend: 0 = Not Aligned, 1 = Low Alignment, 2 = Moderate Alignment, 3 = High Alignment

CLO \ PLO	PLO1	PLO2	PLO3	PLO4	PLO5	PLO6	PLO7	PLO8	PLO9	PLO10	Average CLO
CLO1:	3	3	2	2	1	3	1	2	3	2	**2.2**
CLO2:	3	3	1	2	1	2	1	2	3	2	**2**
CLO3:	2	2	3	3	1	1	1	2	2	2	**1.9**
CLO4:	3	3	3	2	2	2	2	2	3	3	**2.5**
Average PLO	2.75	2.75	2.25	2.25	1.25	2	1.25	2	2.75	2.25	**2.15**

Suggested Readings (Latest Editions):

1. Malhotra, N. K. *Marketing Research: An Applied Orientation*. Pearson Education.
2. Aaker, D. A., Kumar, V., Day, G. S., & Leone, R. P. *Marketing Research*. Wiley.
3. Krippendorff, K. *Content Analysis: An Introduction to Its Methodology*. Sage Publications.
4. Neuendorf, K. A. *The Content Analysis Guidebook*. Sage Publications.
5. Churchill, G. A., & Iacobucci, D. *Marketing Research: Methodological Foundations*. Cengage Learning.
6. Zikmund, W. G., Babin, B. J., et al. *Exploring Marketing Research*. Cengage Learning.
7. Silverman, D. *Doing Qualitative Research*. Sage Publications.
8. Mayring, P. *Qualitative Content Analysis*. *Forum: Qualitative Social Research / Forum Qualitative Sozialforschung*.

Online Resources MOOCs / Courses

1. Market Research Specialization – UC Davis (Coursera) https://www.coursera.org/specializations/market-research

2.   Qualitative Research Methods – edX https://www.edx.org/learn/qualitative-research

3.   Natural Language Processing with Classification and Vector Spaces – Coursera https://www.coursera.org/learn/classification-vector-spaces-in-nlp

Digital Tools

1.   **Survey Tools:** Google Forms, Typeform, SurveyMonkey

2.   **Content Analysis Tools:** Leximancer, NVivo, ATLAS.ti, MAXQDA

3.   **Data Visualization:** Google Data Studio, Tableau, Power BI

Pedagogy

The course follows a blended, application-oriented pedagogy combining interactive lectures with hands-on learning. Students engage in real-world case discussions, design research instruments, and analyze data using tools like Tableau, Google Data Studio, NVivo, and Python libraries. Group projects, role plays, and live assignments develop practical skills in data collection, sampling, and analysis. Ethical issues and emerging trends such as AI and digital research are explored through debates and peer discussions. Continuous assessment through quizzes, projects, and presentations ensures active learning and skill integration.

Semester: 4th	Max. Marks: 100
Course Code: MCOMDBA425	Semester End Examination: 72
Course Type: DCE (H&M)	Continuous Assessment: 28
Credits: 4	Contact Hours: 60

Course Description:

This course offers an introduction to the principles and practices of Business Analytics, emphasizing the role of data in strategic decision-making. Students will explore key analytics types—descriptive, predictive, and prescriptive—while gaining hands-on experience in data handling, visualization, modeling, and optimization using tools like Excel, SQL, and introductory Python/R. Through real-world case applications across marketing, finance, HR, and operations, learners will also examine ethical considerations, data governance, and emerging trends in AI and sustainable analytics.

Course Learning Outcomes (CLOs)

After completing the course, students should be able to:

CLO1: Explore the breadth and importance of business analytics, its fundamental techniques, and ethical frameworks that enable informed, data-driven decisions across diverse business functions.

CLO2: Develop proficiency in preparing, analyzing, and visualizing structured and unstructured data using statistical measures, dashboards, and basic querying techniques.

CLO3: Apply foundational predictive modeling techniques, including regression, classification, and clustering, to uncover patterns and forecast business outcomes.

CLO4: Leverage optimization, simulation, and advanced analytics applications to support strategic planning and sustainable business performance across industries.

