w.e.f. 17.11.2026

Programme Structure and Syllabus

Masters of Commerce (M. Com)

Central University of Rajasthan

Centre for Distance and Online Education (CDOE)

Open and Distance Learning Programmes

(2026-27)

Programme Name	Programme Code	Programme Duration
M.Com	**ODLMCOM**	**Min. 2 Years (4 Semesters)**

Programme Structure

Semester-I

S. No.	Subject Code	Title of the Course	Type of Course	Credit
1.	6.0 ODLCOM01	Managerial Economics	C	4
2.	6.0 ODLCOM02	Organisation Theory	C	4
3.	6.0 ODLCOM03	Managerial Accounting	C	4
4.	6.0 ODLCOM04	Advanced Business Statistics	C	4
5.	6.0 ODLCOM05	Business Communication and Soft Skills	AEC	2
6.	6.0 ODLCOM06	Statistical Software for Business Analyses	SEC	2
Total Credits				**20**
	UHV - I	UHV - I	AC	0

Semester-II

S. No.	Subject Code	Title of the Course	Type of Course	Credit
1.	6.0 ODLCOM07	Research Methodology	C	4
2.	6.0 ODLCOM08	Financial Management	C	4
3.	6.0 ODLCOM09	Human Resource Management	C	4
4.	6.0 ODLCOM10	Marketing Management	C	4
5.	6.0 ODLCOM11	Computer Applications in Business (Annexure-1)	DSE	4
Total Credit				**20**

Semester-III

S. No.	Sub Code	Title of the Course	Type of course	Credit
1.	6.5 ODLCOM01	Entrepreneurship and MSMEs Management (Annexure-1)	DSE	4
2.	6.5 ODLCOM02	Internship-Based Project*	C	4
Specialisation : To Choose 1 Out of 3 Groups				
Group-A : Accounting & Finance				
3.	6.5 ODLCOM03	Advanced Accounting	DE	4
4.	6.5 ODLCOM04	Direct & Indirect Tax Laws	DE	4
5.	6.5 ODLCOM05	Financial System in India	DE	4
Group-B: Human Resource Management				
3.	6.5 ODLCOM06	Corporate HRD	DE	4
4.	6.5 ODLCOM07	Labour Welfare and Social Security	DE	4
5.	6.5 ODLCOM08	Labour Legislation in India - I	DE	4
Group-C: Marketing				
3.	6.5 ODLCOM09	Consumer Behaviour	DE	4
4.	6.5 ODLCOM10	Sales Management	DE	4
5.	6.5 ODLCOM11	International Marketing Management	DE	4
Total Credit				**20**
	UHV-II	UHV-II	AC	3

Semester-IV

S. No.	Sub Code	Title of the Course	Type of course	Credit
1.	6.5 ODLCOM12	Strategic Management	C	4
Specialisation: Continued				
Group-A: Accounting & Finance				
2.	6.5 ODLCOM13	Advanced Auditing	DE	4
3.	6.5 ODLCOM14	Corporate Tax Planning and Management	DE	4
4.	6.5 ODLCOM15	Security Analysis and Portfolio Management	DE	4
Group-B: Human Resource Management				
2.	6.5 ODLCOM16	Labour Legislations in India- II	DE	4
3.	6.5 ODLCOM17	Industrial Relations in India	DE	4
4.	6.5 ODLCOM18	Performance and Compensation Management	DE	4
Group-C: Marketing				
2.	6.5 ODLCOM19	Advertising and Sales Promotion Management	DE	4
3.	6.5 ODLCOM20	Foreign Trade Management	DE	4
4.	6.5 ODLCOM21	Marketing of Services	DE	4
5.	6.5 ODLCOM22	Project Report** (Based on Specialisation)	C	4
Total Credit				**20**

Total Programme Credits = 80

Abbreviations	
C	Core Course
PC	Project Course
SEC	Skill Enhancement Course
AEC	Ability Enhancement Course
DSE	Discipline Specific Elective
DE	Discipline Electives Based on Specialisation
OE	Open Elective Courses offered by ODL Bracket
UHV	Universal Human Value (Compulsory Audit Course)

About Programme Scheme							
Semester I		**Semester II**		**Semester III**		**Semester IV**	
Courses	**Credits**	**Courses**	**Credits**	**Courses**	**Credits**	**Courses**	**Credits**
C	04	C	04	DSE	04	C	04
C	04	C	04	C	04	C	04
C	04	C	04	DE	04	DE	04
C	04	C	04	DE	04	DE	04
AEC	02	DSE	04	DE	04	DE	04
SEC	02	-	-	-	-	-	-
Total	**20**	**Total**	**20**	**Total**	**20**	**Total**	**20**
Total Credits - 80							
UHV-I	**00**	**-**		**UHV-II**	**03**	**-**	

Programmes Offered:

M.Com, Duration: 2 years (4 Semesters)

Objectives of the Programme:

The M.Com. course is offered with Choice Based Credit System (CBCS) thus facilitating the students to have 21 Courses of 80 Credits spread over 4 semesters for mastering the subject for the award of **Master's degree in Commerce** by acquiring the required depth and at the same time to select elective courses of his/her choice and based on his/her aptitude from four elective group of courses.

The objectives of M.Com. Programme are as under: -

- To provide foundation for further advanced studies and research in Commerce such as PhD. programmes.
- To integrate principles of functional management, entrepreneurship, and corporate governance rooted in the Indian Knowledge System (IKS), promoting ethical wealth creation by harmonizing Artha with Dharma.
- To allow M.Com. Graduates to choose for further advanced studies in different specialisation of Commerce such as Accounting, Taxation, Finance, Human Resource, Marketing etc.
- To enable M. Com. Graduates for a wide range of careers dealing with the flow of money, from accountant to investment banker, money manager to personal finance consultant.
- To enable master graduates in Commerce to qualify UGC-NET/SET and JRF examinations so that they can take-up the work of teaching or research of high quality.
- To impart entrepreneurial skills for starting new business ventures.

MASTER OF COMMERCE (M.COM.) – PROGRAMME LEARNING OUTCOMES

		6.0 ODLCOM01	6.0 ODLCOM02	6.0 ODLCOM03	6.0 ODLCOM04	6.0 ODLCOM05	6.0 ODLCOM06	6.0 ODLCOM07	6.0 ODLCOM08	6.0 ODLCOM09	6.0 ODLCOM10	6.0 ODLCOM11	6.5 ODLCOM01	6.5 ODLCOM02	6.5 ODLCOM03/6/9	6.5 ODLCOM04/7/10	6.5 ODLCOM05/8/11	6.5 ODLCOM12	6.5 ODLCOM13/16/19	6.5 ODLCOM14/17/20	6.5 ODLCOM15/18/21	6.5 ODLCOM22
PROGRAMME LEARNING OUTCOMES (PO)		**Semester 1**						**Semester 2**					**Semester 3**					**Semester 4**				
LO 1	The Students will be enhancing the knowledge of business, commerce and trade and managing business through marketing, banking, insurance, finance, accounting, auditing, laws and tax practices	√	√		√	√						√	√			√					√	
LO 2	To broaden the horizon of commerce education through functional management, entrepreneurship, and corporate governance rooted in the Indian Knowledge System (IKS), integrating Artha with Dharma for ethical wealth creation.		√	√	√					√	√	√	√			√						
LO 3	Able to understand the Indian Financial System with the demonstration of broad and coherent knowledge of the theoretical and professional disciplines of banking and insurance to identify the intrinsic value of the securities, formulation of strategy for diversification of risk and selection of optimum portfolio for wide range of career dealing with the flow of money from accountant to investment banker, money manager to personal financial consultant		√	√		√					√						√					√
LO 4	Able to have careers in commercial and business research including consultancy research for the industry, trade and commerce with the use of statistical tools and techniques in the area of business decision making to have optimum decision with consideration of risk.						√	√				√		√					√			√
LO 5	Understand the financial management decisions regarding financial goals, optimum mix of various capitals, cost of capital, capital budgeting technique under certainty and risk situation, determinant and dangers of dividends and leverages and management of working capital with the application of management accounting tools and techniques in taking marketing and Human resource decisions about contemporary issues.								√	√	√	√										
LO 6	Able to know the fundamentals of computers, operating systems and types of network used in the various accounting packages and DBMS and its use in the decision making, website designing and electronic payment system in dynamic business environment. Also enhance the computer expertise in business-related software and their applications in E-commerce, E-Banking and Online marketing					√						√			√							
LO 7	Able to organize the entrepreneurship in more proficient of the small and large enterprises for improving financial health, efficient risk and working capital management in product and project development and start new venture or start-up for generating employment		√		√					√	√	√	√					√	√			
LO 8	Advanced learning of the contemporary issues related to accounting, procedure of income tax and indirect taxes with the basic understanding of acts and provisions regarding the company audits to evaluate the new business opportunities in financial and business decisions									√				√	√	√	√		√	√	√	
LO 9	Develop the basic understanding about research in the major areas of commerce and management and to develop analytical and diagnostic skills for critically interpreting the data in real world and to contribute in the corporate and society through research outcomes	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√

PROGRAMME: M.COM. – SEMESTER I

Course Name: **Managerial Economics**		
Course Code: **6.0 ODLCOM01 (Theory)**		
Examination Scheme	**End Semester Examination:** 70 Marks **Internal Assessment:** 30 Marks	**Total Credits :**4
Course Pre-requisites: The student should have knowledge of		
•	Basic concepts of business economics as a subject	
•	Basic knowledge of terms like- demand, supply, cost, profit, etc.	
Course Objective:		
•	To provide knowledge of Managerial Economics and their applications in managerial decision making and become an economist.	
Course Outcomes: The student will be able to		
•	learn the nature and scope of managerial economics from an Indian Knowledge System (IKS) perspective and apply fundamental economic concepts with reference to classical Indian Texts such as Arthashastra and Bhagavad Gita.	
•	analyse consumer demand and elasticity, and forecast demand	
•	identify the significant major cost and sources of project financing for estimation of optimum capital structure	
•	analyses the investment opportunities under certainty and risk environment and develop effective organization structure for monitoring and controlling of projects	
Course Content:		
UNIT I	**Nature and Scope of Managerial Economics (IKS Perspective)** Conceptual Foundations of Managerial Economics in Indian Knowledge System (IKS). Traditional Economics and Managerial Economics: An Indian Perspective. Role and Responsibilities of Managerial Economists in Indian Knowledge Tradition. Interdisciplinary Nature of Managerial Economics. Business Objective Models in the Indian Knowledge Framework. Fundamental Economic Concepts in the Indian Knowledge System.	
UNIT II	**Theory of Consumer Demand and Demand Elasticity** Cardinal Utility Analysis of Demand; Ordinal Utility Analysis of Demand; Revealed Preference and Logical Ordering Analysis of Demand; Consumer's Choice; Individual and Market Demand Functions. Demand Distinctions; Law of Demand - Price, Income and Substitution Effects. Elasticity of Demand - Determinants and Distinctions, Degrees and Measurements of Price, Income, Cross Advertising and Expectation Elasticities and Applications in Business Decisions. Demand Estimation-Functional Forms, Demand Forecasting, need for and Steps in Demand Forecasting and Demand Forecasting Techniques for Established as well as New Products.	
UNIT III	**Production and Cost Theory** Production Function; Laws of Variable Proportions; Producer's Equilibrium - Traditional Analysis, Isoquant, Isocost and Ridge Lines and Modern Analysis of Producer's Equilibrium-Expansion Path and Returns to Scale as per Isoquants; Economies and Diseconomies of Scale – Internal and External. Implications of Costs – Real, Alternative and Money Costs; Cost Distinctions and Functions; Cost Behaviour in Short-Run and Economic Capacity; Derivation of Long Run Costs; Modern Analysis of Costs - Average Fixed and Average Variable Costs and Reserve Capacity; Real and Pecuniary Economies; Relevance of Costs in Business Decisions.	
UNIT IV	**Pricing Policies, Profit Policies and Planning** Types of Market – Perfect and Imperfect Competition. Pricing Practices-Cost Plus Pricing, Marginal or Incremental Pricing, Product Line Pricing, Differential Pricing, Pioneer Pricing - Skimming and Penetrating Pricing. Profit-Concept and Measurement; Profit Theories–Traditional and Modern; Profit Policies-Rationale for Profit Restraints Profit Planning – CVP Analysis – Applications of CVP Analysis in Managerial Decisions - Attainment of Profit Targets, Management of Change in Price and Variable Cost, Product Mix, Capacity Expansion and Make/Buy.	

Case studies linking Indian Knowledge System with Managerial Economics	
Text Books:	
•	Dwivedi DN: Managerial Economics, Vikas Publishing House, New Delhi.
•	Petersen, H. Craig and W. Cris Lewis: Managerial Economics, Prentice Hall, New Delhi.
•	Chopra, O.P: Managerial Economics, Tata McGraw Hill, Delhi.
•	Varshney RL and Maheshwari KL: Managerial Economics; Sultan Chand and Sons, New Delhi.
•	Dean, Joel: Managerial Economics, Prentice Hall, New Delhi.
Reference Books:	
•	Dholakia, R.H. and A.L. Oxa : Micro Economics for Management Students, Oxford University Press, New Delhi.
•	Eaton, B.Curtis and Dianne Faton: Micro Economics, Prentice Hall, New Jersey.
•	Gough, J. and S. Hills: Fundamentals of Managerial Economics, MacMillan, London
•	Haynes, W.W., V.L. Mote and S. Paul: Managerial Economic Analysis and Cases, Prentice Hall India, New Delhi.
•	Baya, Michael R: Managerial Economics and Business Strategy, McGraw Hill Inc. New York.
•	Salvatore, Dominick: Managerial Economics in a Global Economy, McGraw Hill, New York.
•	Varian, H.R: International Microeconomics: A Modern Approach, East West Press, New Delhi.
•	Baumol, William J: Economic Theory and Operations Analysis, Prentice Hall, London.
•	Dwivedi DN: Managerial Economics, Vikas Publishing House, New Delhi.
•	Adhikary M. Business Economics, Excel Books, New Delhi
•	Mankiw, N. G.: Principles of economics (9th ed.). Cengage Learning.
•	Sihag, B. (2009). Kautilya: The True Founder of Economics.
•	IKS Division, Ministry of Education (2021). Indian Knowledge System: Concepts and Applications.
•	Government of India (2021). Indian Knowledge System: Concepts and Applications.
e- Resources	
•	https://onlinecourses.swayamac.in/imb19_mg16/preview
•	https://onlinecourses.nptel.ac.in/noc20_mg67/preview
Topics for Project based learning:	
•	Analysis of local market based on the demand and supply of any product.
•	Analysis of consumer behavior of any area with respect to the price of a product.
•	Report writing on the utility analysis of a product based on consumption and theories of cardinal utility and ordinal utility.
•	Analysis the forecasting of a product with reference to law of demand (price, income and substitution effects).
•	Project report on theories of production in terms of both short run and long run
•	Presentation on theories of cost (short run and long run) such as L-shaped and U-shaped cost curve. Present a particular firm is faced economies and diseconomies of scale.
•	Project report on types of market and application of Paul Krugman's new trade theory to modern firm for their heterogeneous product.
•	CVP analysis in managerial decisions of a modern firm to make/buy for capacity utilization.

Course Name: **Organisation Theory (Theory)**		
Course Code: **6.0 ODLCOM02**		
Examination Scheme	**End Semester Examination:** 70 Marks **Internal Assessment:** 30 Marks	**Total Credits :**4
Course Pre-requisites: The student should have knowledge of		
•	Basic concepts of organization and its forms	
•	Understand different dynamisms in organisation	
Course Objective:		
•	To acquaint the students with an advanced understanding of organizational behaviour by integrating contemporary management theories with insights from Indian Knowledge Systems for effective organizational functioning.	

Course Outcomes: The student will be able to	
•	Evaluate the principles of Indian Knowledge Systems and their relevance to organisational behaviour, management ethics and goal integration in modern organisations.
•	Analyse organisational structure, culture and conflict management practices and their impact on organisational effectiveness.
•	Examine motivation theories, group dynamics and leadership styles, including leadership principles reflected in Indian epics and scriptures.
•	Assess organisational change and development processes and apply appropriate strategies to enhance organisational effectiveness and performance.
Course Content:	
UNIT I	**Indian Knowledge System and Organisational Framework** **Concept, Features, Types, Forms and Significance; Organisational Vs. Individual Goals and their Integration; Role of Positive Thinking in Organisations. Indian ethos in management and organization; Ancient wisdom in contemporary management practices; Overview of Indian Management thoughts from Indian scriptures (Gita, Upanishads and ethical framework in Business); Indian Knowledge System and their relevance with contemporary management practices**
UNIT II	**Organisation Structure, Culture and Conflict** Classical Theories, Neo Classical Theories; Modern Theories of Management. Organisational Structure-Concept and Factors Influencing Organisational Structure; Departmentalisation; Span of Management; Centralisation and Decentralisation; Delegation of Authority; Organisational Culture – Impact of Organisational Culture; Socio-Cultural features of India and its Impact; Organisational Conflicts-Positive and Negative Impact; Level of Organisational Conflicts-Individual Group and Organisational Measures to minimise conflict.
UNIT III	**Motivation and Group Dynamics** Concept, Process and Significance of Motivation, Theories of Motivation-Need Hierarchy Theory, Theory X and Theory Y, Two Factor Theory, Ouchi's Theory Z and Victor Vroom's Expectancy Theory; Group Dynamics –Definition and Importance, Types of Groups, Formal vs. Informal Groups and Influencing Informal Groups; Quality Circle. Leadership - Concept, Significance, Styles; **Leadership and management principles in IKS, Leadership styles in Ramayana and Mahabharata Vs Western Leadership Theories.**
UNIT IV	**Organisational Change and Organisational Development** Management of Change -Nature, Causes, Process and Chain Effect of Change; Resistance to Change-Individual and Organisational; Overcoming Resistance to Change; Change Models - Lewin's Three Step Model; Change Agents. Meaning and Process of Organisational Development; OD Interventions – Sensitivity Training; Survey Feedback; Process Consultation; Team Building; MBO; Problems in OD; Organisational Effectiveness-Concept and Approaches; Organisational Vs. Managerial Effectiveness; Factors Causing Ineffectiveness
Case studies and assignments based on above-mentioned curriculum with special reference to Indian Knowledge System (IKS)	
Text Books:	
•	Griffin, Ricky W: Organisational Behaviour, Houghton Mifflin Co., Boston.
•	Hellreigel Don John W. Slocum, Jr., and Richard W. Woodman: Organizational Behaviour, South Western College Publishing, Ohio.
•	Steers, Richard M. and J. Stewart Black: Organizational Behaviour, Harper Collins
•	Rao, V.S.P.; and Narayana, P.S.; Organisation Theory and Behaviour, Konark Publishers Pvt. Ltd., New Delhi.
Reference Books:	
•	Ivancevich John and Micheeol T. Matheson: Organisational Behaviour and Management, Business Publication Inc., Texas.
•	Koontz, Harold, Cyril O'Donnell, and Heinz Weihrich: Essentials of Management, Tata McGraw-Hill, New Delhi.
•	Luthans, Fred: Organizational Behaviour, McGraw-Hill, New York.
•	Newstrm, John W. and Keith Davis: Organizational Behaviour : Human Behaviour at Work, Tata

	McGraw-Hill, New Delhi.
•	Robbins, Stephen P, and Mary Coulter: Management, Prentice Hall, New Delhi.
•	Robbins, Stephen P: Organizational Behaviour, Prentice Hall, New Delhi.
•	Hersey, Paul, Kenneth H. Blanchard and Dewey E. Johnson: Management of Organisational Behaviour: Utilising Human Resources, Prentice Hall, New Delhi.
•	Prasad, L.M.; Organisational and Behaviour, Sultan Chand and Sons, New Delhi.
•	Ivancevich John and Micheeol T. Matheson: Organisational Behaviour and Management, Business Publication Inc., Texas.
e- Resources:	
•	https://onlinecourses.nptel.ac.in/noc22_mg41/preview
•	https://onlinecourses.swayamac.in/cec20_mg33/preview

Course Name: **Managerial Accounting (Theory)**		
Course Code: **6.0 ODLCOM03**		
Examination Scheme	**End Semester Examination:** 70 Marks **Internal Assessment:** 30 Marks	**Total Credits :**4

Course Pre-requisites: The student should have knowledge of	
•	Basic concepts of accounting and managerial function
•	Differences between various types of costs, cost apportionment and prices.
Course Objective:	
•	To develop advanced understanding of managerial accounting techniques for planning, decision-making, and performance evaluation in organizations.
•	To integrate modern managerial accounting practices with insights from Indian Knowledge Systems for effective financial governance and managerial decision-making.
Course Outcomes: The student will be able to	
•	Critically evaluate the concepts and scope of managerial accounting and apply advanced financial statement analysis techniques for managerial decision-making.
•	Analyse cost behaviour and managerial decision tools such as marginal costing, CVP analysis and responsibility accounting for effective cost control and performance evaluation.
•	Develop and interpret budgeting and costing systems including standard costing and contemporary costing techniques for organisational efficiency.
•	Examine Indian Knowledge Systems in financial governance and relate them to modern managerial decision-making.
Course Content:	
UNIT I	**Managerial Accounting** Nature, Scope and Functions of Managerial Accounting; Difference between Managerial Accounting and Financial Accounting; Financial Statement Analysis & Interpretation: Meaning & Types of Financial Statement, Limitation of Financial Statement, Objective & Methods of Financial Statement Analysis, Comparative Analysis and Common-Size Statement Analysis, Trend Analysis, Cash Flow (Revised AS3), Fund Flow Statement, Ratio Analysis, Classification of Ratios- Profitability, Liquidity, Turnover Ratios, Advantages & Limitation of Ratio Analysis
UNIT II	**Marginal Costing and Responsibility Accounting** Marginal Costing and Absorption Costing, Uses of Marginal Costing in Managerial Decisions, Break-even Analysis-Assumptions and Limitations; Break-even chart. P/V ratio; Practical, Application of Break-even Analysis. C-V-P Analysis and its applications in business. Responsibility Accounting-Concept; Responsibility Centres – Cost, Profit, and Investment Centres; Advantages, Transfer Pricing - Market-based Price and Cost-based Price.
UNIT III	**Budgetary Control and Costing** Budget and Budgetary Control; Essentials for Effective Budgeting; Advantages. Types of Budgets; Cash Budget and Sales Budget. Flexible Budgeting. Zero–base Budgeting. Concept and Objects of Standard Costing; Setting of Standards; Variance Analysis- Material, Labour, Overhead and Sales Variances,

	Reasons for the Variances, Advantages & Limitation of Standard Costing. Activity Based Costing, Target Costing, Quality Costing: Meaning, Need, Process and Benefits
UNIT IV	**Indian Knowledge Systems for Managerial Decision Making** **Ancient Accounting and Treasury Management: Samaharta (Revenue Administrator) and Sannidhata (Treasurer), Koshavyavastha: Indian Budgetary System, Cost Control and Administrative Accountability: mines, forests, agriculture and trade in ancient Indian administration. Balanced Scorecard: Meaning, Importance, Four Perspectives: Financial Perspective (Kosha / Treasury Management), Citizen / Public Welfare Perspective (Praja Sukha), Internal Administrative Processes, Learning, Ethics and Capability of Officials**
Case studies and assignments based on above-mentioned curriculum with special reference to Indian Knowledge System (IKS)	
Text Books:	
•	Homgren, C.T., Gary L. Sundem and Walliam O. Stratton: Introduction to Management Accounting, Prentice Hall of India, Delhi.
•	Sharma R.K. and Gupta S.K.; Management Accounting, Kalyani Publishers, Ludhiyana.
•	Lal Jawahar; Managerial Accounting, Himalya Publishing House, New Delhi.
Reference Books:	
•	Welsch Glenn A., Ronald W. Hilton and Paul N. Gordon Budgeting, Profit Planning and Control, Prentice Hall of India, Delhi.
•	Baig Nafees: Cost Accounting, Rajat Publications, New Delhi. Baig Nafees: Management Accounting & Control, Ashish Publishing Home, New Delhi.
•	Lall, B.M. and I.C. Jain: Cost Accounting: Principles and Practice, Prentice Hall of India, Delhi
•	Homgren, Charles T., George Foster and Srikant M. Dailiar; Cost Accounting; A Managerial Emphasis, Prentice Hall of India, Delhi.
e- Resources	
•	https://onlinecourses.swayamac.in/cec21_cm01/preview
•	https://onlinecourses.nptel.ac.in/noc19_mg36/preview
•	https://onlinecourses.swayamac.in/imb20_mg31/preview
Topics for Project based learning:	
•	Project work on financial statement analysis and interpretation of an organization.
•	Report writing on comparative cash flow analysis and ratio analysis of two rival companies.
•	Project work on a break-even analysis of a start-up plan.
•	Group discussion on changing pattern of responsibility accounting.
•	Group discussion on the current budget presented by the state/ central government.
•	Project work on standard costing and variance analysis with hypothetical figures.
•	Group discussion on changing accounting pattern with the introduction of value chain analysis.
•	Presentation on practical implication of balance scorecard.

Course Name: **Advanced Business Statistics (Theory+Practical)**		
Course Code: **6.0 ODLCOM04**		
Examination Scheme	**End Semester Examination:** 70 Marks **Internal Assessment:** 30 Marks	**Total Credits :**4
Course Pre-requisites: The student should have knowledge of		
•	Fundamentals of business statistics	
•	Inferential statistics	
Course Objective:		
•	The course aims to integrate modern statistical methods used in business decision-making with analytical traditions found in the Indian Knowledge System. It encourages students to explore how classical Indian mathematical, logical, and economic thought can complement modern statistical analysis.	
Course Outcomes: The student will be able to		
•	Analyze probability distribution and its applications and link of IKS	
•	Conduct Parametric analysis and hypothesis testing	

•	Apply small sample test and analysis of variance for data analysis
•	Apply Indian statistical traditions (Nyāya probability, Jyotiṣa inference, Arthaśāstra decision matrices) to reinterpret modern statistical concepts and business applications.
Course Content:	
UNIT I	**Basic elements of Probability** Probability- Random phenomena, outcomes, sample space and events. Axiomatic definition of probability of an event; the case of finite sample spaces. Conditional Probability. Bayes Theorem and its application to business problems, Binomial, Poisson and Normal Distributions- Characteristics and Applications. ***Early Indian understanding of chance in dice games, gambling and astrology, and how these intuitions relate to modern probability concepts.***
UNIT II	**Parametric Statistical Inference** Estimation- Statistics and Parameter; Qualities of a Good Estimator; Point Estimation of mean, variance and percent. Testing of Hypothesis- Statistical Hypothesis, Tests of Significance, Types of Errors in Testing of Hypothesis, Level of Significance; Test Statistics, Critical Values, Acceptance and Rejection Regions; P-value; Two tailed and One tailed Tests based on normal distribution for the population mean. Test for equality of two means.
UNIT III	**Small Sample & Non-Parametric Tests + Decision Making:** **Small Sample Tests**: Student's t-test (one-sample, two-means); F-distribution; confidence intervals for population mean. **One-way ANOVA**: Assumptions, applications and interpretation. **Non-Parametric Tests**: Chi-square goodness-of-fit; Wilcoxon-Mann-Whitney test; parametric vs. non-parametric comparison. **Statistical Decision Making**: Decision environments; criteria under uncertainty (optimism, pessimism, Laplace, realism, regret); EMV/EML under risk.
UNIT IV	**Indian Knowledge Systems in Statistics** **Nyāya-Vaiśeṣika probability foundations: Concepts of saṃbhāva (possibility), vyāpti (invariable concomitance) as precursors to conditional probability. Jyotiṣa-Saṃhitā statistical methods: Predictive inference in Vedic astronomy/calendar systems; empirical validation of planetary patterns. Arthaśāstra decision analysis: Risk assessment matrices, pragmatic choice criteria under uncertainty (similar to Laplace/Regret criteria). Karma-saṃskāra frameworks: Statistical patterns in population outcomes, regression to dharmic mean, cyclical variation concepts**.
Text Books:	
•	Levin D.M,Ramsey,P Mark & L. Berenson; Basic Business Statistics: Concepts and Applications; Prentice Hall of India, N. Delhi,
•	Aczel and Sounderpandian.: Complete Business Statistics; TMG, New Delhi
•	Anderson, Sweeney and Williams.: Statistics for Business and Economics, Thomson, South Western
•	Ahmed, M. (2025). Integrating Indian knowledge system into commerce and management. *Journal of Accounting and Allied Fields Research*, *1*(1), 19–28 https://rjwave.org/jaafr/papers/JAAFR250401pdf
•	All India Council for Technical Education. (2025). *IKS text book and course material writing 2025-2* Ministry of Education. https://iks.aicte-india.org/images/2025/Textbook-and-Course-materials-amended.pdf
Reference Books:	
•	Levin & Rubin.: Statistics for Management; Prentice Hall of India, New Delhi
•	Siegal, Sidny: Non-Parametric Statistics for Behavioural Science; McGraw Hill,
•	Statistics; Schaum Series
•	Indian Knowledge Systems Division. (2025). *Kautilya's Arthashastra: Timeless strategies for management and governance*. Ministry of Education. https://iksindia.org/uploads/ebook/Arthashastra_textbook.pdf
e- Resources	
•	https://onlinecourses.swayamac.in/cec20_mg13/preview
•	https://onlinecourses.nptel.ac.in/noc20_mg23/preview
•	https://www.classcentral.com/course/swayam-business-statistics-12992
Topics for Project based learning:	
•	Application of probability, binominal, poisson, and normal distributions to a particular business

	problem.
•	Testing hypothesis for both sample data and population data.
•	Project report on estimation, testing of hypothesis, types of errors and critical values
•	Practical on parametric and non-parametric test of quantitative and qualitative data
•	Application of one way and two-way ANNOVA analysis of company.
•	Perform t-test, f-test, and z-test on pre-and post-effect of slowdown/economic crisis
•	Project report on decision making under risk- expected monetary value and expected monetary loss criteria
•	Group discussion on factors affecting students' decision making on the selection of statistical test for their project.
•	Map to Kautilya's saṃkalpa-saṃjñāna-upāya-phalaes
•	Arthashastra Decision Framework in MSMEs"

Course Name: **Business Communications and Soft Skills (Theory)**		
Course Code: **6.0 ODLCOM05**		
Examination Scheme	**End Semester Examination:** 70 Marks **Internal Assessment:** 30 Marks	**Total Credits :**2
Course Pre-requisites: The student should have knowledge of		
•	Fundamentals and principles of business communication	
•	Business communication medium	
Course Objective:		
•	To develop effective business communication skills by integrating modern communication techniques with ethical principles from Indian Knowledge Systems.	
Course Outcomes: The student will be able to		
•	Analyse the principles, models and barriers of business communication and apply appropriate communication methods in organizational contexts.	
•	Examine ethical communication principles from classical Indian texts and relate them to leadership, negotiation and professional communication.	
•	Demonstrate effective written and professional communication skills through business correspondence, reports and interview techniques.	
Course Content:		
UNIT I	**Business Communication and Communication Barriers** Meaning, its concepts & objectives, Principles of effective communication (7 Cs), Media for communication (covering written, oral, face-to-face, audio-visual, computer aided, silence), model of communication process. Types of communication: Formal (upward, downward, horizontal, diagonal), Informal (grapevine, consensus), non-verbal communication, Barriers to communication	
UNIT II	**Classical Indian Perspectives on Ethical Business Communication Foundations of Communication in Indian Knowledge Tradition: principles of effective communication in classical texts such as the Arthashastra and Bhagavad Gita; Ethics and Values in Communication: Satya (truthfulness), Dharma (righteous conduct), and clarity in communication, ethical communication and responsibility in leadership, Principles of Effective Speech in Indian Philosophy: Satyam, Priyam, Hitam; Ancient Diplomatic and Administrative Communication: negotiations, diplomacy, role of messengers.**	
UNIT II	**Business letters and Personal Skills** Need, kinds of business letters, essentials of effective business letter, business letter styles (full block, semi-block, hanging indentation, special letter form), business enquiries and reply, purchase orders, complaints, payment collection letters, circular letters, sales letters, correspondence with banks, memos, office orders, circulars, application letters. Corporate communication and Report, Interview and Report writing	
Text Books:		
•	Lesikar, Raymond V. and Pettit, John D., Jr., Business communication Theory and application,	

	A.I.T.B.S., 2003, 6th ed.
•	Raman, Meenakshi and Singh, Prakash, Business communication, Oxford University Press, 200 Bahl, Sushil, Business communication today, Response books, New Delhi, 1996
•	William C Hansturt and Wayen N Batty, Business Communication: Principles and Methods
Reference Books:	
•	C. C. Parkhurst, English for Business
•	Robert D Hay and P V Lesakar, Business Report Writing
•	Pal, Rajendra and Korlahalli, J.S., Essentials of business communication, Sultan Chand & Sons,
•	New Delhi, 2009, 11th ed.
•	Robert L. Shurter and J Peter Williamson, Written Communication in Business
•	Taylor, Shirley, Communication for business A practical approach, Pearson Education, Ltd., New Delhi, 2007, 4th ed.
e- Resources	
•	https://onlinecourses.swayamac.in/imb19_mg14/preview
•	https://onlinecourses.swayamac.in/cec22_cm02/preview
•	https://nptel.ac.in/courses/110105052
Topics for Project based learning:	
•	Conduct mock interviews, business presentation and other formal methods of communication
•	Group discussion on communication barriers in the virtual business environment and suggestive measures.
•	Presentation on different type of business letters and their importance.
•	Role play, business games and organizing meeting on a particular agenda

Course Name: **Statistical Software for Business Analysis (Theory+Practical)**		
Course Code: **6.0 ODLCOM06**		
Examination Scheme	**End Semester Examination:** 70 Marks **Internal Assessment:** 30 Marks	**Total Credits :**2

Course Pre-requisites: The student should have knowledge of	
•	Basic knowledge of computers and data analytics
•	Basic knowledge of MS Office and MS Excel
Course Objective:	
•	To develop analytical skills with the basic software related to business research and analysis.
Course Outcomes: The student will be able to	
•	Apply the basic Statistical Software packages for data analysis.
•	Enter and organize data in the MS Excel and Interpretation of statistical results
Course Content:	
UNIT I	MS Excel for Data Analysis
UNIT II	SPSS, EViews
Text Books:	
•	Spreadsheet Skills for Finance Professionals by Pitabas Mohanty, 2nd Edition, Taxman, 2020
•	
Reference Books:	
•	Levine, D. M., Stephan, D. F., & Szabat, K. A. *Statistics for Managers Using Microsoft Excel*. Pearson Education. (Excel)
•	Winston, W. L. *Microsoft Excel Data Analysis and Business Modeling*. Microsoft Press / PHI Learning. (Excel)
•	Davis, G., & Pecar, B. *Business Statistics Using Excel*. Oxford University Press. (Excel)
•	Albright, S. C., & Winston, W. L. *Business Analytics: Data Analysis and Decision Making*. Cengage Learning. (Excel, business applications)
•	Field, A. *Discovering Statistics Using IBM SPSS Statistics*. Sage Publications. (SPSS)
•	Pallant, J. *SPSS Survival Manual: A Step by Step Guide to Data Analysis Using IBM SPSS*.

	McGraw-Hill Education / Routledge. (SPSS)
•	George, D., & Mallery, P. *IBM SPSS Statistics Step by Step: A Simple Guide and Reference*. Routledge. (SPSS, practical sessions)
•	Anderson, D. R., Sweeney, D. J., Williams, T. A., Camm, J. D., & Cochran, J. J. *Statistics for Business and Economics*. Cengage Learning. (underlying statistical concepts and interpretation of results)
•	Cooper, D. R., & Schindler, P. S. *Business Research Methods*. McGraw-Hill Education. (business research context)
e- Resources	
•	https://qtanalytics.in/courses/software-training-eviews/
•	http://www.datacapitalint.com/training/data-analysis-training-in-stata-sas-spss-eviews-r-excel-package/
•	
Topics for Project based learning:	
•	Descriptive statistical analysis of last ten year financial performance of a company by using MS Excel software.
•	Plot the graph of daily stock prices of companies listed in BSE Sensex.
•	Missing value analysis of hypothetical time series data by using SPSS software.
•	Correlation and regression analysis between the foreign direct investment and GDP of the Indian economy by using E-views software.