Unit I

Business Analytics: Concept and Importance, Types of Analytics: Descriptive, Predictive, and Prescriptive. Role of Business Analytics in Decision Making and Competitive Advantage, Analytics Process Models: CRISP-DM and SEMMA, Data-Driven Culture and Organizational Readiness, Introduction to Data Ethics, Privacy, and Governance, Application Areas: Finance, Marketing, HR, and Operations.

Unit II

Data Handling and Visualization: Structured and Unstructured Data. Data Preparation: Cleaning, Integration, and Transformation. Exploratory Data Analysis (EDA), Descriptive Statistics: Measures of Central Tendency and Dispersion, Data Visualization: Best Practices and Tools (Excel, Tableau/Power BI – Intro), Use of Dashboards for Business Insights, Introduction to SQL for Data Querying.

Unit III

Predictive Analytics and Modelling: Predictive Modelling and Use Cases, Correlation and Regression, Analysis (Linear & Logistic). Time Series Forecasting Techniques, Basics of Classification and Clustering (KNN, K-means – Conceptual). Evaluation Metrics: Accuracy, Precision, Recall, Confusion Matrix. Analytics with Python/R (Conceptual overview and selected commands), Application of Models in Real Business Problems.

Unit IV

Prescriptive Analytics and Applications.Strategic Business Applications: Marketing: Segmentation, Campaign Analytics, Finance: Credit Risk Modeling, Financial Forecasting, HR: Talent Analytics, Attrition Prediction, Operations: Demand Forecasting, Inventory Optimization, Emerging Trends: AI, Generative Analytics, Big Data, ESG Analytics, Analytics for Strategic and Sustainable Decision Making.

PLO-CLO Mapping Matrix (Rating Scale: 0-3)
Legend: 0 = Not Aligned, 1 = Low Alignment, 2 = Moderate Alignment, 3 = High Alignment

PLOs/CLOs	PLO1	PLO2	PLO3	PLO4	PLO5	PLO6	PLO7	PLO8	PLO9	PLO10	Average CLO
CLO1	3	3	2	2	1	3	2	1	1	2	2
CLO2	3	2	3	3	1	2	2	1	2	2	2.1
CLO3	3	3	3	3	2	2	2	1	2	2	2.3
CLO4	3	3	3	3	2	2	3	2	2	2	2.5
Average PLO	3	2.75	2.75	2.75	1.5	2.25	2.25	1.25	1.75	2	2.22

Suggested Readings (Latest Editions):

1. Evans, J. R. *Business Analytics: Methods, Models, and Decisions*. Pearson Education.
2. Kumar, U. Dinesh. *Business Analytics: The Science of Data-Driven Decision Making*. Wiley India.
3. Davenport, T. H., & Harris, J. G. *Competing on Analytics: The New Science of Winning*. Harvard Business Review Press.
4. Shmueli, G., Bruce, P. C., & Patel, N. R. *Data Mining for Business Analytics*. Wiley.
5. Albright, S. C., & Winston, W. L. *Business Analytics: Data Analysis and Decision Making*. Cengage Learning.
6. Gupta, V. *Comdex Power BI and Business Analytics Tool Kit*. Dreamtech Press.

Online Resources:

1.   **Coursera – Business Analytics Specializations**
https://www.coursera.org
Offers university-certified courses on descriptive, predictive, and prescriptive analytics from top institutions.
2.   **edX – Business Analytics Programs**
https://www.edx.org
Learn from universities like MIT, Harvard, and IIMs on analytics tools, SQL, Python, and modeling techniques.
3.   **Kaggle – Data Science and Analytics Projects**
https://www.kaggle.com
Practice real-world business problems using datasets, notebooks, and competitions.
4.   **IBM SkillsBuild – Data and Business Analytics**
https://skillsbuild.org
Offers free learning paths on data handling, visualization, and analytics using tools like Excel, Python, and SQL.
5.   **Tableau Public and Learning Resources**
https://public.tableau.com
Access dashboards, visualizations, and free training on data storytelling and visual analytics.