PROGRAMME: M.COM. – SEMESTER II

Course Name: **Research Methodology (Theory)**		
Course Code: **6.0 ODLCOM07**		
Examination Scheme	**End Semester Examination:** 70 Marks **Internal Assessment:** 30 Marks	**Total Credits :**4

Course Pre-requisites: The student should have knowledge of	
•	Fundamentals of research concepts and theory
•	Advanced business statistics and data analytics
Course Objective:	
•	To expose students to the areas of Commercial and Business research activities as well as careers in research and consultancy and to enhance capabilities of students to design and implement research and study assignments.
Course Outcomes: The student will be able to	
•	Formulate of research problems and developments of research outline
•	Generate of research hypothesis and research design for business studies
•	Measure and scale the data for analysis
•	Analyse and interpret the statistical results for report writing
Course Content:	
UNIT I	**Theory of Research:** Meaning and Objectives of Research; Process of Research; Types of Research; Research Approaches; Research Planning, Social Survey Research. Research problem- Selection and Formulation of a Research Problem; technique involved - Criteria of a Good Research Problem; Selection of the topic- critical appraisal of literature research, selection of workable topic.
UNIT II	**Hypothesis and Research Design:** Hypothesis formulation- Concept, Sources and Types of Hypotheses; Formulation of Hypothesis; Qualities of a Workable Hypothesis; Usefulness of Hypothesis in Business Research; Research Design- Uses of Research Design; Steps in Preparing a Research Design; Exploratory or Formulative Design; Descriptive and Diagnostic Design; Experimental Research Design; Research Design for Business Studies.
UNIT III	**Sampling and Scaling:** Sampling- Meaning and Characteristics of Good Sample; Principles of Sampling; Sampling Process; Probability and Non-probability Sampling; Sampling Errors Data Collection- Source and Techniques of Data Collection; Process of Data Collection through Observation and Schedule; Construction of Questionnaire; Interview Technique in Business Research; Choice between Primary and Secondary Data. Data Measurement- Concept and Levels of Measurement; Tests of Sound Measurement-Test of Validity and Reliability; Scaling- Concept of Scaling; Types of Rating Scales; Attitude's Scale-Likert Scale, Thurstone Scale and Guttman Scale.
UNIT IV	**Data Analysis and Report Writing:** Data Analysis- Data processing, Data presentation, Financial and Statistical techniques of data analysis and their limitations, Testing of Hypothesis- Procedures; Types of tests; Parametric Tests of one sample, two samples and more than two samples; Non-Parametric Tests of Hypotheses Interpretation- Meaning and Importance of Interpretation; Pre-requisites of Interpretation; Errors in Interpretation; Report Writing-Essentials of a Good Research Report; Types of Reports; Layout of a Research Report; Writing up of the Report; Evaluating a Research Report.
Text Books:	
•	Kothari, C.R., Research Methodology, Wiley Eastern Ltd., New Delhi
•	Krishnasami, O.R., Methodology of Research in Social Science, Himalaya Publishing House, New Delhi.
•	Michel V.P. Research Methodology in Management, Himalaya Publishing House, Mumbai.
•	Gupta, S.P. Statistical Methods, Sultan Chand and sons, New Delhi

Reference Books:	
•	Berenson, Canol and Raymond Colton, Research and Report Writing for Business and Economic, Random House, New York
•	Amarchand, D., Research Methods in Commerce, Emerald Publications, Chennai
•	Emory C. William, Business Research Methods, Macmillan Publishing Co., New York.
•	Rigby Paul H., Conceptual Foundation of Business Research, Wiley and Sons, New Delhi.
•	Clover Vernon T. and Howard Basely, Business Research Methods, Ohio Grid Publishing, Columbus.
•	Richard Levis, Statistics for Management, PHI, New Delhi.
e- Resources	
•	https://onlinecourses.nptel.ac.in/noc22_ge08/preview
•	https://ndl.iitkgp.ac.in/
Topics for Project based learning:	
•	Report writing on processes followed for conducting business research.
•	Group discussion on hypothesis development
•	Formulation of research design for a selected problem
•	Report writing on different types of scaling methods used in business research
•	Practice of various techniques and sources of data collection
•	Project on different types of parametric and non-parametric test
•	Analysis of journal metric and author metric report on social science stream
•	Presentation on different types of report in the current business environment

Course Name: **Financial Management (Theory)**		
Course Code: **6.0 ODLCOM08**		
Examination Scheme	**End Semester Examination:** 70 Marks **Internal Assessment:** 30 Marks	**Total Credits :**4

Course Pre-requisites: The student should have knowledge of	
•	Basic concepts of finance, accounting, economics, and business administration.
•	Fundamentals of financial statements and various accounts
Course Objective:	
•	The focus in this course would be on issues related to financial management in the Indian corporate sector. The objective is to enable and equip the manager with basic tools for applying financial analysis
Course Outcomes: The student will be able to	
•	Understand financial management concepts, capital structure theories and finance functions from both modern and Indian Knowledge System (IKS) perspectives
•	Ascertain the benchmark as combined cost of capital to evaluate the capital investment project and use of capital budgeting technique under certainty and risk situation
•	Examine dividend policies and leverage decisions to assess their impact on firm value and financial performance.
•	Estimate the working capital requirement and analyze the various models for management of working capital
Course Content:	
UNIT I	**Financial Management and Capital Structure Theories:** Financial Management: Meaning and nature; Financial goal–profit vs. Wealth maximization; **Concept of Shubh-Labh**, Financial planning– Theories of capitalization. Instruments of Finance and sources of finance: Long term and short term. Capital Structure Theories: Conceptual framework, Determinants, Net income approach, Net operating income approach, Intermediary approach and M.M. Hypotheses with special reference to the process of arbitrage.

UNIT II	**Cost of Capital and Capital Budgeting:** Cost of Capital: Meaning and significance of cost of capital; Calculation of cost of debt, preference capital, equity capital and retained earnings; Combined cost of' capital (weighted). Capital Budgeting: Meaning and Significance; Methods of Evaluating Investment Opportunities – Payback Period, Accounting Rate of Return, Net Present Value, Internal Rate of Return and Profitability Index. Risk Analysis and Capital Budgeting
UNIT III	**Dividend Policies and Leverage:** Dividend Policies: Issues in dividend decisions. Forms of dividends; Theories of relevance and irrelevance of dividends, factors affecting the dividend policy. Internal Financing (Retained Earnings) – Determinants and Dangers; Dividend Policies – Regularity and Forms of Dividend Factors Determining Dividend Policy Gordon's Model, Walter's Model and MM Hypothesis. Operating and Financial Leverage: Measurement of leverages; Analyzing Alternate, Financial Plans; Financial and Operating leverage, Combined leverage. EBIT and EPS analysis
UNIT IV	**Working Capital Management:** Management of Working Capital: Meaning, Significance and Types of Working Capital; Approaches of Working Capital; Calculating Operating Cycle Period and Estimation of Working Capital Requirements. Management of Cash: Strategies, Baumol's, Miller–Orr's and Beranek's models of Cash Management. Management of Receivables: Credit Policy, Credit Terms and Collection Efforts. Management of Inventory

Case studies and assignments based on above-mentioned curriculum with special reference to Indian Knowledge System (IKS)	
Text Books:	
•	Pandey, I. M., Financial management, Vikas Publishing House Pvt. Ltd., Noida, 2005, 9th ed.
•	Mishra, R.C. and Pandey, R.S., Fundamentals of financial management, Global Vision Publishing House, New Delhi, 201
•	Khan, M.Y. and Jain, P.K., Financial management Text, Cases and Problems, Tata McGraw-Hill Publishing Company Ltd., New Delhi, 200
Reference Books:	
•	Chandra, Prasanna, Financial management Theory and Practice, Tata McGraw-Hill Publishing Company Ltd., New Delhi, 2007
•	Kuchhal, S.C., Financial management, Chaitnya Publishing House, Allahabad
e- Resources	
•	https://onlinecourses.nptel.ac.in/noc20_mg31/preview
•	https://www.inflibnet.ac.in/
•	https://ndl.iitkgp.ac.in/
Topics for Project based learning:	
•	Group discussion on Profit Maximisation Vs. Wealth Maximisation
•	Case study on utilization of theories of capitalization in selective business unit
•	Prepare the comparative statement on long term and shortterm sources of finance
•	Report writing on various methods of calculating cost of capital
•	Project report on leverage and EBIT-EPS analysis
•	Project on capital budgeting techniques of differentorganizations
•	Report writing on strategies and models of cash and inventory management
•	Report writing on dividend theories and models

Course Name: **Human Resource Management (Theory)**		
Course Code: **6.0 ODLCOM09**		
Examination Scheme	**End Semester Examination:** 70 Marks **Internal Assessment:** 30 Marks	**Total Credits :**4
Course Pre-requisites: The student should have knowledge of		
•	Principles of management, organizational behavior and business communication.	
•	Pattern of organisational structure and environment	

Course Objective:	
•	To develop understanding of human resource management practices by integrating modern HR concepts with principles from the Indian Knowledge System (IKS), particularly insights from the Arthashastra and the Bhagavad Gita.
Course Outcomes: The student will be able to	
•	Understand the significance and challenges of human resource management in competitive environment, its planning, and Bharatiya rājadharma principles from Arthashastra for people-centric leadership
•	Identify the process of selecting the right human resource at right time for right job, integrating IKS frameworks like guru-śiṣya paramparā and Gita's svadharma for aptitude-character fit.
•	Evaluate the effective performance appraisal techniques of human resources in prolific modern environment.
•	Analyse and apply IKS perspectives from Arthashastra and Bhagavad Gita to motivation, rewards, discipline and contemporary HR policies.
Course Content:	
UNIT I	**Human Resource Management:** Concept, Scope, Objectives and Importance of Human Resource Management; Challenges Faced by a modern Human Resource Manager; Broad Functions of an HRM Department, Steps in HR Planning; Determination of HR Requirements **Bharatiya HRM foundations: Rājadharma from Arthashastra (leader's duty to people); Gita's karmayoga for employee engagement and selfless work.**
UNIT II	**Recruitment and Selection:** Need and Types of HR Policies; Indian Labour Policy Job Analysis; Purposes, uses, contents, steps and techniques. Recruitment and Selection Process; Recruitment Policy- Sources; Methods and Recruitment Practice in India, Selection Procedure-Scientific Selection - Placement- Induction and Socialisation **Traditional Indian selection systems: Guru-śiṣya paramparā and śreṇi apprenticeship (guṇadosha evaluation based on aptitude and character).**
UNIT III	**Performance Appraisal:** Concept, Need and Purpose of Performance Appraisal, Performance Appraisal Process, Methods of Performance Appraisal, Managerial Ethics in Performance Appraisal, Performance Appraisal based on MBO and Computer-Aided Systems **HR Compensation and Motivation:** Factors Affecting Compensation Policy, Monetary and Non-Monetary Rewards, Incentive Systems of Payment, Wage Policy and Wage Fixation in India, Motivational Programmes and Morale Building, Maintenance of Discipline,
UNIT IV	**Indian Knowledge Systems in HRM** **Puruṣārtha framework and its implications for work, career and HR policies. Karmayoga, svadharma and niṣkāma karma (Bhagavad Gita) for motivation and role clarity. Rājadharma, talent selection and discipline (Arthashastra) for leadership and governance. Contemporary applications: value-based HR policies, rewards and Indian organisational practices.**
Case studies and assignments based on above-mentioned curriculum with special reference to IKS	
Text Books:	
•	D'Cenzo, David A., Stephen P. Robbins, and Susan L. Verhulst, Human Resource Management, John Wiley and Sons, New Delhi
•	Gomez-Mejia, Luis R., D. B. Balkin, and R. L. Cardy, Managing Human Resources, Prentice Hall, New Jersey
•	Ian, Beardwell, and Len Holden, Human Resource Management, Prentice Hall.
•	Dixit, V., & Ghadge, Y. (2023). *Indian knowledge system in human resource management. FYBCOM IKS Module*. CK Thakur College. https://www.ckthakurcollege.net/maindesign/assets/pdf_files/uploaded_documents/4_379.IKS_FYBCOM_Dr_Dixit_Ghadge_202pdf
Reference Books:	
•	Dessler, Garry, Human Resource Management, Prentice Hall of India. Department of Commerce, University of Delhi 20
•	Flippo, Edwin B., Principles of Personnel Management, McGraw Hill, New York
•	Harzing, A. W. and Joris Van Ruysseveldt, International Human Resource Management: An Integrated

	Approach, Sage Publication, London.
•	Dowling, Peter J., D.E. Welch and R. S. Schuller, International Human Resource Management: Managing People in a Multiple Context, South College Publishing, Cincinnati.
•	Ahmed, M. (2025). Integrating Indian knowledge system into commerce and management. *Journal of Accounting and Allied Fields Research*. https://rjwave.org/jaafr/papers/JAAFR250401pdf
e- Resources	
•	https://onlinecourses.nptel.ac.in/noc20_mg15/preview
•	https://onlinecourses.nptel.ac.in/noc19_mg51/preview
•	https://openlibrary.org/
•	"Indian Knowledge System (IKS) and Human Resource Management: Work, Wisdom, Wellbeing" (SWAYAM, 2026): Arthashastra, Gita, Yoga for modern HR. 8 weeks. https://onlinecourses.swayamac.in/imb26_mg103/preview
Topics for Project based learning:	
•	Group discussion on modern HRM practices followed in India
•	Group discussion on sources and methods of recruitment and selection practices
•	Report writing on job analysis, design and changes
•	Project report on techniques of training and development of employees
•	Case study on evaluation of a training programme of an organization
•	Report writing on managerial ethics in performance appraisal
•	Group discussion on innovative methods of compensation used in current scenario
•	Report writing on emerging trends and challenges in modern HRM
•	Rājadharma 0: Blending Arthashastra Manpower Planning with Modern Forecasting
•	Guru-Śiṣya 0: Redesigning Campus Recruitment with Gita's Role-Fit Framework

Course Name: **Marketing Management (Theory)**		
Course Code: **6.0 ODLCOM10**		
Examination Scheme	**End Semester Examination:** 70 Marks **Internal Assessment:** 30 Marks	**Total Credits :**4
Course Pre-requisites: The student should have knowledge of		
•	Fundamentals of management	
•	Business environment	
Course Objective:		
•	To enhance the knowledge of students about marketing and build the capacities to manage the marketing mix in competitive era.	
Course Outcomes: The student will be able to		
•	Understand marketing concepts, environment and consumer behaviour with application of ancient Indian wisdom in modern marketing practices.	
•	Differentiate between product line and product mix and carry out marketing research in the thrust areas.	
•	Develop the feasible distribution channel and promotion mix of the product	
•	Understand the financial service marketing environment and service marketing mix for marketing research	
Course Content:		

UNIT I	**Marketing Framework:** Concept, Scope and Importance of Marketing; **Ancient Indian Wisdoms in business and modern marketing practice**s; Different Marketing Concepts; Marketing Mix; Strategic Marketing Planning, Marketing Environment – Macro and Micro Components and their Impact on Marketing Decisions. Market Segmentation; Concept, types and importance. Buyer Behaviour – Concept, Types, Motives and Decision-Making Process.
UNIT II	**Product and Pricing Decisions:** Concept and Classification of Products; Product Line and Product Mix. Branding, Packaging and Labeling Product Life Cycle; New Product Planning and Development; Consumer Adoption Process; Factors Affecting Price Determination; Pricing Policies and Strategies.
UNIT III	**Distribution and Promotion Decisions:** Concept, Functions and Flows; Channel Design Decisions; Channel Management Decisions; Channel Dynamics; Market Logistics; Retailing and Wholesaling; Communication Process; Promotion Mix-Advertising, Personal Selling, Sales Promotion and Publicity. Public Relations; Direct Marketing; Managing Sales Force.
UNIT IV	**Marketing Research and Services Marketing:** Concept and Scope of Marketing Research; Marketing Research Process; Different Aspects of Marketing Organisation; Marketing Control. Financial Services Marketing – Concept and Features; Financial Services Marketing Environment and Financial Services Marketing Mix; International Marketing; Relationship Marketing, Ethical and Legal Aspects of Marketing, Contemporary issues in Marketing.
Case studies and assignments based on above-mentioned curriculum with special reference to Indian Knowledge System (IKS)	
Text Books:	
•	Kotler, Philip, Keller, Kevin Lane, Koshy, Abraham and Jha, Mithileshwar, Marketing
•	Management A South Asian perspective, Dorling Kindersley (India) Pvt. Ltd., New Delhi, 2009, 13th ed.
•	Kothari, Rakesh, Mehta, Anil and Sharma, Ashok, Marketing management, Ramesh Book Depot, Jaipur, 201
Reference Books:	
•	Etzel, Michael J., Walker, Bruce J. and Stanton, William J., Marketing, Tata McGraw-Hill Publishing Company Ltd., New Delhi, 2004, 13th ed.
•	Kotler, Philip, Marketing Management, Prentice-Hall of India Pvt. Ltd., New Delhi, 2004, 11th ed.
•	Czinkota, Michael R. and Kotabe, Masaaki, Marketing Management, Thomson Asia Pte Ltd.,
•	Singapore, 2nd ed.
e- Resources	
•	https://nptel.ac.in/courses/110104070
•	https://nptel.ac.in/courses/110104068
Topics for Project based learning:	
•	Report Writing on various forms of green marketing
•	Report writing on product portfolio matrix
•	Report writing on various levels of distribution channels
•	Case study on product life cycle management of an Indian company
•	Report writing on retailing and whole selling of any selected product
•	Group discussion on legal and ethical issues in distribution channel management
•	Project report-on-promotion mix of any product
•	Report writing on modern methods of promotions

Course Name: **Computer Application in Business (Theory)**		
Course Code: **6.0 ODLCOM11**		
Examination Scheme	**End Semester Examination:** 70 Marks **Internal Assessment:** 30 Marks	**Total Credits :**4

Course Pre-requisites: The student should have knowledge of	
•	Fundamentals of computer, operating systems, word processing
•	Database storage system and accounting packages software
Course Objective:	
•	To expose the students of other departments with the fundamentals of computers and make them aware of how best the knowledge of computers can be used in business.
Course Outcomes: The student will be able to	
•	Understand the fundamentals of computers, operating system and types of networks used in various businesses.
•	Understand the operating system and word processing and its formatting
•	Use accounting packages and DBMS in the business.
•	Know about Enterprise Resource Planning and its application in business
Course Content:	
UNIT I	**Computer Networks and Internet:** Meaning and Components; Basic Idea of Different Types of Networks; Internet-a Global Network; E-Mail; Common Protocol Used in Internet; Concept of World Wide Web and Internet Browsing; Internet Security; Application of Internet in Business.
UNIT II	**Operating Systems and Word Processing:** Concepts; Basic Idea of DOS, WINDOWS, Unix, and Linux. Introduction and working with MS-Word in MS-Office; MS-Excel; MS-Power Point-Basic Commands, Formatting Text, and Documents; Working with Graphics and Creating Presentation the Easy Way.
UNIT III	**Introduction to Accounting Packages and DBMS:** Preparation of Vouchers, Invoice and Salary Statements; Maintenance of Inventory Records, Accounting Books and Final Accounts; Financial Reports Generation. Traditional File Management; Processing Techniques; Limitation of File Management Systems; Meaning and Features of DBMS; Components of DBMS; Architecture of DBMS; Functioning of DBMS.
UNIT IV	**Enterprise Resource Planning:** Importance– Meaning– Applications in business–SAP– Oracle Finance.
Case studies and assignments based on above-mentioned curriculum with special reference to IKS	
Text Books:	
•	Date, C.J.: An Introduction to Database Systems, Addison Wesley, Massachusetts.
•	Dienes, Sheila S: Microsoft office, Professional for Windows 95; Instant Reference; BPB Publication, Delhi.
•	Mansfield, Ron: The Compact Guide to Microsoft office; BPB Publication, Delhi.
•	Norton, Peter: Working with IBM-PC, BPB Publication, Delhi.
Reference Books:	
•	O'Brian, J. A.: Management Information Systems, Tata McGraw Hill, New Delhi.
•	Ullman, J.O.: Principles of Database Systems, Galgotia Publications, New Delhi.
•	Korth, Data Based Management System
•	Silvershatiz, Galvin, Operating System Concepts.
e- Resources	
•	https://onlinecourses.swayamac.in/nou21_cm02/preview
•	https://www.classcentral.com/course/swayam-bcos-183-computer-application-in-business-23768
•	https://www.careers36com/university/indira-gandhi-national-open-university-new-delhi/bcos-183-computer-application-in-business-certification-course
Topics for Project based learning:	
•	Creating an innovative business website.
•	Group discussion on application of internet in business
•	Report writing on internet security
•	Presentation on utilization of MS Word, MS Excel and Power-point

•	Presentation on basic commands of Microsoft Office
•	Project report on various accounting packages
•	Project report on DBMS and e-commerce
•	Report writing on importance of enterprise resource planning

PROGRAMME: M.COM SEMESTER III

Course Name: **Entrepreneurship and MSMEs Management (Theory)**		
Course Code: **6.5 ODLCOM01**		
Examination Scheme	**End Semester Examination:** 70 Marks **Internal Assessment:** 30 Marks	**Total Credits :**4

Course Pre-requisites: The student should have knowledge of	
•	Basic knowledge of business structure and startups
•	Basic knowledge of financial constraints and regulatory framework
Course Objective:	
•	The objective of the course is to develop an understanding of the concept, process and development of entrepreneurship and to provide management knowledge and skills in order to enable the students to own and manage a Small Enterprise in an efficient manner.
Course Outcomes: The student will be able to	
•	Evaluate entrepreneurship concepts, theories and processes along with entrepreneurial behavior, culture and challenges in the Indian business environment.
•	Understand the role, traits, and functions of entrepreneurs at different stages of enterprise
•	Identify the MSMEs environment and its management for strategy formulation and implementation and develop venture start-up process.
•	Understand the structure of MSMEs and conduct feasibility analysis of small businesses.
Course Content:	
UNIT I	**Entrepreneurship**: Entrepreneurship- Objectives of business- profit, sustainability, and social welfare forms; Entrepreneurship Theories- Sociological, Economic, Psychological and Managerial Theories Entrepreneurship process- Setting, preparation, Management and survival, Growth, Entrepreneurship transition Entrepreneurship- problems and prospects in India Entrepreneurial Behaviour and Skills; Entrepreneurial Structure; Entrepreneurial Culture Vs Administrative Culture
UNIT II	**Entrepreneur:** Nature, Characteristics and importance; Role of an entrepreneur: different views, Psychological, social, economic and Managerial, Classification of entrepreneurs; Entrepreneurial traits and motivation; Entrepreneur distinguished from manager and leader Entrepreneurial function at different stages of enterprise life cycle; Sources of entrepreneurial supply; Entrepreneurial Ethics; Entrepreneurship Development- Models, Designing and Evaluating Entrepreneurship Programme, EDPs in India
UNIT III	**Management of MSMEs:** **Environment of Small Enterprise Management with special Gandhian philosophy**; Small Enterprise management process vs. Large Enterprise management process. Strategy Formulation and Implementation in small Enterprise. Strategic Cost Analysis- Strategic position, Value Chain and Cost Drivers Venture start up process
UNIT IV	**Functional Management in MSMEs:** Framework of Human Resource Management, Financial Health Analysis; Pattern of Financing and Risk Management; Important issues of Working Capital Management in Small Business Management of Product and Product Life Cycle; Promotional Activities for Small Business; Pricing Policy for a small Business; Distribution Strategy and channels for Small Business Location & Layout and their influence on operation; Break Even Analysis; Production Planning, Scheduling and Control in Small Business Quality Control and Cost Consciousness in Small Business
Case studies and assignments based on above-mentioned curriculum with special reference to Indian Knowledge System (IKS)	
Text Books:	
•	Hisrich, R.D & Peter, M.P.: Entrepreneurship, Tata Mc Graw Hill
•	Kuratko & Hodgetts Entrepreneurship: Theory, Process, Practices, Thomson Learning Inc,
•	Drucker, Peter: Innovation and Entrepreneurship, Heinema

•	Broom, H.N.: Small Business Management, South Eastern Publishing
Reference Books:	
•	Holt Entrepreneurship: New Venture Creation, Prentice Hall of India, N. Delhi
•	Desai, Vasant: Entrepreneurial Development Vol I Himalaya Publications, N. Delhi, Sage Publication, N. Delhi
•	Awasthi, D & Sebastian, J.: Evaluation of Entrepreneurship Progress, Sage Publications, N. Delhi
•	Jain, G. Raj & Gupta, D (Ed).: New Initiatives in Entrepreneurship Education and Training; EDII, Ahmedabad
•	Mali, D.D.: Vision 2001: Small Industry in North East (Indian Institute of Entrepreneurship, Gauhati
•	Sharma, R.A.: Entrepreneurial Change in Indian Industries, Sterling Publication, N. Delhi
•	Story, D.J.: Small Business: Critical Perspective on Business and Management, Routledge, London
•	Longenecker, Moore, Petty & Palich, Managing Small Business, South Western Cengage Learning
•	Sansol, C.L.: Entrepreneurship and Small Business Management, Har Anand Publications
•	Desai, Desai Vasant.: Small Industrial Organization and Management, Himalaya Publishing House
•	Megginson W & Byrd Jane Mary.: Small Business Management: An Entrepreneurs Guide Book, TMG, New Delhi
•	Jain, V.K.: Marketing Management for Small Units, Management Publishing House, New Delhi
•	Baruah, R. K.: Financing Small Scale Industries, Omson's Publication, New Delhi
e- Resources	
•	https://onlinecourses.nptel.ac.in/noc22_mg81/preview
•	https://onlinecourses.nptel.ac.in/noc22_mg73/preview
•	https://onlinecourses.nptel.ac.in/noc22_hs110/preview
Topics for Project based learning:	
•	Group discussion on contemporary issues in accounting and reporting practices
•	Empirical evidence of Human Resource Accounting in Indian businesses
•	Practical on Integrated Financial Reporting through XBRL (Extensible Business Reporting Languages.
•	Case study on Environmental accounting and disclosure practices of public and private company.
•	Project report on EVA disclosure in India
•	Model of formulation of accounting standard in India.
•	Case Studies on M&As of different organizations
•	Presentation on International Financial Reporting Standards: Conversion prospect and challenges

Course: Internship-Based Project *		
Course Code:6.5 ODLCOM02		
Examination Scheme	**Internship Report:** 50 Marks **Viva Voce:** 50 Marks	**Total Credits :**4
Course Content:		
The students are required to undertake an internship-based project of **6 to 8 weeks** in an organisation/company in any area of commerce or business, preferably related to their chosen specialisation group, to explore the practical aspects of that functional area. The internship may be undertaken at any time after the completion of the second semester within maximum duration of the programme. Learners who are employed may undertake it in their own organisation, subject to approval by the CDOE. Each student will work under the supervision of an internal faculty guide allotted by the CDOE and an external guide allocated by the respective organisation. At the end of the internship, the students are required to submit an internship project report as per the guidelines prescribed by the CDOE. They are also required to appear for a viva-voce after submitting their report, which may be conducted online mode. The Internship-Based Project carries 4 credits and is evaluated for a total of 100 marks, outside the End Semester Examination and Internal Assessment scheme of theory courses: 50 marks are allotted to the internship project report, evaluated by the internal guide, and 50 marks to the viva-voce, conducted by an external examiner from the department of commerce.		

Group – A: Accounting & Finance
Course Name: **Advanced Accounting (Theory)**
Course Code: **6.5 ODLCOM03**

Examination Scheme	End Semester Examination: 70 Marks Internal Assessment: 30 Marks	Total Credits :4

Course Pre-requisites: The student should have knowledge of	
•	Basic knowledge of accounting principles and its concepts
•	Financial accounting, cost accounting and contemporary variables
Course Objective:	
•	To enable the students to learn advanced accounting issues and practices and to acquaint students with the recent changes in financial accounting and reporting practices
Course Outcomes: The student will be able to	
•	Analyse the contemporary issues in accounting practices
•	Analyse the changing dimensions of financial reporting practices for various stakeholders, considering societal and technological factors.
•	Apply accounting standards in preparing company financial statements and understanding integrated reporting practices.
•	Analyse accounting practices related to amalgamation and reconstruction in the context of evolving accounting standards.
Course Content:	
UNIT I	Emergence of contemporary issues in accounting – influence of other disciplines on accounting and changing environment. Human Resource Accounting: Meaning and Scope, Human Resource Cost Accounting – Capitalization, Write off and Amortization Procedure. Human Resource Valuation Accounting – Appraisal of Various Human Resource Valuation Models. Use of Human Resource Accounting in Managerial Decisions. Human Resource Accounting in India. Price Level Accounting – Methods, Utility and Corporate Practices
UNIT II	Corporate Social Reporting: Areas of Corporate Social Performance, Approaches to Corporate Social Accounting and Reporting. Corporate Social Reporting in India. Corporate Reporting: Concept of Disclosure in relation to Published Accounts, Issues in Corporate Disclosure, Corporate Disclosure Environment, Conceptual framework of corporate reporting. Objectives and Requirement of Financial Reports; Users in Financial Reporting, Qualitative Characteristics of Financial Reports, Corporate Disclosure: Annual report of a Company, XBRL-Extensible Business Reporting Language.
UNIT III	Recent Trends in the Presentation of Published Accounts. Reporting by Diversified Companies, Value Added Reporting: Preparation and Disclosure of Value-Added Statements, Economic Value Added, EVA Disclosure in India. Corporate Reporting through Web. Accounting Standards in India. Significance and formulation of Accounting Standards. Accounting Standards relating to Interim Reporting. Accounting for Leases, Earning Per Share and Accounting for Intangibles
UNIT IV	Accounting for Amalgamation and Absorption, Reconstruction of companies: External and Internal, Problems on Amalgamation and Absorption, Problems on External and Internal Reconstruction, Need and Importance of Consolidated Financial Statements, Holding Company and Subsidiary Company, Preparation of Consolidated Profit and Loss Account Preparation of Consolidated Balance Sheet, Segment Reporting: Meaning, Need and Benefits, Report on Corporate Governance: Meaning, Importance and Benefits, Corporate Social Reporting: Meaning, Importance and Benefits, Sustainability Reporting: Meaning, Importance and Benefits, International Financial Reporting Standards (IFRS), Indian Accounting Standards (IAS), Convergence of Accounting Standards with IFRS, Advanced of Convergence.
Case studies and assignments based on above-mentioned curriculum with special reference to Indian Knowledge System (IKS)	
Text Books:	
•	Gupta, R. L. and Radhaswamy M.-Advanced Accounting, S. Chand, New Delhi
•	Arunanandan and Raman-Advanced Accounting, Himalaya, Delhi
•	Maheshwari and Maheshwari-Advanced Accounting, Vikash, New Delhi
•	Hanif and Mukharjee-Advanced Accounting, Tata MacGrawHill, New Delhi
Reference Books:	
•	Basu and Das-Practice in Accountancy, Rabindra Library, Kolkata
•	ICAI.: Compendium of Statements &Standard Accounting ICAI, Delhi
•	Narayanswamy R.: Financial Accounting: A Managerial Perspective. PHI, New Delhi,

•	Lal Jawahar.: Corporate Financial Reporting Theory and Practice. Taxman, New Delhi,
•	Vijaykumar M P.: First lesson to Accounting Standards, Snow White, Delhi
•	Porwal L S.: Accounting Theory- an Introduction, TMG, New Delhi.
•	ICAI'S Relevant Publication.: www.icai.org
•	Ghosh, Goyale & Maheshwari.: Accounting Theory. Wiley Eastern
•	Heinemann, A.: Accounting Theory, Prentice Hall.
•	Anthony, Hawkins and Merchant: Accounting: Text and Cases. Tata McGraw Hills, New Delhi
e-Resources:	
•	https://swayam.gov.in
•	https://www.inflibnet.ac.in/
•	https://ndl.iitkgp.ac.in/
Topics for Project based learning:	
•	Project report on case laws related to Residential status and tax liability
•	Presentation on empirical evidence of Set-off and Carry Forward of Losses
•	Report writing on case laws on five Heads of Income
•	Submission of Income Tax Return of Individual
•	Valuation of Assessable Goods and custom duty on automobile and spare parts
•	Group Discussion on relevance of various type of custom levy in Indian scenario.
•	Valuation of Supply of good under GST in the departmental store of nearby market.
•	Practical on Registration of Dealer and submission of GST return (online)

Course Name: **Direct and Indirect Tax Laws (Theory)**		
Course Code: **6.5 ODLCOM04**		
Examination Scheme	**End Semester Examination:** 70 Marks **Internal Assessment:** 30 Marks	**Total Credits :**4

Course Pre-requisites: The student should have knowledge of	
•	Basic knowledge of types of direct and indirect taxes
•	Regulatory framework of direct and indirect taxes
Course Objective:	
•	To acquaint the students with the basic knowledge of various direct and indirect tax laws
Course Outcomes: The student will be able to	
•	Explain the basic provisions of the Income Tax Act, 1961, including residential status, computation of income under various heads, and taxation principles, with reference to Kautilyan concepts of equitable taxation.
•	Assess taxable income and compute tax liability for different categories of assessees.
•	Examine the customs duty structure, valuation procedures, and compliance requirements, while understanding ancient trade taxation practices such as *Shulka* as an early form of customs regulation.
•	Assess tax liability under the Goods and Services Tax (GST) framework and explain its administrative and institutional structure.
Course Content:	
UNIT I	**Income Tax Act, 1961** **Definitions (Kautilyan Definition of Tax and its relevance in modern taxation system),** Residential Status and tax liability, Exempted Incomes, Computation of Income various heads of income, clubbing of income, set off and carry forward of losses Deductions from Gross Total Income
UNIT II	**Assessment and Tax Liability** Salient features of assessment of individual, **Hindu Undivided Family**, Firm, Association of Person and Company. Tax deduction and source, Advanced Payment of Tax.
UNIT III	**Custom Duty and its Administration** **Customs Duty**: Basic Feature of Custom Act, Important terms and definitions under the Customs Act, 1962, **Types of Custom Duty**: Import Levy and export levy, Basic Custom duty, additional custom duty, anti-dumping duty, safeguard duty, any other custom duty. **Tax Assessment:** Valuation Rules, Valuation of Assessable Goods, Valuation of Custom Duty, Imposition of and Exemption from Custom Duty **Compliance and Administration**: Submission of return, Prohibition of Export and Import of

	Goods and Provisions Regarding notified and specified goods. Custom Authority and their power, Penalty and Procession, Appeals and Revisions **Case Study: Ancient Trade and Customs Regulation: Study of tolls (Shulka) imposed on goods entering markets and trade routes illustrating early customs administration and trade regulation mechanisms**.
UNIT IV	**Goods and Service Tax and Its Administration**: **GST:** Meaning, Objectives, Definition and Features of GST, Scope of GST, Benefits and Limitation **Structure of GST:** Imposition of GST and exemptions from GST, Tax Rates and types of Taxes (CGST, SGST, IGST, UTGST). Composition Scheme: meaning, composition levy, Tax Liability of composite and mixed suppliers **Tax Assessment:** Scope and Classification of Supply of Goods and Services, Valuation of Taxable Supply, Valuation and Payment of Tax under CGST and SGST, Assessment of Unregistered Person. Tax Credit: Input tax Credit, Remission of tax Adjustment and Refund of GST, Concessions to SSI. **Compliance and Administration**: Registration of Dealer and Cancellation of Registration. Filling of Return: Procedure, Various Forms and Due Date, Accounts and Other records, Penalty and prosecution, appeals and Revisions.
Case studies and assignments based on above-mentioned curriculum with special reference to Indian Knowledge System (IKS)	
Text Books:	
•	Datey, V. S.: Indirect Taxes: Taxman Publications, New Delhi
•	Singhania, Vinod K.: Student Guide to Income Tax, Taxman Publications, New Delhi
•	Mehrotra H. C.: Income Tax Law and Accounts, Sahitya Bhawan, Agra
Reference Books:	
•	Ahuja, Girish & Gupta, Ravi: Practical Approach to Income Tax, Wealth Tax and Central Sales Tax, Bharat Law House Pvt. Ltd., New Delhi
•	Bare Acts related to Income Tax, Central Sales Tax and Service Tax
e- Resources	
•	https://onlinecourses.swayamac.in/nou22_cm11/preview
•	https://onlinecourses.swayamac.in/nou22_cm17/preview
•	https://onlinecourses.swayamac.in/cec22_cm04/preview
Topics for Project based learning:	
•	Report writing on regulatory framework Develop of Indian Financial System
•	Role of Commercial Banks in emerging money market instruments development
•	Case study on Underwriting procedure and Capital Issues in India
•	Report writing on functioning of Securities and Exchange Board of India
•	Case study of Report Credit Rating procedure and its Explanation
•	Model of Hire-Purchase System and procedure in Indian scenario
•	Empirical Evidence of Venture Capital and application of Venture financing
•	Presentation on Functioning of International Monetary Fund