Pedagogy

The course will adopt a blended learning approach combining lectures, hands-on lab sessions, case study analysis, and project-based learning. Emphasis will be placed on experiential learning through practical use of tools such as Excel, Power BI/Tableau, and Python/R for data handling and modeling. Real-world business problems will be integrated into classroom discussions to develop analytical thinking and problem-solving skills. Interactive sessions, peer collaboration, and continuous assessments through quizzes, assignments, and presentations will foster conceptual clarity and application-oriented learning.

Note: The practical examination shall be conducted by an external examiner duly nominated by the competent authority from panel of examiners.

Semester 4th (CW + Research)

Note: *The Department is committed to providing students with the real-world business experience and hands-on/practical training. In this regard, students shall be offered with two options and they have to opt for one from the given options. However, the 1st option (internship-Cum-Project Report) shall be open for the students having secured minimum of 75% marks in aggregate in first year of the programme i.e, in first & second semester. The detailed description and the evaluation mechanism along with other guidelines are given under each option separately.*

Internship-Cum-Project Report (20 Credits)

or

Master's Thesis (16 Credits) and Research & Publication Ethics (4 Credits)

Internship-cum-Project Report

Semester: 4th (CW + R)	Max. Marks: 500
Course Code: MCOMIAT425 (A&T) MCOMIFN425 (FN) MCOMIHM 425 (H&M)	Course Type: Core (Credits: 20)

Course Description

This course is to bridge academic learning with real-world business experience by enabling students to undergo hands-on training through a structured internship. It aims to enhance students' understanding of industry practices and develop their analytical and professional skills.

I.   Components of the Course

The course comprises of two major components:
1. Internship (8 Weeks Duration): 4 Credits
2. Project Report Submission and Evaluation: 16 Credits

Internship Guidelines

II.   Duration and Organization:

Each student is required to undergo a full-time internship for a period of 8 weeks. The internship must be undertaken in a business organization, relevant to the student's area of specialization or career interest.

III.   Supervision:
Industry Supervisor: An official designated by the host organization.

IV.   Project Report Structure
❖ Cover Page
❖ Certificate from Organization
❖ Acknowledgement
❖ Executive Summary
❖ Company Profile
❖ Internship Role and Responsibilities
❖ Observations and Learning
❖ Analysis of the Internship Task/Project
❖ Findings, Recommendations, and Conclusion
❖ Bibliography and Annexures (if any)

V.   Submission:
   • The report must be submitted in hard copy and soft copy (PDF format) to the department within the

notified deadline.
- The report should be between 60 to 80 pages, typed in Times New Roman, 12 pt font, 1.5 line spacing, and properly formatted.

VI. Pre-submission Seminar Presentation

Before final submission, students will present the draft version of their internship experience and findings to a departmental review panel. The presentation will include objectives, methodology, learnings, and challenges. Students will receive constructive feedback for finalizing their report.

VII. Final Viva-Voce

After submitting the project report, each student will be required to make a final presentation and attend a viva-voce. A panel consisting of external experts and internal faculty will conduct the viva. The student must be well-versed with their project findings, methodologies, and internship learning outcomes.

VIII. General Instructions

1. Originality:
   - The report must be original, and plagiarism will result in disciplinary action.

2. Confidentiality:
   - If the host organization demands, students must adhere to any confidentiality agreements and must not disclose sensitive information.

3. Submission Deadline:
   - Students must strictly adhere to the submission deadlines announced by the department.

4. Attendance:
   - Each internee shall have to produce attendance certificate duly signed by the concerned company supervisor.

V. Evaluation Scheme (Total: 500 Marks)

Component	Marks	Evaluator
Internship (Performance in Organization)	100	Company Supervisor
Project Report Evaluation	300	External Examiner (One examiner from the panel of examiners duly nominated by the competent authority).
Viva-Voce	100	External Examiner (One examiner from the panel of examiners duly nominated by the competent authority).

Master's Thesis

Semester: 4th (CW + R)	Max. Marks: 400
Course Code: MCOMPDI425	Course Type: Core (Credits: 16)

Course Description

This paper is designed to assess students' ability to apply theoretical knowledge to practical problems in the fields of Business, Commerce, or Management through a Project Report followed by a Viva-Voce.