Course Name: **Financial System in India (Theory)**		
Course Code: **6.5 ODLCOM05**		
Examination Scheme	**End Semester Examination:** 70 Marks **Internal Assessment:** 30 Marks	**Total Credits :**4
Course Pre-requisites: The student should have knowledge of		
•	Basic knowledge of finance and economy	
•	Regulatory framework of various financial institution and services	
Course Objective:		
•	To acquaint students with the knowledge of financial institutions, financial instruments, and financial services rendered by various agencies, financial markets and the regulatory Framework in India.	
Course Outcomes: The student will be able to		
•	Apply Indian Knowledge System principles, including Arthashastra-based governance, Dharma-guided financial conduct, and ethical risk management, to promote responsible, transparent, and sustainable	

	financial decision-making.
•	Analyse the roles and functions of Indian financial regulatory bodies, particularly the Reserve Bank of India (RBI) and the Securities and Exchange Board of India (SEBI), and understand the functioning of long-term securities markets.
•	Evaluate fee-based financial services, including credit rating, depository services, leasing, and hire-purchase services.
•	Explain the operating mechanisms of fund-based financial services, including leasing, venture capital, factoring, and forfaiting.
Course Content:	
UNIT I	**Financial System and Financial Services (Indian Knowledge System – IKS Perspective):** **Concept of Financial System with reference to Arthashastra**. Growth and Development of Indian Financial System in India. Role of Commercial Banks, Indian Money Market; Instruments of Money Market; Money Market Mutual Funds, Guilt – Edged (Govt.) Securities Market, Meaning and importance of Financial Services, Underwriting **(Risk-sharing in ancient trade):** Meaning, Forms and Need; Underwriting of Capital Issues in India. Merchant Banking **(Shreni-based financial advisory)**: Meaning and Importance, Services of Merchant Banks.
UNIT II	**Regulatory Framework and Institutional Structure** **Indian Knowledge System perspective on ethical governance, transparency and responsible financial regulation, drawing inspiration from administrative principles discussed in Arthashastra. Reserve Bank of India (Arthashastra treasury control) and its Role in Regulating the Financial System, Securities Market Regulation in India, Structure of Capital Markets in India Ethical and Welfare-Oriented Financial Governance.**
UNIT III	**Credit Rating, Depository Services and other financial services:** Credit Rating: Meaning and Importance; Rating Process and Methodology; Limitations of Credit Rating; Future of Credit Rating in India, Hire-purchase: Meaning and Importance; Hire-purchase and Credit Sale; Hire-purchase and Installment Sale; Legal Framework; Taxation Aspects of Hire-purchase; Banks and Hire-purchase Business; Bank Credit for Hire-purchase Business.
UNIT IV	**Leasing and Hire-purchase services** Leasing and Hire-purchase; Legal Aspects of Leasing, Venture Capital: Meaning and Significance; Venture Capital Guidelines; Methods of Venture Financing. Factoring-Meaning and Significance; Modus-Operandi; Terms and Conditions; Types of Factoring; Factoring Vs. Discounting; Forfaiting – Meaning and Significance, Working of Forfaiting; Factoring Vs. Forfaiting, Development Banks – Objectives-Functions; Investment Institution – UTI and Other Mutual Funds; Organization, Management; Functions and Working of International Financial Institutions – International Monetary Fund (IMF) International Bank for Reconstruction and Development (IBRD), International Development Agency (IDA) and Asian Development Bank (ADB).
Case studies and assignments based on above-mentioned curriculum with special reference to Indian Knowledge System (IKS)	
Text Books:	
•	Varshney, P.N.: Indian Financial System, Sultan Chand & Sons, New Delhi
•	Khan, M.Y.: Indian Financial System, Tata McGraw Hill, Delhi.
•	Bhole, L. M. Financial Markets and Institutions, Tata McGraw Hill, Delhi.
Reference Books:	
•	Mishra, S. K., & Mishra, P. (2022). *Indian financial system* (10th ed.). Himalaya Publishing House.
•	Hamptan, JJ, Financial Decision Making – Concepts, Problems and Cases, Prentice Hall, New Delhi
•	M.A. Kohali, Financial Services in India, Digvijay Publications, Nashik.
•	Bhole, LM, Financial Services in India and Market-Structures, Growth and Innovation, Tata Mcgraw Hill Publishing Co., New Delhi.
•	Anderton, Brian, Current Issues in Financial Services, Macmillan Press, London.
•	Sadak, H, Mutual Funds in India, Saga Publications, New Delhi.
•	Ramu, Shiva, S, Global Financial Services Industry, South Asia Publication, Delhi
•	Avdhani: Investment and Securities markets in India, Himalaya Publications, Delhi.
•	Verma JC: Guide to Mutual Funds and Investment Portfolio, Bharat Publishing House, New Delhi.
•	Ghosh, D: Banking Policy in India, Allied Publications, Delhi.

•	Giddy, I.H.: Global Financial Markets, A.I.T.B.S., Delhi.
•	M.Y. Khan, Financial Services, Tata Mc Graw Hill Publication Co., New Delhi.
•	Reserve Bank of India, Various Reports, RBI Publication, Mumbai.
•	Rose Peter S. and Donal R. Fraser, Financial Institutions, Business Publications, Texas.
•	Averbach, Robert D: Money, Banking and Financial Markets; Macmillan, London.
e- Resources	
•	https://onlinecourses.swayamac.in/imb22_mg27/preview
•	https://onlinecourses.swayamac.in/cec22_mg18/preview
•	https://onlinecourses.swayamac.in/imb22_mg36/preview
•	https://onlinecourses.swayamac.in/e-learning/preview/imb26_mg103
Topics for Project based learning:	
•	Report writing on regulatory framework Develop of Indian Financial System
•	Role of Commercial Banks in emerging money market instruments development
•	Case study on Underwriting procedure and Capital Issues in India
•	Report writing on functioning of Securities and Exchange Board of India
•	Case study of Report Credit Rating procedure and its Explanation
•	Model of Hire-Purchase System and procedure in Indian scenario
•	Empirical Evidence of Venture Capital and application of Venture financing
•	Presentation on Functioning of International Monetary Fund

Group – B: Human Resource Management		
Course: Corporate HRD (Theory)		
Course Code: 6.5 ODLCOM06		
Examination Scheme	**End Semester Examination:** 70 Marks **Internal Assessment:** 30 Marks	**Total Credits :**4
Course Pre-requisites: The student should have knowledge of		
•	Basic concepts of human resource management and organisational behaviour.	
•	Fundamental principles of management, employee development, and organisational effectiveness.	
Course Objective:		
•	To familiarise students with the concepts, processes, and practices of corporate human resource development, including career planning, training, empowerment, performance management, and HRD audit, to enhance employee competencies and organisational effectiveness.	
Course Outcomes: The student will be able to		
•	Explain the genesis, philosophy, objectives, functions, and processes of human resource development, including HRD skills, climate, instruments, and the role of top management in organisations.	
•	Analyse HRD subsystems, HRD outcomes, career planning and development processes, career stages, counselling practices, and employee empowerment in relation to organisational effectiveness.	
•	Evaluate training methods, training system development, training effectiveness, team building, multiskilling, and lean thinking for improving employee competencies and organisational productivity.	
•	Analyse performance management systems, assessment centres, 360-degree performance appraisal, potential appraisal, and HRD audit procedures, including the preparation of an HRD audit report.	
Course Content		
UNIT-I	**Human Resource Development:** Genesis, Philosophy and Concept of HRD; Objectives and Significance of HRD in the Globalization Era; HRD Skills; HRD Climate; Functions of a Modern HRD Department; Role of Chief Executive in HRD. Steps in HRD Process; HRD Instruments	
UNIT-II	**HRD Sub System, Career Planning and Empowerment:** Classical and Modern Subsystems of HRD; HRD Outcomes, Outcomes and Organisational Effectiveness. Concept and Rationale of Career Planning and Career Development; Career Stages; Process of Career Planning and Development; Effective Career Planning; Counseling for Career Planning; Concept and Process of Empowerment.	

UNIT - III	**Training, Team Building, Multiskilling and Lean Thinking:** Modern Concept of Training; Types of Training; New Roles/Holds of Training; Building a Training System; Measuring Effectiveness of Training; Concepts of Multiskilling and Lean Thinking.
UNIT -IV	**Performance Management and HRD Audit :** Concept, Components and Process of Performance Management; Assessment Centres and 360 Degree Performance Appraisal; Concept and Significance of Potential Appraisal and Development; HRD Audit - Concept and Key Audit Areas; Preparation of HRD Audit Report.

Reference Books:

- Ahmad, A. (1980). Developing Effective Organisation. Sri Ram Centre for Industrial Relations, New Delhi.
- Dayal, I. (1970). Management Training Organisation. Prentice Hall, New Delhi.
- Famularo, J. J. (1987). Handbook of Human Resource Management. McGraw-Hill, Singapore.
- French, W. L., & Bell, C. H. (1995). Organisation Development. Prentice-Hall, New Delhi.
- Ghosh, B. (2000). Human Resource Development and Management. Vikas Publishers.
- Harvey, D. F., & Brown, D. R. (1990). An Experimental Approach to Organization Development. Prentice-Hall, Englewood Cliffs, NJ.
- Hersey, P., & Blanchard, H. B. (1989). Management of Organisational Behaviour: Utilising Human Resources. Prentice Hall, New Delhi.
- Huse, F. E., & Cummings, T. C. (1985). Organisation Development and Change. West, New York.
- Khandelwal, A. (1988). Human Resource Development in Banks. Oxford & IBH, New Delhi.
- Nadler, L. (Ed.). (1980). Corporate Human Resources Development. Van Nostrand Reinhold.
- Pareek, U., & Rao, T. V. (1981). Designing and Planning Human Resource Systems. Oxford & IBH, New Delhi.
- Pareek, U., & Sisodia, V. (1999). HRD in the New Millennium. Tata McGraw-Hill Publishing Co. Ltd., New Delhi.
- Pareek, U., Rao, T. V., & Pestonjee, D. M. (1981). Behavioural Processes in Organisations. Oxford & IBH, New Delhi.
- Rao, T. V., & Pereira, D. P. (1985). Recent Experiences in HRD. Oxford & IBH, New Delhi.
- Rudrabasavaraj, M. N. (1977). Executive Development in India. Himalaya Publishing House, New Delhi.

Course: Labour Welfare and Social Security (Theory)

Course Code: 6.5 ODLCOM07

Examination Scheme	**End Semester Examination:** 70 Marks **Internal Assessment:** 30 Marks	**Total Credits :**4

Course Pre-requisites: The student should have knowledge of

- Basic concepts of management, human resource management, and industrial relations.
- Fundamental principles of labour rights, employee welfare, and the role of government in protecting workers' interests.

Course Objective:

- To familiarise students with the concepts, principles, and practices of labour welfare and social security, including the constitutional provisions, labour welfare legislation, the role of the International Labour Organisation (ILO), and social security measures for workers in India.

Course Outcomes: The student will be able to

- **Explain** the concept, objectives, scope, and types of labour welfare, including statutory and non-statutory welfare measures and the roles of various agencies involved in labour welfare.
- **Analyse** the constitutional provisions relating to labour welfare in India, the major welfare provisions of the Factories Act, 1948, and the Mines Act, 1952, and the significance of workers' education.
- **Examine** the structure, functions, and role of the International Labour Organisation (ILO) in promoting labour welfare and social security and distinguish between social assistance and social insurance.
- **Evaluate** the major provisions of social security legislation in India, including the Employees' State Insurance Act, 1948, the Employees' Provident Funds and Miscellaneous Provisions Act, 1952, the Workmen's Compensation Act, 1923, and the Maternity Benefit Act, 1961, in the context of labour welfare.

Course Content	
UNIT-I	**Labour Welfare:** Concept, Objectives and Scope of Labour Welfare; Types of Labour Welfare-Statutory and Non-Statutory; Agencies of Labour Welfare Work.
UNIT-II	**Labour Welfare in India:** Labour Welfare under Constitution of India; Main Provisions of the Factories Act, 1948 and the Mines Act, 1952 Regarding Labour Welfare; Workers' Education in India.
UNIT - III	**International Labour Organisation in Pursuit of Labour Welfare and Social Security:** ILO: Structure and Functions ILO and its Role in Labour Welfare. Social Security: Concept, Need and Significance of Social Security; Types of Social Security; Social Assistance and Social Insurance.
UNIT -IV	**Social Security in India:** Main Features and Provisions of the Employees State Insurance Act, 1948; The Employees' Provident Funds and Miscellaneous Provisions Act, 1952; The Workmen's Compensation Act, 1923 The Maturity Benefit Act, 1961 with regard to Labour Welfare.

Reference Books:

- Kothari, G. M. (1987). A Study of Industrial Law, Vol. I and II. Bombay: N. M. Tripathi.
- Malik, P. L. (1993). Handbook of Labourer and Industrial Law. Lucknow: Eastern Book Company.
- Saini, Debi S. (1994). Redressal of Labour Grievances Claims and Disputes. New Delhi: Oxford & IBH.
- Saini, Debi S. (Ed.). (1995). Labourer Law, Work and Development. New Delhi: Westhill Publishing House.
- Sahary, H. K. (1988). Labour and Social Laws of India. Calcutta: Eastern Law House.
- Srivastav, S. C. (1985). Social Security and Labour Laws. Lucknow: Eastern Book Co.
- Sarma, A. M. (1995). Aspects of Labour Welfare & Social Security.
- Saxena, R. C. Labour Problems & Social Welfare.
- Bhagoliwal, T. N. Economics of Labour & Worker's Participation in Management.
- Tyagi, B. P. Labour Economics and Social Welfare.
- Government of India. (1969). Report of the National Commission on Labour. Ministry of Labour and Employment, New Delhi.
- Singh, N. K. Dimensions of Personnel Management. Vani Educational Books, New Delhi.
- Nair, N. G., & Nair, Latha. Personnel Management and Industrial Relations. S. Chand & Co.

Course: Labour Legislation in India – I (Theory)		
Course Code: 6.5 ODLCOM08		
Examination Scheme	**End Semester Examination:** 70 Marks **Internal Assessment:** 30 Marks	**Total Credits :**4

Course Pre-requisites: The student should have knowledge of	
•	Basic concepts of labour welfare, human resource management, and industrial relations.
•	Fundamental principles of workers' rights, employment conditions, and the role of labour laws in regulating employer–employee relationships.
Course Objective:	
•	To familiarise students with the objectives, principles, and historical development of labour legislation in India, with particular emphasis on the legal provisions governing working conditions, industrial disputes, wage regulation, and apprenticeship training.
Course Outcomes: The student will be able to	
•	**Explain** the objectives, need, principles, and historical development of labour legislation in India and examine the significance of labour law awareness among workers.
•	**Analyse** the objectives, scope, and major provisions of the Factories Act, 1948, relating to workers' rights, health, safety, welfare, working hours, leave, penalties, and enforcement procedures.
•	**Examine** the provisions of the Industrial Disputes Act, 1947, concerning the prevention and settlement of industrial disputes, dispute resolution authorities, strikes, lock-outs, unfair labour practices, and penalties.
•	**Evaluate** the provisions of the Payment of Wages Act, 1936, the Minimum Wages Act, 1948, and the

	Apprentices Act, 1961, with reference to wage payment, permissible deductions, minimum wage fixation and revision, enforcement mechanisms, and apprenticeship training.
Course Content:	
UNIT-I	**Labour Legislation:** Objectives, Need and Principles of Labour Legislation; Historical Development of Labour Legislation in India; Labour Laws Awareness among Workers in India**.**
UNIT-II	**Factories Act, 1948:** Objectives and Scope of the Act; Rights of Workers; Provisions Regarding Health, Safety and Welfare of the Workers; Provisions Regarding Working Hours, Leave, Penalties and Procedures.
UNIT - III	**Industrial Disputes Act, 1947:** Objectives and Scope of the Act; Authorities for Prevention and Settlement of Disputes; Strikes and Lockouts; Unfair Labour Practices and Penalties.
UNIT -IV	**Payment of Wages Act, 1936 and Minimum Wages Act, 1948:** Objectives of the Payment of Wages Act, 1936; Rules for Payment of Wages; Deductions from Wages; Enforcement of the Payment of Wages Act, 1936. Objectives and Scope of the Minimum Wages Act, 1948; Fixation and Revision of Minimum Rates of Wages; Fixing Hours of Normal Working Day; Enforcement of the Act. The Apprentices Act, 1961: Salient Features and Main Provisions.
Reference Books:	
•	Kothari, G. M., A Study of Industrial Law, Vol. I and II, Bombay, N. M. Tripathi, 1987.
•	Malik, P. L., Handbook of Labourer and Industrial Law, Lucknow, Eastern Book Company, 1993.
•	Saini, Debi S., Redressal of Labour Grievances Claims and Disputes, New Delhi, Oxford & IBH, 1994.
•	Saini, Debi S. (Ed.), Labourer Law, Work and Development, New Delhi, Westhill Publishing House, 1995.
•	Sahary, H. K., Labour and Social Laws of India, Calcutta, Eastern Law House, 1988.
•	Srivastav, S. C., Social Security and Labour Laws, Lucknow, Eastern Book Co., 1985.
•	Sarma, A. M., Aspects of Labour Welfare & Social Security.
•	Saxena, R. C., Labour Problems & Social Welfare.
•	Bhagoliwal, T. N., Economics of Labour & Worker's Participation in Mgmt.
•	Tyagi, B. P., Labour Economics and Social Welfare.
•	Government of India, Report of the National Commission on Labour, Ministry of Labour and Employment, New Delhi, 1969.

Group – C: Marketing		
Course: Consumer Behaviour (Theory)		
Course Code: 6.5 ODLCOM09		
Examination Scheme	**End Semester Examination:** 70 Marks **Internal Assessment:** 30 Marks	**Total Credits :**4
Course Pre-requisites: The student should have knowledge of		
•	Basic concepts of marketing management and consumer markets.	
•	Fundamental principles of human behaviour, motivation, and the factors influencing purchasing decisions.	
Course Objective:		
•	To familiarise students with the concepts, theories, and determinants of consumer behaviour, including consumer motivation, personality, perception, learning, attitudes, and socio-cultural influences, to develop an understanding of individual and organisational purchasing decisions.	
Course Outcomes: The student will be able to		
•	**Explain** the concept, significance, and applications of consumer behaviour and analyse the factors influencing individual and organisational consumers, their decision-making processes, and consumer research methods.	
•	**Analyse** consumer motivation, needs, goals, personality characteristics, self-image, and motivational theories to understand their influence on consumer preferences and purchasing behaviour.	
•	**Examine** the concepts and theories of consumer perception, learning, and attitude formation, including perceptual influences, attitude models, cognitive dissonance, and attribution theory, in the context of	

	consumer decision-making.
•	**Evaluate** the influence of reference groups, family, social class, culture, subcultures, and the diffusion and adoption processes on consumer behaviour and purchasing decisions.
Course Content:	
UNIT-I	**Consumer Behaviour:** Concept and Need for Study of Consumer Behaviour. Application of Consumer Behaviour: Factors Affecting Consumer Behavior: Individual Consumer Features of Individual Consumers; Consumer Decision-making Process; Organizational Consumer-Concept, Characteristics and Types of Organisational Consumer; Organizational Consumer Decision-making Process: Consumer Research.
UNIT-II	**Consumer Motivation and Personality:** Motivation -Concept of Motivation, Needs and Goals: Dynamic Nature of Motivation: Hierarchy of Needs: A Trio of Needs: Major Aspects of Motivation Research: Personality Concept and Characteristics; Stages in the Development of Personality; Self and Self-image.
UNIT - III	**Consumer Perception, Learning and Attitude:** Concept and Elements of Perception; Factors Influencing Perception; Dynamics of Perception; Consumer Imagery; Concept, Process and Theories of Learning; Concept and Characteristics of Attitude; Factors Involved in Attitude Formation: Models of Attitude; Cognitive Dissonance and Attribution Theories.
UNIT -IV	**Consumer in Socio-Cultural Settings:** Reference Groups; Family Influences and Life Cycle; Social Class and its Measurement; Cultural Influence on Consumer Behaviour; Subcultures and Consumer Behaviour; Diffusion Process; Adoption Process.
Reference Books:	
•	Mahajan B. M.: Consumer Behaviour in India, Concept Publishing Company, New Delhi.
•	Engles, Kollat, Blocksell & Hott: Consumer Behaviour, Richard and Wisdom, Landon.
•	Peter D. Basut, Herold H. Kasarjian: Consumer Behaviour, Prentice Hall of India Ltd.
•	Leon G. Schiffman, Kanuk L. L. & Ramesh Kumar S.: Consumer Behaviour, Pearson Education.
•	Dravid L. Landan & Albert J. Della Bitta: Consumer Behaviour, Tata McGraw-Hill, New Delhi.
•	Frank R. Kardes: Consumer Behaviour and Managerial Decision Making, Prentice Hall of India, New Delhi.
•	Gupta & Sumitra Pal: Consumer Behaviour: An India Perspective Text & Cases.
•	Blackwell R. D., Miniard P. W. & James F. Engel: Consumer Behaviour, Cengage Learning.

Course : Sales Management (Theory)		
Course Code: 6.5 ODLCOM10		
Examination Scheme	**End Semester Examination:** 70 Marks **Internal Assessment:** 30 Marks	**Total Credits :**4

Course Pre-requisites: The student should have knowledge of	
•	Basic concepts of marketing management, personal selling, and sales promotion.
•	Fundamental principles of management, organisational structure, and human resource management.
Course Objective:	
•	To familiarise students with the principles, strategies, and practices of sales management, including sales organisation, sales force recruitment and development, sales budgeting, performance control, and international sales management, to enhance sales effectiveness and organisational performance.
Course Outcomes: The student will be able to	
•	**Explain** the concepts, significance, and functions of sales management and analyse personal selling objectives, selling strategies, theories of selling, and sales organisation structures.
•	**Analyse** the processes of recruitment, selection, training, motivation, compensation, and performance control of sales personnel to improve sales force effectiveness.
•	**Evaluate** sales budgeting procedures, sales quotas, sales territories, sales control techniques, sales audits, sales analysis, and marketing cost analysis for effective sales planning and performance monitoring.
•	**Examine** the principles and practices of international sales management, including international sales

	strategies, recruitment and training of overseas sales personnel, sales compensation, sales presentations, and salesperson evaluation and control.
Course Content:	
UNIT-I	**Sales Management:** Concept and Significance of Sales Management; Setting Personal Selling Objectives; Formulating Personal Selling Strategy; Steps Involved in Effective Selling, Theories of Selling. Determining Sales Related Marketing Policies; Organising Sales Department: Goals of Sales Organization, Steps in Setting up Sales Organization; Types of Sales Organization Structure
UNIT-II	**Sales Force Management:** Recruitment, Selection and Training of Sales Personnel; Motivating Sales Personnel; Compensating Sales Personnel; Types of Salesmen; Personal Qualities of a Successful Salesman; Sales Meetings and Sales Contests; Controlling Sales Personnel.
UNIT - III	**Controlling Sales Efforts:** Sales Budget-Purposes, Form and Contents of Sales Budget and Budgetary Procedure; Quotas and Sales Territories; Sales Control - Sales Audit, Sales Analysis Marketing Cost Analysis.
UNIT -IV	**International Sales Management:** Need for International Sales Management; Head Office Influence on Overseas Selling Activities; Formulating Sales Strategies at National Level; Recruitment, Selection and Training of International Sales Personnel; Sales Compensation; Sales Presentation; Salesperson's Evaluation and Control.
Reference Books:	
•	Still R.R., Cundiff E.W. & Govoni N.A.P.: Sales Management: Decision, Strategies and Cases, Prentice Hall of India.
•	Douglas J. Dalrymple, William L. Cron & Decarlo T.E.: Sales Management, John Willey & Sons.
•	Gerald L. Manninus & Barry L. Reece: Sellers Today: Creditors Customers Value, Pearson Education.
•	Sontakki C.N.: Advertising and Sales Management, Kalyani Publishers.
•	Ruchika Jain: Sales Management, Book Enclave, Jaipur.

Course : International Marketing Management (Theory)		
Course Code: 6.5 ODLCOM11		
Examination Scheme	**End Semester Examination:** 70 Marks **Internal Assessment:** 30 Marks	**Total Credits :**4

Course Pre-requisites: The student should have knowledge of	
•	Basic concepts of marketing management, marketing mix, and domestic marketing practices.
•	Fundamental principles of international business, global trade, and business environment.
Course Objective:	
•	To familiarise students with the concepts, strategies, and practices of international marketing, including international market research, market selection, product and pricing decisions, distribution channels, logistics, and international advertising, to develop an understanding of marketing operations in the global business environment.
Course Outcomes: The student will be able to	
•	**Explain** the concept, scope, and significance of international marketing and analyse its differences from domestic marketing, the factors influencing international marketing operations, the stages of international marketing involvement, and the role of multinational corporations.
•	**Analyse** international market opportunities using international marketing information systems and research methods, including research processes, primary and secondary data collection, and challenges associated with conducting research in developing countries.
•	**Evaluate** international marketing decisions relating to market selection and entry, product standardisation and adaptation, branding, new product development, international pricing, countertrade, and dumping.
•	**Examine** international distribution and communication strategies, including distribution channel selection, channel member management, international logistics, freight forwarding, international advertising, media planning, and internet marketing.
Course Content:	

UNIT-I	**International Marketing:** Concept, Scope and Significance of International Marketing; International Marketing Vs. Domestic Marketing; Factors Affecting International Marketing Tasks; Stages of International Marketing Involvement; Multinational Corporations and their Role in International Marketing. Coordination and Control of International Marketing Operations
UNIT-II	**Assessing International Market Opportunities:** International Marketing Information System Concept, Scope and Significance; Establishing Information System; International Marketing Research - Concept, Scope and Significance; Process of International Marketing Research; Collection of Primary and Secondary Data; Problems of Gathering Primary Data; International Marketing Research in Developing Countries.
UNIT - III	**International Marketing Decisions:** Market Selection and Entry Decisions; Product Strategy for International Markets - Standardization Vs. Adoption; Branding Decisions; Developing New Products for International Market; International Pricing Concept, Significance, Factors and Methods; Countertrade as a Pricing Tool - Types of Counter-trade Problems involved in Countertrading; Dumping.
UNIT -IV	**International Distribution System:** Channel of Distribution Structures; Distribution Patterns; International Channel of Distribution Alternatives; Factors Affecting Choice of Channels; Locating, Selecting and Motivating Channel Members; International Logistics; Freight Forwarder; International Advertising-Challenges Involved in International Advertising; Factors of Media Planning. International Communication Process; International Advertising and Internet Marketing.

Reference Books:

•	Michael R. Czinkota, I.A. Ronkainen: International Marketing, Thomson, Southwestern.
•	Sak Onkvisit & John J. Shaw: International Marketing, Pearson Education.
•	Vasudeva P.K.: International Marketing, Excel Book.
•	Varshney R.L. & Bhattacharya B.: International Marketing Management: An Indian Perspective, Sultan Chand & Sons, New Delhi.
•	Francis Cherunilam: International Marketing, Himalaya Publication, New Delhi.
•	Philip R. Cateora & John L. Graham: International Marketing, Tata McGraw-Hill, New Delhi.

PROGRAMME: M.COM. – SEMESTER IV

Course Name: **Strategic Management (Theory)**		
Course Code: **6.5 ODLCOM12**		
Examination Scheme	**End Semester Examination:** 70 Marks **Internal Assessment:** 30 Marks	**Total Credits :**4

Course Pre-requisites: The student should have knowledge of	
•	Basic knowledge of strategy formulation and evaluation related to corporate sector.
•	Basic knowledge of corporate economic structure
Course Objective:	
•	To provide students with knowledge of Strategic Management and to enable them to develop appropriate strategies for Business Enterprises.
Course Outcomes: The student will be able to	
•	Understand strategic management concepts, vision, mission and decision-making approaches with application of Chanakya Niti principles in contemporary corporate management.
•	Understand the various strategic analysis and its evaluation.
•	Assess the various strategic options/ Departmental feasible strategies in business scenarios.
•	Know the process of effective implementation and evaluation techniques of corporate strategies.
Course Content:	
UNIT I	**Indian Knowledge System for strategic decisions.** **Concept and Importance of Strategic Management; strategic thinking and decision-making using Panchatantra, Overview of Chanakya contribution: Introduction to Chanakya Niti, ethical principles in Chanakya Niti, Governance and Leadership in Chanakya Niti and Chanakya's views on resource management. Strategic planning and implementation in Indian scripture.**
UNIT II	**Strategic Analysis** External Assessment- Porter's 5 Competitive Forces. Industry Analysis - The External Factor Evaluation (EFE) Matrix, Competitors Analysis, the Competitive Profile Matrix (CPM). Internal Assessment- Resource Based View (RBV). SWOT Analysis The Value Chain and the Internal Factor Evaluation (IEF).
UNIT III	**Strategic Options** Porter's Generic Strategies Integration Strategies, Intensive Strategies. Diversification and Differentiation Strategies, Functional Strategy- Manufacturing, Financial, Marketing, Human Resource, Research and Development.
UNIT IV	**Strategy Implementation & Evaluation** Organising Implementation-Staffing, Leading and Job Design. Relationship between Strategic Formulation and Implementation Strategy Implementation for international business. Strategy Evaluation - Concept, Types of Strategic Control, Techniques of Evaluation and Control.
Case studies and assignments based on above-mentioned curriculum with special reference to Indian Knowledge System (IKS)	
Text Books:	
•	Fred David: Strategic Management, Prentice Hall, New Delhi
•	Hitt, Hoskinsson & Ireland: Management of Strategy – Concepts and cases, Southwestern Cengage Learning
•	Wheelen & David Hunger: Strategic Management & Business Policy, Prentice Hall, New Delhi
•	Gupta, Golakota & Srinivasan Business Policy and strategic management, Prentice Hall, New Delhi
•	Srinivasan, Strategic Management: The Indian Context, Prentice Hall, New Delhi
Reference Books:	
•	Pearce, Rovinson & Richard: Strategic Management, Tata McGraw Hill
•	Ghemawat, Pankaj: Strategy & the Business Landscape, Pearson, New Delhi
•	Thompson & Strickland: Crafting & Executing Strategy Tata McGraw Hill
•	Hamel, Gary: Leading the Revolution, Harvard University. Press
e- Resources	

•	https://onlinecourses.swayamac.in/
•	https://epgp.inflibnet.ac.in/
•	https://nptel.ac.in/courses/110108047
Topics for Project based learning:	
•	Team activities with role modeling techniques.
•	Prepare the report on corporate strategies and Ethics of two different sector companies
•	Case studies to enhance decision making skills.
•	Case study of SWOT analysis of sick public sector enterprises.
•	PESTEL analysis of a corporation with reference to current situation of economy
•	Group discussion on strategies failure of organization
•	Project on a new startup and its corporate, business, functional, and operational level strategy
•	Evaluate the corporate strategy of two rival corporation

Group – A: Accounting & Finance		
Course Name: **Advanced Auditing (Theory)**		
Course Code: **6.5 ODLCOM13**		
Examination Scheme	**End Semester Examination:** 70 Marks **Internal Assessment:** 30 Marks	**Total Credits :**4
Course Pre-requisites: The student should have knowledge of		
•	Fundamental of auditing and auditing standards along with preparation of audit report.	
•	Company regulatory framework, financial statements, cost accounting	
Course Objective:		
•	To develop advanced understanding of auditing practices, including company, cost and management audits, while integrating ethical and accountability principles from Indian Knowledge Systems.	
Course Outcomes: The student will be able to		
•	Critically evaluate the principles and procedures of company audit and interpret statutory requirements related to auditing under company law.	
•	Analyse the concepts, procedures and reporting requirements of cost audit for effective cost control and financial transparency.	
•	Assess the objectives, techniques and applications of management audit for improving organizational efficiency and managerial performance.	
•	Examine ancient Indian auditing practices and financial accountability systems and relate them to modern auditing principles and ethical governance.	
Course Content:		
UNIT I	**Company Audit** **Auditing-meaning, Objective and ancient Indian/Kingdom systems of auditing,** Introduction to Statements on Standard Auditing Practices. Provisions of the Companies Act, 1956 as Regards to Maintenance of Books of Accounts and Registers; Audit of Share Capital; Audit of Reserves and Surplus; Audit of Debentures; Audit of Public Deposits; Audit of Investment. Preparation of Company Audit Report	
UNIT II	**Cost Audit** Definition and Objective; Cost Audit vis-à-vis Financial Audit; Advantages and Criticism against Cost Audit; Cost Auditor–Qualifications and Appointment Cost Audit Procedure – Material, Labour, Overheads, Depreciation, Work-in-progress and Stores and Spare Parts; Preparation of Cost Audit Report.	
UNIT III	**Management Audit** Definition, Objectives, Need for and Importance of Management Audit; Management Auditor – Qualifications and Appointment; Techniques of Management Audit; Management Audit Vs. Financial Audit; Audit of Management Functions – Production, Personnel, Finance and Accounts, Selling and Distribution, General Management; Preparation of Management Audit Report.	

UNIT IV	**Auditing Practices, Ethics and Reporting in Ancient Indian Administration Indian Auditing Practices, Treasury and Revenue Audit in ancient times, Performance Audit of State Departments: mines, agriculture, forests and trade, Role of honesty, transparency and adherence to Dharma in auditing, Reporting in Ancient Indian Auditing: described in the Arthashastra. Environmental Audit; Quality Audit.**
Case studies and assignments based on above-mentioned curriculum with special reference to Indian Knowledge System (IKS)	
Text Books:	
•	Jagdish Prakash: Auditing- Principles, Practice & Problems, Prayag Pustak Bhavan, Allahabad.
•	Tandan B.N.: Auditing- Principles and Practice, Sultan chand & Sons, New Delhi.
•	Basu S.K.: Auditing- Principles and Techniques, Pearson Educatuon.
•	Sharma S.D.: Auditing- Principles and Practice, Taxmann Allied Service Ltd.
Reference Books:	
•	Kamal Gupta: Contemporary Auditing, TMH Publishing House, New Delhi.
•	Sharma T.R.: Auditing- Principles and Problems, Shahitya Bhavan, Agra
•	Porwal and Kapoor: Auditing, Kitab Mahal, Allahabad.
•	Dinkar Pagare, Kishnadwala & others: Auditing- Principles and Practice, Sultan Chand & Sons, New Delhi
e- Resources	
•	https://www.icai.org/
•	https://www.icsi.edu/home/
•	https://icmai.in/icmai/index.php
Topics for Project based learning:	
•	Practical implication of audit on the financial statement of a corporation
•	Team Building for Audit of Educational Institution (University)
•	Identification of difference between pre and post audit report of financial statement.
•	Case study of audit failure of corporations, institutes, or organizing committee.
•	Project on changing fraud detection techniques with introduction of artificial intelligence in banking sector
•	Group discussion on professional ethics and professional skepticm.
•	Team activity on sample selection for audit of any organisation (role modeling)
•	Prepare set pattern of standard activities for auditing of profit and nonprofit organization.