Objective

To evaluate the student's capability to identify, research, analyze, and present a topic relevant to the discipline under academic supervision.

Guidelines for Project Report

1. **Topic Selection**:
   - The project topic must be related to **Business, Commerce, or Management**.
   - Topics will be identified by the designated supervisor and the candidate.
2. **Supervision**:
   - Each student will be guided by a faculty member from the Department of Commerce.
3. **Structure of the Report**:
   The report should be organized into the following sections:
   (a) Introduction of the Problem
   (b) **Review of the Literature**
   (c) Methodology
   (d) Results and Discussion
4. **Nature of the Report**:
   - The report may be based on **primary data (survey-based)** or **secondary data (library/desk research)**.
5. **Submission Protocol**:
   - Students shall submit their completed Project Reports to the **Office of the Head, Department of Commerce**.
   - In the case of **Distance Education** and **Affiliated Colleges**, the respective Coordinators/Heads shall collect the reports and forward them to the Department of Commerce, University of Kashmir for evaluation.

Evaluation of the Master's Thesis

Component	Marks	Evaluator
Evaluation of Master's Thesis	200	External Examiner (One examiner from the panel of examiners duly nominated by the competent authority).
Seminar Presentation & Viva-Voce	200	External Examiner & The Departmental Faculty under the Chairmanship of the HOD.

Research and Publication Ethics

Semester: 4th	Max. Marks: 100
Course Code: MCOMCRP425	Semester End Examination: 72
Course Type: Core	Continuous Assessment: 28
Credits: 4	Contact Hours: 60

Course Description

This course aims to instill the foundational principles of research and publication ethics, critical for postgraduate students pursuing academic research. It covers academic integrity, responsible conduct of research, ethical issues in publication, plagiarism prevention, and contemporary challenges such as AI and data privacy. Through real-life cases, policy frameworks, and ethical guidelines, students will gain practical skills and ethical awareness essential for conducting quality research and writing scholarly publications.

Course Learning Outcomes (CLOs):

After completing the course, students should be able to:

CLO1: *Demonstrate ethical awareness in academic research by identifying principles of research integrity, responsible conduct, and types of misconduct.*

CLO2: *Apply ethical publishing practices by following established guidelines related to authorship, peer review, open access, and journal selection.*

CLO3: *Use plagiarism detection and citation tools to produce ethically compliant research and adhere to protocols involving human and animal subjects.*

CLO4: *Evaluate real-world ethical dilemmas and emerging challenges such as AI usage, data privacy, and algorithmic bias to make ethically sound research decisions.*

Unit I

Concept and Philosophy of Ethics in Research, Objectives and Significance of Ethical Conduct in Research, Academic Integrity: Meaning and Components. Responsible Conduct of Research (RCR): Honesty, Objectivity, Transparency, Accountability. Types of Research Misconduct: Fabrication, Falsification, and Plagiarism. Ethics in Quantitative vs. Qualitative Research. Institutional and Individual Responsibility in Promoting Ethical Culture.

Unit II

Publication Misconduct types: Ghostwriting, Redundant Publication, Salami Slicing. Authorship Criteria and Disputes: ICMJE Guidelines. Peer Review Process: Types, Best Practices, and Ethics.

Open Access Publishing: Benefits, Models, and Misuse. Identifying Predatory Journals and Conferences. Guidelines by COPE, ICMJE, UGC-CARE, and University Policies. Use of Tools: Journal Finder Tools (Elsevier, Springer). Predatory Journal Identification (Beall's List, UGC CARE Portal)

Unit III

Understanding Plagiarism: Types and Consequences. Plagiarism Detection Software: Turnit in, URKUND/Shodh-Shuddhi, Citation and Referencing Ethics: Manual and Tool-Based Referencing (APA, MLA, Chicago Styles). Use of Mendeley, Zotero, EndNote. Research Involving Human and Animal Subjects: Informed Consent, Ethical Review, Confidentiality, Conflict of Interest Disclosure and Management. Institutional Ethics Committees: Composition and Role.

Unit IV:

Legal and Institutional Consequences of Misconduct. Whistle-blower Protections and Ethics Helplines. Ethics in the Age of AI and Big Data. Responsible Use of AI Tools (ChatGPT, Grammarly, QuillBot) in Research Writing. Data Privacy Laws (e.g., DPDP Bill (2023), GDPR (2018) basics). Algorithmic Bias and Ethical Use of Research Software. Introduction to Data Repositories (e.g., Zenodo, Figshare). Best Practices in Research Data Management and Archiving.

PLO-CLO Mapping Matrix (Rating Scale: 0-3)
Legend: 0 = Not Aligned, 1 = Low Alignment, 2 = Moderate Alignment, 3 = High Alignment

CLO ↓ / PLO →	PLO1	PLO2	PLO3	PLO4	PLO5	PLO6	PLO7	PLO8	PLO9	PLO10	Avg CLO
CLO1	2	2	2	2	2	3	1	2	2	2	2.0
CLO2	2	2	1	1	1	3	2	2	3	2	1.9
CLO3	2	2	2	3	2	2	1	1	3	2	2.0
CLO4	2	3	2	3	1	3	2	2	3	3	2.4
Avg PLO	2.0	2.25	1.75	2.25	1.5	2.75	1.50	1.75	2.75	2.25	2.07

Suggested Readings (Latest Editions):

1. Panneerselvam, R. *Research Methodology*. PHI Learning, New Delhi.
2. Kothari, C. R. & Garg, G. *Research Methodology: Methods and Techniques*. New Age International, New Delhi.
3. Krishna Kumar *Research Methodology*. Dorling Kindersley (India) Pvt. Ltd.
4. UGC (2019). Two Credit Course on Research and Publication Ethics: Compulsory for PhD coursework.
5. Wager, E. & Kleinert, S. *Responsible Research Publication*: *International Standards for Authors and Editors (COPE).*
6. Indian Council of Medical Research *National Ethical Guidelines for Biomedical and Health Research.*
7. Beall, J. (Various Papers). *On Predatory Journals.*

8.   Elsevier Researcher Academy. *Modules on Ethics and Integrity*

9.   ICSSR. *Ethical Research Practices in Social Sciences*

Online Resources

1.   Grammarly Handbook & Blog: https://www.grammarly.com/blog
2.   Turnitin Student Resources: https://www.turnitin.com
3.   Mendeley/Zotero Documentation: https://www.mendeley.com/guides | https://www.zotero.org/support
4.   QuillBot Guidelines: https://quillbot.com
5.   UGC CARE Portal: https://ugccare.unipune.ac.in

Pedagogy

The teaching pedagogy for this course will involve a combination of interactive lectures, case- based discussions, tool demonstrations, and practical assignments to foster ethical research practices. Emphasis will be placed on experiential learning through the use of plagiarism detection software (e.g., Turnitin, Grammarly), citation management tools (e.g., Zotero, Mendeley), and real-world case studies on research misconduct. Students will engage in peer- review simulations, ethical dilemma debates, and hands-on workshops to develop critical judgment and responsible research behavior.

Guidelines for Allocation of Specializations in PG Program in Commerce Under National Education Policy-2020

Guidelines for Subject Allocation

The following guidelines shall be followed in the allocation of the three Specializations in the PG Program among the students based on their preferences, entrance test performance, and undergraduate (UG) marks, to ensure a fair and transparent apportionment.

Definitions

A. ***The PG Program means*** *PG Program in Commerce under NEP, commonly known as M.Com.*

B. ***The Three Specializations represents****: I. Accounting & Taxation; II. Finance; III. HR & Marketing.*

1. Specialization Preference Submission

(I)   Every student shall submit their preferred choice of Specializations in order of priority by the specified deadline.

(II)   The list of available Specializations and their respective upper caps (maximum number of students per Specializations) shall be published prior to the submission period.