Course Name: **Corporate Tax Planning and Management (Theory)**		
Course Code: **6.5 ODLCOM14**		
Examination Scheme	**End Semester Examination:** 70 Marks **Internal Assessment:** 30 Marks	**Total Credits :**4
Course Pre-requisites: The student should have knowledge of		
•	Basic knowledge of computation of tax, provisions and sources of income.	
•	Constraints of financial decision and corporate restructuring	
Course Objective:		
•	To develop an advanced understanding of corporate tax planning and management by analyzing tax implications of corporate decisions and integrating ethical and fiscal principles from the IKS with modern taxation practices.	
Course Outcomes: The student will be able to		
•	Understand corporate tax compliance procedures, distinguish tax planning/avoidance/evasion, evaluate business choices through Arthashastra's taxation nyāya (justice) principles.	
•	Examine the tax planning opportunities available in various financial and business decisions.	
•	Explore special corporate tax incentives for business/activities, comparing with Arthashastra's exemptions for productive sectors (krishi, vanikpatha).	
•	Identify tax planning in business restructuring, drawing parallels with ancient merger-like guild consolidations and dharmaśāstra penalty frameworks	
Course Content:		

UNIT I	**Fundamentals of Corporate Tax Planning and IKS** • **Meaning, objectives, and importance of tax planning** • **Tax planning, tax avoidance, and tax evasion: conceptual distinctions** • **Computation of taxable income of companies** • **Minimum Alternate Tax (MAT) and Dividend Distribution Tax (DDT)** • **Tax planning with reference to:** o **Choice of business location** o **Nature and form of organization of a new business** **Indian Knowledge System Perspective** • **Fiscal philosophy and taxation principles in the Arthashastra** • **Concept of revenue justice (nyāya) in taxation policy** • **Incentives and exemptions for new trade ventures and economic activities** • **Historical examples of location-based tax incentives for ports, trade routes, and marketplaces in classical Indian economic systems**
UNIT II	**Tax Planning and Business Decisions** Tax Planning Relating to Capital Structure Decision, Dividend Policy, Inter-Corporate Dividends and Bonus Shares. Tax Planning in Respect of Own or Lease; Sale of Assets Used for Scientific Research; Make or Buy Decisions, Repair, Replacement, Renewal or Renovation and Shutdown or Continue Decisions.
UNIT III	**Special Tax Provisions** Tax Provisions Relating to Free Trade Zones and Special Economic Zones, Tax Provisions Relating to Infrastructure Sector and Backward Areas; Tax Incentives for Exporters; 100% Export Oriented Units; Carry Forward and Set Off of Losses and Depreciation. • **Arthashastra trade incentives: Exemptions for exporters (pāṇyabandha), backward area development.** • **Historical parallels: Guild loss provisions, depreciation in bahi-khata accounting.**
UNIT IV	**Ethical Foundations of Taxation** • **Economic ethics and public finance in Indian philosophical traditions** • **Concept of proportional taxation and ability-to-pay principles Classical Indian Taxation Framework** • **Fiscal administration principles described in the Arthashastra by Kautilya.** • **Balanced taxation policies** • **Revenue collection methods** • **Role of state oversight in financial administration Corporate Governance and Compliance** • **Regulatory mechanisms in ancient administrative systems** • **Accountability and supervision in revenue collection Contemporary Relevance** • **Ethical corporate tax practices** • **Responsible tax planning and compliance in modern corporate governance**
Case studies and assignments based on above-mentioned curriculum with special reference to Indian Knowledge System (IKS)	
Text Books:	
•	Singhania, Vinod K and Singhania, Monika: Corporate Tax Planning and Business Tax Procedures, Taxmann, New Delhi.
•	Ahuja G.K. and Ravi Gupta: Corporate Tax Planning & Management (Bharat Law House, New Delhi)
•	Singhania, Vinod K.: Direct Tax Planning & Management (Taxman, Publication, New Delhi)
•	Singhania, V. K., & Singhania, M. (2026). Corporate tax planning and business tax procedures (Latest ed.). Taxmann Publications.
Reference Books:	
•	Singhania, Vinod K.: Direct Taxes: Law & Practice (Taxman, Publication, New Delhi)
•	Income Tax Rules, 196
•	Circulars Issued by C.B.D.T. Income Tax Act, 196
•	Lakhotia, R.N.: Corporate Tax Planning & Management (Vision Publications, New Delhi)
•	Kangle, R. P. (Ed. & Trans.). (2010). The Kautiliya Arthasastra (3 vols., 2nd ed.). Motilal Banarsidass.

	(Original work published ca. 300 BCE)
e- Resources	
•	https://onlinecourses.swayamac.in/
•	https://www.icai.org/
•	https://incometaxindia.gov.in/Pages/default.aspx
•	SWAYAM: "Arthashastra for Business & Taxation". https://onlinecourses.swayamac.in/
Topics for Project based learning:	
•	Case study on tax frauds and concealing.
•	Report on Best corporate tax practices.
•	Project on tax planning of new venture in special economic zone.
•	Practical perform the tax calculation provisions of a corporation's financial statements.
•	Practical on submission of ITR, GSTR and custom documents
•	Case study on tax planning of recent mergers and acquisitions of companies.
•	Group discussion on case studies of appeals and penalties
•	Group discussion on improvement of tax provisions of the country.
•	Arthashastra vs. Modern SEZ: Tax planning simulation for new Rajasthan venture using classical incentives.
•	Guild Merger Tax Case: Analyze recent M&A tax implications through śreṇi consolidation lens.
•	Case study on tax frauds and concealing.

Course Name: **Security Analysis and Portfolio Management (Theory)**		
Course Code: **6.5 ODLCOM15**		
Examination Scheme	**End Semester Examination:** 70 Marks **Internal Assessment:** 30 Marks	**Total Credits :**4

Course Pre-requisites: The student should have knowledge of	
•	Basic knowledge of stock market operation and economic industry and company factor
•	Analytical tools with respect to security, risk and investment
Course Objective:	
•	To enable the students to understand various techniques of analysis used in investment decisions, portfolio analysis and efficient portfolio management
Course Outcomes: The student will be able to	
•	Develop the evaluative skills of investment in financial securities and its process
•	Examine the fundamental and technical analytical techniques of financial securities to Identify the intrinsic value of the securities for investment and speculative decision.
•	Identify the types of risk associated with security prices, and formulation of strategy for diversification of risk and selection of optimum portfolio
•	Develop an understanding of derivatives, risk-return dynamics, and option pricing models while applying Indian Knowledge System (IKS) principles of Dharma, prudence, and analytical reasoning.
Course Content:	
UNIT I	**Security Investment Decisions** Nature and Scope of Investment Decisions in Indian Economic Thought (Arthashastra); Ethical Investment vs. Speculation (Manusmriti); Investment Approaches and Process based on Dharma principles (Bhagavad Gita); Features of Corporate Securities and Derivatives (Arthashastra's risk mitigation principles); Bank Deposits (Kosha); Mutual Fund Schemes; Life Insurance Policies, Gold and other Traditional Investment Opportunities. Modern regulatory institutions function as instruments of Dharma in financial markets (Securities and Exchange Board of India).
UNIT II	**Fundamental Analysis** Meaning and Scope of Fundamental Analysis; Economic Analysis and Economic Forecasting; Industry Analysis-Industrial Classification, Analysis of Industry Life Cycle and Industrial Indicators; Company Analysis-Analysis of Financial Statements; Estimation of Intrinsic Value of Shares-Traditional and Modern Methods. Meaning, significance and its Components; Technical Analysis vs. Fundamental Analysis; Traditional and Modern Tools of Technical Analysis -Point and Figures, Bar and Line Charts, Moving Averages and other Modern Tools; Limitations of Technical Analysis; Meaning and forms of Efficient Market Hypothesis.

UNIT III	**Risk analysis and Portfolio Management** Security Risk and Return Vs. Portfolio Risk and Return; Various Components of Risks Interest Rate Risk, Market Risk, Inflation Risk, Management Risk, Liquidity Risk and Systematic and Unsystematic Risks; Diversification of Risks. Portfolio Management Traditional and Modern Theory; Selection of Optimum Portfolio- Markowitz Model, Sharpe Model and Capital Asset Pricing Model (CAPM).
UNIT IV	**Derivatives and Risk Management** Meaning, Types of Derivatives – Future, Option, Swaps, Risk Return Trade-off, systematic and unsystematic risk, components of risk- marker risk, foreign exchange risk interest rate risk, liquidity risk, purchasing power risk. Meaning, trading and determinations of prices. Black-Scholas Options Pricing Model, Binomial Option Pricing Model.
Case studies and assignments based on above-mentioned curriculum with special reference to Indian Knowledge System (IKS)	
Text Books:	
•	Elton Edwin J, Gumber Martin J: Modern Portfolio Theory and Investment Analysis; John Wiley, New York
•	Avadhani, V.A: Security Analysis & Portfolio Management: Himalaya Publishing House
•	Fuller & Farrel: Modern Investment & Security Analysis, McGraw Hill, International Edition.
•	Fischer, D.E. and Jordan R.J.: Security Analysis and Portfolio Management, Prentice Hall, Delhi.
Reference Books:	
•	Sharpe, William F, Fordon J Alexander and J. V Bailly: Investments, Prentice Hall, Delhi.
•	Strong, Robert: Portfolio Theory and Capital Markets, McGraw Hill, New York.
•	Fabozzi, Frank J: Investment Management, Prentice Hall, International Edition, New York.
•	Barua, Raghunathan and Verma: Portfolio management, Tata McGraw Hill, Delhi.
•	Clark, James Francis: Investment – Analysis and Management, McGraw Hill, International
e- Resources	
•	https://epgp.inflibnet.ac.in/
•	https://onlinecourses.nptel.ac.in/noc21_mg99/preview
•	https://onlincourses.swayam2.ac.in
•	https://onlinecourses.swayam2.ac.in/e-learning/preview/imb26_mg103
Topics for Project based learning:	
•	Team activities on access to different websites of market data.
•	Case study on mechanism of new issue market
•	Technical Report on stock price movements of Pharma and Green-tech companies
•	Case study on major fall in the capital market.
•	Project on framing virtual portfolio by using CAPM model.
•	Group discussion of different financial risks prevailing in the market due to the current situation of the major economies.
•	Project on the selection of derivatives to reduce foreign exchange risk.
•	Empirical analysis of efficient market hypothesis

Group – B: Human Resource Management		
Course : Labour Legislations in India – II (Theory)		
Course Code: 6.5 ODLCOM16		
Examination Scheme	**End Semester Examination:** 70 Marks **Internal Assessment:** 30 Marks	**Total Credits :**4
Course Pre-requisites: The student should have knowledge of		
•	Basic concepts of labour welfare, industrial relations, and social security.	
•	Fundamental principles of labour legislation, employee welfare benefits, and statutory obligations of employers.	
Course Objective:		
•	To familiarise students with the objectives, provisions, and implementation mechanisms of major labour legislation in India relating to employees' compensation, provident funds, pension and insurance	

	schemes, medical benefits, bonus, and gratuity, with a view to understanding the legal framework for employee protection and social security.
Course Outcomes: The student will be able to	
•	**Explain** the objectives, scope, and major provisions of the Workmen's Compensation Act, 1923, including compensation rules, the theory of notional extension, occupational diseases, the role of commissioners, and appellate procedures.
•	**Analyse** the provisions of the Employees' Provident Funds and Miscellaneous Provisions Act, 1952, relating to provident fund contributions, pension schemes, deposit-linked insurance, recovery of amounts due from employers, and provisions concerning existing provident funds.
•	**Examine** the objectives, institutional framework, and major provisions of the Employees' State Insurance Act, 1948, including the functions of the Employees' State Insurance Corporation and Medical Benefit Council, contributions, benefits, the Employees' Insurance Court, and penalties.
•	**Evaluate** the provisions of the Payment of Bonus Act, 1965, and the Payment of Gratuity Act, 1972, relating to eligibility, disqualification, calculation and payment of bonus, minimum and maximum bonus, set-on and set-off of allocable surplus, determination and recovery of gratuity, and statutory penalties.
Course Content:	
UNIT-I	**Workmen's Compensation Act, 1923** Object and Scope of the Act; Rules Regarding Workmen's Compensation; Theory of Notional Extension; Occupational Diseases; Commissioners and Appeals.
UNIT-II	**Employees' Provident Fund and Miscellaneous Provisions Act, 1952:** Employees' Provident Fund Contributions; Employees' Family Pension Scheme; Employees' Deposit Linked Insurance Scheme; Mode of Recovery of Amount Due from Employers; Special Provisions Relating to Existing Provident Funds.
UNIT - III	**Employees' State Insurance Act, 1948:** Objectives, Employees' State Insurance Corporation, Medical Benefit Council; Employees' State Insurance Fund; Contributions; Benefits, Employees' Insurance Court and Penalties.
UNIT -IV	**Payment of Bonus Act, 1965 and Payment of Gratuity Act, 1972:** Payment of Bonus Act, 1965- Calculation of Bonus: Qualification and Disqualification for Bonus; Minimum and Maximum Bonus; Payment of Bonus- Set-on and Set-off of Allocable Surplus; Administration of the Act; Penalty and Offences. Payment of Gratuity Act, 1972- Scope and Application; Payment of Gratuity; Determination of the Amount of Gratuity; Recovery; Penalties.
Reference Books:	
•	Srivastava, S.C.: Industrial Relations and Labour Laws, New Delhi, Vikas, 1994.
•	Malik, P.L.: Handbook of Industrial Law, Lucknow, Eastern Book Company, 1993.
•	Kothari, G.M.: A Study of Industrial Law, Vol. I and II, Bombay, N.M. Tripathi, 1987.
•	Saini, Debi S. (ed.): Labour Judiciary, Adjudication and Industrial Justice, New Delhi, Oxford & IBH, 1994.
•	Saini, Debi S. (ed.): Cases on Labour Law—Minimum Conditions of Employment, New Delhi, Oxford & IBM, 1995.
•	Malhotra, O.P.: The Law of Industrial Disputes, Vol. I, Bombay, N.M. Tripathi, 1985.
•	Ghaiye, B.R.: Law and Procedure of Department Enquiry in Private and Public Sector, Lucknow, Eastern Law Company, 1994.
•	Srivastava, S.C.: Industrial Relations and Labour Laws, New Delhi, Vikas, 1994.

Course: Industrial Relations in India (Theory)		
Course Code: 6.5 ODLCOM17		
Examination Scheme	**End Semester Examination:** 70 Marks **Internal Assessment:** 30 Marks	**Total Credits :**4
Course Pre-requisites: The student should have knowledge of		
•	Basic concepts of human resource management, labour welfare, and organisational behaviour.	
•	Fundamental principles of labour legislation, trade unions, and employer–employee relationships.	

Course Objective:	
•	To familiarise students with the concepts, approaches, and practices of industrial relations in India, including trade unionism, collective bargaining, grievance redressal, industrial dispute resolution, workers' participation in management, and the role of the International Labour Organisation (ILO), with a view to understanding contemporary industrial relations challenges.
Course Outcomes: The student will be able to	
•	**Explain** the evolution, approaches, and constitutional framework of industrial relations in India and analyse the emerging challenges and trends affecting industrial relations in the era of globalisation.
•	**Analyse** the historical development, types, functions, and organisational structure of trade unions and examine the concepts, stages, prerequisites, and forms of collective bargaining in industrial organisations.
•	**Examine** disciplinary procedures, grievance redressal mechanisms, and the causes and manifestations of industrial conflicts, including strikes and lockouts, and evaluate the role of conciliation, arbitration, and other mechanisms in the settlement of industrial disputes.
•	**Evaluate** the forms, significance, and limitations of workers' participation in management and analyse the structure, functions, conventions, recommendations, and contribution of the International Labour Organisation (ILO) to industrial relations in India.
Course Content:	
UNIT-I	**Industrial Relation in India and Emerging Challenges:** Industrial Relation in India Evolution of Industrial Relations; Approaches to Industrial Relations; Contextual and Constitutional Framework: Industrial Relations Strategy; Future of Industrial Relations in India; Emerging Challenges-Emerging Trends in Industrial Relations in an Era of Globalization.
UNIT-II	**Trade Unionism and Collective Bargaining:** Trade Unions-Historical Evolution and Types of Unions; Growth and Development of Unions; Functions of Unions; National Level Federations; Trade Unions Act, 1926 and Recent Amendments; Collective Bargaining-Perspective, Concept, Stages and Prerequisites for Collective Bargaining Process and Types of Collective Bargaining Contracts.
UNIT - III	**Grievance Redressal Mechanisms and Regulations of Industrial Disputes:** Discipline Mechanisms- Judicial Approach to Discipline; Misconduct; Disciplinary Proceedings; Domestic Enquiries; Chargesheets; Conduct of Enquiry and Award of Punishments; Grievance Redressal Approaches and Nature of Grievances; Causes; Procedure and Grievance Redressal Mechanisms. Industrial Conflict- Nature of Conflicts and its Manifestations; Data Analysis; Labour Administration Machinery; Instruments of Economic Coercion; Strikes; Lockouts Inter Industry Propensity for Strikes; Strike Patterns; Arbitration; Conciliation; Regulations of Industrial Disputes-Contextual Framework, Object, Scheme, Industrial and Individual Disputes; Settlement of Disputes,
UNIT -IV	**Workers Participation and International Labour Organisation:** Workers Participation-Evolution and Nature of Participation; Forms of Participation; Impact of Participation; Prerequisites for Successful Participation; Limitation of Participation; Current Trends in Participation in Indian Industries; International Labour Organisation-Genesis of ILO; the Philadelphia Charter; Membership and Organization; Major Activities of the ILO; Convention and Recommendations ILO and India-Impact; Difficulties in the Adoption of Convention and Recommendations.
Reference Books:	
•	C. S. Venkata Ratnam (2001), Industrial Relations: Text and Cases, Oxford University Press, Delhi.
•	Debi S. Saini and Sami A. Khan (eds.) (2000), Human Resource Management: Perspectives for the New Era, Response Books (A Division of Sage), New Delhi.
•	Singh, B. P. and T. N. Chhabra, Personnel Management & Industrial Relations, Dhanpat Rai and Co. Pvt. Ltd., Delhi, 2000.
•	Dwivedi, R. S., Managing Human Resources: Industrial Relations in Indian Enterprises, Galgotia Publishing Company, New Delhi, 2000.
•	Michael Salamon (1998), Industrial Relations—Theory & Practice, Prentice Hall, London.
•	Paul Edwards (Ed.) (1995), Industrial Relations: Theory and Practice in Britain, Blackwell, Oxford.
•	E. A. Ramaswamy, The Rayon Spinners—Strategic Management of Industrial Relations, Oxford

	University Press, Delhi.
•	E. A. Ramaswamy (1997), Labour, Management & Society, Oxford University Press, Delhi.
•	Debi S. Saini, Redressal of Labour Grievances, Claims and Disputes, Oxford & IBH, New Delhi.
•	Greem, G. D., Industrial Relations, London Pitman, Second Edition.
•	Verma, Promod, Management of Industrial Relations, New Delhi, Oxford & IBH.
•	Pigou and Myers, Personnel Administration: A Point of View and a Method, 9th Edition, McGraw-Hill, Inc.
•	C. B. Memoria, Industrial and Labour Relations in India, Kitab Mahal, New Delhi.
•	N. G. Nair and Latha Nair, Personnel Management and Industrial Relations, S. Chand & Co., New Delhi.
•	S. C. Srivastava, Industrial Relations and Labour Laws, Vikas Publishers, New Delhi.