(III)   Failure to submit preferences by the deadline shall result in the student being assigned Specialization based on availability after all other allocations are completed.

2. Specialization Allocation Based on Entrance Test Points

(IV)   First, the total number of enrolled students in the program in a given year shall be divided by three to arrive at maximum number of students under each vertical or area of specialization.

(V)   Second, students with higher entrance test marks shall be given priority for their preferred Specialization, subject to availability within the upper limit of that specialization.

(VI)   Third, if a student's preferred Specialization is at capacity, he/she shall be allocated his/her next preferred Specialization, provided it doesn't exceed upper limit of that specialization.

3. Resolution in Case of Ties in Entrance Test Points

(i)   In the event of a tie in entrance test marks for a particular Specialization, the student's undergraduate (UG) marks shall be taken into consideration as the tiebreaker.

(ii)   The UG marks shall be calculated as the cumulative grade point average (CGPA) or percentage, as applicable, from the student's undergraduate degree.

(iii) If a tie persists after considering UG marks (e.g., identical CGPA or percentage), allocation shall be determined by a random draw conducted transparently before the Departmental Committee.

4. General Provisions

(iv) The allocation process shall be conducted by the designated academic counsellors.

(v) Students shall be notified of their allocated subjects within the stipulated timeline.

(vi) The Department reserves the right to adjust the upper cap for subjects based on unforeseen circumstances, duly endorsed by the Departmental Committee, with prior notification to the students.

(vii) These guidelines shall be effective from M.Com Batch-2025

Guidelines for Mentorship of the Students in Postgraduate (PG) Program in Commerce Under National Education Policy-2020

5. Assignment of Mentors

1.1. Starting from the 2nd semester of the PG program, each student shall be assigned a faculty member as a mentor based on the student's chosen specialization.

1.2. The assignment process shall align with the academic and research expertise of the faculty to ensure compatibility with the student's specialization.

1.3. The assigned faculty member shall serve as the student's mentor from the 2nd semester until the completion of the student's PG program, providing continuous academic, research, psychological & career guidance.

6. Method of Assignment

2.1. Students under each specialization shall be assigned to faculty members through **Round Robin Method** while arranging the enrolment numbers in ascending order**.

2.2. The process shall ensure an equitable distribution of students among the faculty members within each specialization, except in case number is not perfectly divisible where some faculty member may get one less or more student.

7. Role of Mentor in Research Guidance

3.1. The assigned faculty mentor shall also serve as the research project guide of the student's research project in the 4th semester.

3.2. However, preliminary research activities, including but not limited to conception of the research proposal, review of literature, and development of methodology, shall commence from the 2nd semester, itself, under the mentor's guidance to ensure timely progress of the project work.

8. **Implementation of Guidelines**

4.1. The mentors are expected to schedule regular meetings with their mentees to monitor progress and provide guidance on academic and research activities.

4.2. Moreover, the mentors shall maintain a transparent record of guidance, tasks, assignments given to the students and shall be able produce before the Departmental Academic Committee whenever asked to do so.

4.3. Meanwhile, the mentee shall regularly communicate with the mentor, attend scheduled meetings, actively participate in discussions about research progress and conduct assigned research & other academic tasks strictly as per the mentor's direction.

4.4. Any changes in the mentor allocation due to exceptional circumstances (e.g., faculty unavailability) shall be approved by the Departmental Committee and communicated to the affected students accordingly.

**If a particular specialization consists of the following ten enrolment numbers: 03, 09, 10, 14, 25, 27, 35, 46, 47, 61; and three faculty members (F1, F2, & F3) are teaching that specialization then students shall be assigned under Round Robin Method in following manner:

    I.   *Arrange faculty seniority wise F1 (most senior) to F3 (least senior).*

    II.   *Round 1: 03 to F1; 09 to F2; & 10 to F3.*

    III.   *Round 2: 14 to F1; 25 to F2; & 27 to F3.*

    IV.   *Round 3: 35 to F1; 46 to F2; & 47 to F3.*

    V.   *Round 4: 61 to F1*

In this manner process shall be continued until last student is assigned a mentor.