Course: Performance and Compensation Management (Theory)		
Course Code: 6.5 ODLCOM18		
Examination Scheme	**End Semester Examination:** 70 Marks **Internal Assessment:** 30 Marks	**Total Credits :**4

Course Pre-requisites: The student should have knowledge of	
•	Basic concepts of human resource management, organisational behaviour, and employee development.
•	Fundamental principles of performance appraisal, wage administration, and employee compensation.
Course Objective:	
•	To familiarise students with the concepts, methods, and practices of performance and compensation management, including performance appraisal, performance management systems, ethical performance assessment, wage and salary administration, executive compensation, reward strategies, and the legal framework governing employee remuneration.
Course Outcomes: The student will be able to	
•	**Explain** the objectives, processes, methods, and challenges of performance appraisal and analyse the roles of supervisors, performance feedback, employee responsiveness, and work–life balance in performance assessment.
•	**Analyse** the components, processes, and effectiveness of performance management systems and examine their relationship with employee development, performance documentation, organisational culture, rewards, feedback, and counselling.
•	**Evaluate** ethical approaches and alternative models of performance assessment, including the Balanced Scorecard, the EFQM Model, and Economic Value Added (EVA), to assess organisational and employee performance.
•	**Apply** the principles of wage and salary administration, compensation structure design, salary benchmarking, KRA and KPI development, incentive schemes, executive compensation, employee benefits, and reward strategies, while examining the relevant legal and tax provisions governing compensation.
Course Content:	
UNIT-I	**Performance Appraisal:** Need for Performance Appraisal, Realistic appraisal, Process and Methods of Performance Appraisal: Graphic Rating Scale, Alternative Ranking, Paired Comparison, Forced Distribution, Critical Incident, Narrative Forms, Computerized and Web-based, Problems in appraisal, Supervisor's role in appraisal, employees' responsiveness to performance feedback, achieving work/life balance.
UNIT-II	**Nature and scope of Performance Management System:** Process and elements of Performance Management, Effectiveness in Performance Management, Importance of documenting employee performance, Building a High-performance culture, Performance Management & Employee Development, Performance Management and Rewards, Performance Feedback and Counselling

UNIT - III	**Ethics in Performance Management:** Alternative models for Assessing Performance-Balance score card, EFQM Model, Outcome metrics–Economic Value Added (EVA)
UNIT -IV	**Wages & Salary Administration:** Theories of Wages & Salary, Salary Benchmarking, designing KRA & KPI, Determination of Inter and Intra-Industry Compensation Differentials, Internal and External Equity in Compensation System, Internal Pay Structure, Designing Pay Level, Pay Mix and Pay Structures–Grade and Pay structures: Types, Design and Implementation— Group/Individual Incentive.
UNIT - V	**Executive Compensation:** Benefit & Services–Rationale for employee benefits–Types of benefits, Choice of benefits. Developing Reward Policies, Factors affecting Reward, Management Policies in Service Sector, Process of Designing a Successful Reward Strategy
UNIT - VI	**Legal Aspects of Compensation:** Minimum wages Act, 1948, the Payment of wages Act, 1936: The Payment of Bonus Act, 1976. Equal Remuneration Act 1976, Determination of wages D.A. Wage Boards, Pay Commissions, Tax considerations, Flexible benefits/Cafeteria Plans, Pension Schemes, ESOP, Computations of taxable income, overtime etc.
Reference Books:	
•	Aguinis, H. *Performance Management*. Pearson Education. (Units I–III)
•	Armstrong, M. *Armstrong's Handbook of Performance Management: An Evidence-Based Guide to Delivering High Performance*. Kogan Page. (Units I–II)
•	Rao, T. V. *Performance Management and Appraisal Systems: HR Tools for Global Competitiveness*. Sage Publications (Response Books). (Units I–II)
•	Dessler, G., & Varkkey, B. *Human Resource Management*. Pearson Education. (Unit I, which closely follows Dessler's appraisal chapter, and Units IV–V)
•	Kaplan, R. S., & Norton, D. P. *The Balanced Scorecard: Translating Strategy into Action*. Harvard Business School Press. (Unit III)
•	Milkovich, G. T., Newman, J. M., & Gerhart, B. *Compensation*. McGraw-Hill Education. (Units IV–V)
•	Armstrong, M., & Murlis, H. *Reward Management: A Handbook of Remuneration Strategy and Practice*. Kogan Page. (Units IV–V)
•	Bhattacharyya, D. K. *Compensation Management*. Oxford University Press. (Units IV–VI, Indian context)
•	Padhi, P. K. *Labour and Industrial Laws*. PHI Learning. (Unit VI)

Group – C: Marketing		
Course: Advertising and Sales Promotion Management (Theory)		
Course Code: 6.5 ODLCOM19		
Examination Scheme	**End Semester Examination:** 70 Marks **Internal Assessment:** 30 Marks	**Total Credits :**4
Course Pre-requisites: The student should have knowledge of		
•	Basic concepts of marketing management, marketing communication, and consumer behaviour.	
•	Fundamental principles of promotion, branding, and the role of advertising in marketing activities.	
Course Objective:		
•	To familiarise students with the concepts, strategies, and practices of advertising and sales promotion management, including advertising planning, copywriting, media selection, budgeting, effectiveness measurement, public relations, and advertising regulations, to develop an understanding of their role in achieving organisational marketing objectives.	
Course Outcomes: The student will be able to		
•	**Explain** the concepts, functions, and significance of advertising and analyse advertising communication, perception processes, advertising objectives, the DAGMAR approach, and different types of advertising appeals.	

•	**Analyse** advertising strategy planning, advertising organisation structures, the role and functions of advertising agencies, advertiser–agency relationships, agency compensation, and the principles of advertising copywriting and layout design.
•	**Evaluate** advertising media selection, media scheduling, advertising budget approaches, budget determinants, and techniques for measuring advertising effectiveness.
•	**Examine** the concepts and techniques of sales promotion and public relations and analyse the social and economic effects of advertising, its influence on competition, and the regulatory framework governing advertising in India.

Course Content:

UNIT-I	**Advertising:** Concept, Functions and Significance of Advertising; Advertising Communication System and Perception Process; Setting Advertising Objectives; The DAGMAR Approach. Advertising Appeals - Concept, Classification and Essentials;
UNIT-II	**Advertising Strategy Planning:** Need for Advertising Strategy Planning; Steps Involved in Developing Advertising Strategy; Considerations in Developing Advertising Strategy; Advertising organization - Factors Considered and Organizational Approaches; Advertising Agency - Role and Functions; Organization of Agency; Advertiser and Agency Relationship; Agency Compensation. Advertising Copy - Copywriting and Structure of Copy; Advertising Layout - Concept, Functions and Principles.
UNIT - III	**Advertising Media and Budget:** Advertising Media - Principal Media; Media Selection Problems; Considerations in Media Selection; Media Scheduling; Advertising Budget - Approaches to Advertising Budget and Factors Influencing Budget; Measuring Advertising Effectiveness - Rationale and Techniques of Measurement.
UNIT -IV	**Sales Promotion and Public Relations:** Concept and Types of Sales Promotion; Concept and Tools of Public Relations; Social and Economic Effects of Advertising; Advertising and Competition; Advertising Regulations in India.

Reference Books:

•	Sandage C. H., Vernon Fryburger & Kim Rotzoll: Advertising Theory and Practices, Richard D. Irwin.
•	Batra, Myers & Aaker: Advertising Management, Prentice Hall of India.
•	Manendra Mohan: Advertising Management, Tata McGraw-Hill.
•	George E. Belch & Michael A. Belch: Advertising and Promotion, Tata McGraw-Hill.
•	William Wells, Sandra Moriarty & John Burnett: Advertising: Principles and Practices, Pearson Education.
•	Frank Jefkins: Advertising, Prentice Hall of India.
•	Tom Duncan: Principles of Advertising and IMC, Tata McGraw-Hill.
•	J. Jethwaney & Shruti Jain: Advertising Management, Oxford Press.
•	Sontakki C. N.: Advertising, Kalyani Publishers, New Delhi.

Course: Foreign Trade Management (Theory)		
Course Code: 6.5 ODLCOM20		
Examination Scheme	**End Semester Examination:** 70 Marks **Internal Assessment:** 30 Marks	**Total Credits :**4

Course Pre-requisites: The student should have knowledge of

•	Basic concepts of international business, economics, and international marketing.
•	Fundamental principles of international trade, foreign exchange, and the economic policies governing international transactions.

Course Objective:

•	To familiarise students with the concepts, theories, policies, procedures, and practices of foreign trade management, including India's foreign trade structure, export and import operations, trade financing, risk management, foreign exchange markets, and balance of payments, to develop an understanding of

	international trade operations and their significance in the global economy.
Course Outcomes: The student will be able to	
•	**Explain** the concepts, features, types, advantages, and limitations of foreign trade and analyse the major classical and modern trade theories, trade barriers, and international trade agreements.
•	**Analyse** the composition, direction, and development of India's foreign trade and evaluate the objectives and significance of India's Foreign Trade Policy, export promotion measures, trade incentives, and the roles of government agencies involved in foreign trade promotion.
•	**Apply** the procedures and documentation requirements of export and import transactions and examine foreign trade financing methods, international payment mechanisms, customs formalities, risk management practices, and the role of the Export Credit Guarantee Corporation of India (ECGC).
•	**Analyse** foreign exchange markets, exchange rate determination, factors influencing exchange rates, foreign exchange control mechanisms, international settlement systems, and the components and significance of the balance of payments.
Course Content:	
UNIT-I	**Foreign Trade:** Concept, Features and Importance of Foreign Trade; Types, Advantages and Limitations of Foreign Trade; Foreign Trade Vs. Home Trade; Problems Involved in Foreign Trade; Tariff and Non-Tariff Barriers; Trade Agreements; Important Classical and Modern Trade Theories.
UNIT-II	**India's Foreign Trade:** Broad Features, Composition and Direction of India's Foreign Trade; Impact of Economic Reforms on the Direction and Composition of India's Exports and Exports. Foreign Trade Policy- Need, Broad Features and Significance; Objectives and Features of Recent Foreign Trade Policies of India; Organizational Set-up for Promotion of Foreign Trade; Export Assistance and Incentives; Government Agencies in Foreign Trade-STC, MMTC.
UNIT - III	**Foreign Trade Procedure and Financing:** Export Trade Procedure; Import Trade Procedure; Documents Involved in Export and Import Trade; Import and Export Duties; Custom Formalities; organization of Foreign Trade; Mercantile Agents in Foreign Trade; Export and Import Houses. Foreign Trade Financing- Need for and Importance; Kinds of Credit; Modes of Payment under Foreign Trade; Risk Management in Foreign Trade and ECGC.
UNIT -IV	**Foreign Exchange Management:** Foreign Exchange- Concept and Importance; Determination of Foreign Exchange Rate and its Theories; Foreign Exchange Rates- Types, Factors Influencing Foreign Exchange Rates and Foreign Exchange Control; Foreign Exchange Market- Functions and Means of Settlement of International Transactions; Balance of Payments-Concept, Components and Importance of Balance of Payments.
Reference Books:	
•	Aseem Kumar: Export and Export Management, Excel Books.
•	Maheswari R. K. & Ekta Rastogi: Export Import Procedures and Documentation, New Royal Book Company, Lucknow.
•	Foreign Trade Policy, Ministry of Commerce, Govt. of India (Various Issues).
•	Economic Survey, Ministry of Finance, Govt. of India (Various Issues).
•	Raj, Usha Kiran: Export–Import and Logistics Management, Prentice-Hall of India.
•	Agrawal, Raj: International Trade, Excel Books.
•	Report on Currency and Finance, Reserve Bank of India.
•	Nabhi's Publication: How to Export; How to Import.
•	Handbook of Export–Import Procedures, Ministry of Commerce, Govt. of India, Vol. I & II.

Course: Marketing of Services (Theory)		
Course Code: 6.5 ODLCOM21		
Examination Scheme	**End Semester Examination:** 70 Marks **Internal Assessment:** 30 Marks	**Total Credits :**4
Course Pre-requisites: The student should have knowledge of		

•	Basic concepts of marketing management, marketing mix, and consumer behaviour.
•	Fundamental principles of customer relationship management, product development, and service delivery.
Course Objective:	
•	To familiarise students with the concepts, frameworks, and strategies of services marketing, including service characteristics, service marketing mix, service product development, customer expectations, service quality, demand–supply management, service recovery, and sector-specific marketing practices, to develop an understanding of effective service delivery and customer satisfaction.
Course Outcomes: The student will be able to	
•	**Explain** the emergence, growth, characteristics, classification, and significance of the service economy and analyse the major challenges associated with marketing services in India and abroad.
•	**Analyse** the service marketing framework, including the extended marketing mix for service organisations and the concepts of internal, external, and interactive marketing.
•	**Apply** the principles of service product development, market segmentation, service positioning, advertising, branding, and consumer behaviour to develop appropriate marketing strategies for service organisations.
•	**Evaluate** service quality models, customer expectations and perceptions, service productivity, differentiation, demand–supply management, and service recovery strategies across various service sectors, including banking, insurance, tourism, transport, healthcare, and education.
Course Content:	
UNIT-I	**Introduction:** Emergence of Service Economy; Growth of Services in India and abroad; Characteristics of Services with reference to marketing; Challenges in marketing of services; Services Classification. Case study analysis
UNIT-II	**Service marketing framework:** Marketing Mix framework for Service Organizations; Service Management Trinity: Internal, External and Interactive Marketing. Case study analysis
UNIT - III	**Product Analysis:** Service Product Development; Segmentation and service positioning; Advertising; Branding and Packaging of Services; Consumer Behavior in Services. Case study analysis
UNIT -IV	**Service Quality Analysis:** Customer Expectation and Perception of Services; Quality Issues and Quality Models; Managing Productivity and Differentiation in Service Organizations; Case study analysis
UNIT - V	**Demand-Supply Analysis:** Demand-Supply Management; Service Failure and Service Recovery. Case study analysis
UNIT - VI	**Sectoral Analysis:** Marketing in banking & insurance, tourism, transport, healthcare, education and other sectors in India. Case study analysis
Reference Books:	
•	Zeithaml, V. A., Bitner, M. J., Gremler, D. D., & Pandit, A. *Services Marketing: Integrating Customer Focus Across the Firm*. McGraw-Hill Education. (Units I–V, especially expectations, perceptions and the gaps model in Unit IV)
•	Wirtz, J., Lovelock, C., & Chatterjee, J. *Services Marketing: People, Technology, Strategy*. Pearson Education. (Units I–V)
•	Hoffman, K. D., & Bateson, J. E. G. *Services Marketing: Concepts, Strategies and Cases*. Cengage Learning. (Units I–V and the case study components)
•	Grönroos, C. *Service Management and Marketing: Managing the Service Profit Logic*. Wiley. (Unit II on internal and interactive marketing, and Unit IV)
•	Payne, A. *The Essence of Services Marketing*. PHI Learning. (Units I–III)
•	Rao, K. R. M. *Services Marketing*. Pearson Education. (Units I–VI, Indian context)
•	Jha, S. M. *Services Marketing*. Himalaya Publishing House. (Unit VI, with sector-wise chapters on banking, insurance, tourism, transport, hospitals and education)
•	Shanker, R. *Services Marketing: The Indian Perspective*. Excel Books. (Unit VI and Indian cases)

•	Srinivasan, R. *Services Marketing: The Indian Context.* PHI Learning. (Units I–VI and Indian cases)

Course Name: **Project Report (Based on Specialisation) (Theory)**		
Course Code: **6.5 ODLCOM22**		
Examination Scheme	**Dissertation:** 50 Marks **Viva Voce:** 50 Marks	**Total Credits :**4

Course Pre-requisites: The student should have knowledge of	
•	Basic knowledge of the specialized subject
•	Analytical skills of statistical tools, academic writing and research methodology.
Course Objective:	
•	To able the student to understand the process of research, data collection, sampling techniques, hypothesis framing, and testing, analytical skills, and academic writing.
Course Outcomes: The student will be able to learn	
•	Conduct literature review and identify the research gap
•	Formulate research problems and hypotheses
•	Establish research design, data collection and sampling techniques.
•	Equipped with data analytical skills, hypothesis testing, academic writing and presentation of report.
Course Content:	
UNIT I	Research topic determination
UNIT II	Review of relevant literature and Research methodology
UNIT III	Data analysis and interpretation
UNIT IV	Conclusion, recommendation and implications
Case studies and assignments based on above-mentioned curriculum with special reference to Indian Knowledge System (IKS)	
Text Books:	
•	Gupta, S.P. Statistical Methods, Sultan Chand and sons, New Delhi
•	Kothari, C.R., Research Methodology, Wiley Eastern Ltd., New Delhi.
•	Krishnasami, O.R., Methodology of Research in Social Science, Himalaya Publishing House, New Delhi.
•	The Handbook of Academic Writing: A Fresh Approach by Rowena Murray; Sarah MooreOpen University Press, 2006
Reference Books:	
•	Rigby Paul H., Conceptual Foundation of Business Research, Wiley and Sons, New Delhi.
•	Levin & Rubin.: Statistics for Management; Prentice Hall of India, New Delhi
•	Anderson, Sweeney and Williams.: Statistics for Business and Economics, Thomson, South Western
•	Damodar Gujarati, Dawn Porter, and Sangeetha Gunasekar, Basic Econometrics, Tata McGraw Hill, New Delhi
e- Resources	
•	https://shodhganga.inflibnet.ac.in/
•	http://shodh.inflibnet.ac.in/
•	https://scholar.google.com/
•	https://jgateplus.com/home/
•	https://clarivate.com/webofsciencegroup/solutions/web-of-science/
Topics for Project based learning:	
•	Group discussion on different type of research.
•	Task to collect some qualitative literatures on a burning topic.
•	Presentation on a tentative research proposal.
•	Workshops on different analytical packages and software.
•	Team activity to collect primary or secondary data.
•	Task to write the report on review of literature.
•	Case Study on merger and acquisition
•	Analyses the pilot data to identify the modification required in final data set.