

Scheme of Teaching
&
Detailed Syllabus
For
Master of Commerce

M.Com.
(Two Year Program)
(w.e.f. Academic Session 2020–21)



School of Business Studies
Shobhit Institute of Engineering & Technology
(Deemed to-be University)
NH-58, Modipuram, Meerut (U.P.) – 250110

Website: www.shobhituniversity.ac.in

Master of Commerce (M.Com)
(WEF Academic Session 2020-2021)

Vision

NICE School of Business aims to become a Centre of Excellence through research and continuous innovation to nurture global managers, leaders and entrepreneurs for sustainable development by synthesizing Indian ethics with modern technology.

Mission

The Mission of NICE School of Business Studies is:

- To nurture global talent and develop Industry ready professionals and socially responsible leaders / to face the challenges of fast changing business environment.
- To achieve academic excellence in research, consulting, training and teaching by adopting best practices and cutting-edge technologies.
- To promote continuous innovation and entrepreneurship.
- To encourage collaborations, cooperation and partnerships with all stake holders to meet sustainable development goals.

Program Educational Objectives (PEOs)

PEO1: To demonstrate professional expertise in financial planning, control and decision making.

PEO2: Integrate cognitive and analytical skills to manage financial aspects.

PEO3: Sensitizing professional ethics and societal needs with holistic development.

PEO4: Work with the wide domain knowledge for a successful career with effective communication skills, teamwork and leadership qualities.

PEO5: Possess wide spectrum of managerial skills along with competency building qualities in specific areas of commerce.

Program Specific Objectives (PSOs)

PSO1: Understand the concepts of basic accounting and business operations.

PSO2: Apply the learning from the courses and develop strategies for global business issues.

PSO3: Apply the knowledge of the business policies, auditing, finance both at the macro and micro level.

PSO4: To cater to the manpower needs of companies in Accounting, Taxation, Auditing, Financial analysis and Commerce.

Program Outcome Objectives (POOs)

PO1: To envisage the students demonstrating inclusive knowledge of the areas related to commerce.

PO2: To develop skills in the field of commerce and would enhance the employability.

PO3: To exhibit critical thinking skills to address diverse business challenges and opportunities.

PO4: To harness entrepreneurial approach and skill sets.

PO5: To possess excellent communication skills so as to excel in cross functional areas.

Semester - 1

| COURSE CODE | COURSE NAME | CREDITS |
|--------------------|---|----------------|
| BSMC101 | Management Practices & Organisation Behaviour | 3 |
| BSMC102 | Quantitative Techniques for Managers | 3 |
| BSMC103 | Legal Aspects of Business | 3 |
| BSMC104 | Economic Analyses for Business | 3 |
| BSMC105 | Accounting for Managers | 3 |
| BSMC106 | Comprehensive Viva Voce | 4 |
| TOTAL | | 19 |

Semester -2

| COURSE CODE | COURSE NAME | CREDITS |
|--------------------|--------------------------------------|----------------|
| BSMC211 | Marketing Management | 3 |
| BSMC212 | Financial Management | 3 |
| BSMC213 | Human Resource Management | 3 |
| BSMC214 | Production and Operations Management | 3 |
| BSMC215 | Research Methodology | 3 |
| BSMC216 | Comprehensive Viva Voce | 4 |
| TOTAL | | 19 |

M. Com Semester -3

| COURSE CODE | COURSE TITLE | CREDITS |
|--------------------|--|----------------|
| BSMC311 | Strategic Management | 3 |
| BSMC312 | International Business | 3 |
| BSMC313 | Security Analysis and Portfolio Management | 3 |
| BSMC314 | Financial Markets and Services | 3 |
| BSMC315 | Summer Training Report and Viva Voce | 4 |
| BSMC316 | Comprehensive Viva Voce | 4 |
| TOTAL | | 20 |

M. Com Semester -4

| COURSE CODE | COURSE TITLE | CREDITS |
|--------------------|--|----------------|
| BSMC411 | Entrepreneurship Development | 3 |
| BSMC412 | Corporate Social Responsibility and Corporate Governance | 3 |
| BSMC413 | International Financial Management | 3 |
| BSMC414 | Project Planning and Evaluation | 3 |
| BSMC415 | Research Project Report and Viva- Voce | 4 |
| BSMC416 | Comprehensive Viva Voce | 4 |
| | TOTAL | 20 |

SUMMER TRAINING PROJECT REPORT:

1. At the end of second semester examination, every student of M.COM will undergo on-the-job practical training in any manufacturing, service or financial organization. The training will be of 8 to 10 weeks duration. The College/Institute will facilitate this compulsory training for students.
2. During the training, the student is expected to learn about the organization and analyse and suggest solutions of a live problem. The objective is to equip the student with the knowledge of actual functioning of the organization and problems faced by them for exploring feasible solutions and suggestions.
3. During the course of training, the organization (where the student is undergoing training) will assign a problem/project to the student.
4. The student, after the completion of training will submit a report to the College/Institute, which will form part of third semester examination. However, the report must be submitted by the end of August during third semester so that it is evaluated well in time and third semester results are not delayed.
5. The report (based on training and the problem/project studied) prepared by the student will be known as Summer Training Project Report. The report should ordinarily be based on primary data. It should reflect in depth study of micro problem, ordinarily assigned by the organization where student undergoes training. Relevant tables and bibliography should support it.

One comprehensive chapter must be included about the organization where the student has undergone training. This should deal with brief history of the organization, its structure, performance products/services and problems faced. This chapter will form part I of the Report. Part II of the Report will contain the study of micro research problem.

The average size of Report ordinarily will be 100 to 150 typed pages in standard font size (12) and double spacing. Three neatly typed and soft bound (paperback) copies of the report will be submitted to the College/Institute. The report will be typed in A-4 size paper.

6. The Report will have two certificates. One by the Head of the Institute/College and the other by the Reporting Officer of the organization where the student has undergone training. These two certificates should be attached in the beginning of the report.
7. The report will be evaluated by two external examiners. It will carry total of 100 marks divided into written report of 50 marks and presentation of 50marks. There will be no internal examiner. Only such persons will evaluate the project report who has minimum 3 years of experience of teaching M.COM classes in a College/University. Experience of teaching M.COM classes as guest faculty shall not be counted.
8. It is mandatory that the student will make presentation in the presence of teachers and students. The student is expected to answer to the queries and questions raised in such a meeting.

RESEARCH PROJECT REPORT:

In fourth semester, candidates will have to submit a Research Project Report on a problem/topic to be assigned by the School of Business Studies under the supervision of a core faculty member of the department. The research project report will carry 100 marks. The evaluation of the project report will be done by two external examiners. The average of the marks awarded by the two examiners will be taken into account for the results.

The report will contain the objectives and scope of the study. Research methodology, use, importance of the study, analysis of data collected, conclusions and recommendations. It will contain relevant charts, diagrams and bibliography. A certificate of the Supervisor and the Head of the M.COM program certifying the authenticity of the report shall be attached therewith. The student will submit three copies of the report to the Head of the M.COM program. The number of pages in the report will be 75 or more. The report should be typed in A-4 size paper.

COMPREHENSIVE VIVA:

The comprehensive viva voce is scheduled at the end of Semesters in order to judge the understanding as well as application of the knowledge gained by the students by the end of Semesters of the course. This is also to see the articulation of what is being learnt by them. The idea is to see that students are able to understand what is being taught in two full year and see their relevance not only in the practical field but also their inter relationship. The viva voce is of 100 marks to be conducted by the external examiner appointed by the University.

SYLLABUS

M.Com I Semester

Course Title: Management Practices & Organisation Behaviour

Course Code: BSMC101

| L | T | P | C.U. |
|----|---|---|------|
| 32 | 8 | 0 | 3 |

Programme & Semester: M.Com I

Pre-requisites: Basic knowledge of general management, student must have basic understanding of general management. (Covered by bridge course)

Course Description: The main objective of this course is to help the students to acquire and develop skill to take rational decisions in the process of O.B. People have always been regarded as important in managing organizations. This course covers the explanations about the human behavior in the organizational context. It details the impact of individual, group and organizational factors on human behavior. The course also focuses on understanding the behavior of the employees working in the organization. The approach taken in this course will expose students to psychological theories that will enable them to gain insight into behavior in organizations. The use of case studies will provide students the opportunity to apply theories to real life organizational issues and analyze the contributions and limitations of relevant theories.

Course Objectives: The objective of the course is to acquaint students develop an understanding of the basic management concepts and behavioral processes in organizations and organizational behavioral dynamics which are important to adapt in the changing corporate environment.

Course Outcomes (COs): At the end of this course students will be able to:

CO1- Define the nature, functions, skills and roles of managers

CO2- Describe the foundations of individual behavior with an understanding of human personality, perception, learning and emotions.

CO3- Appraise how managers can use the models to enhance motivational levels of employees and basic dynamics of interpersonal relationships.

CO4- Illustrate the organization of teams and groups in organizations.

CO5- Developing conceptual understanding of change and its implementation

Course Contents:

Unit 1: Introduction

8 Hours

Concept of Management, Management: Art and Science, Management Vs Administration, Levels of Management, Functions of management, Management as a Profession, Management skills, Qualities and characteristics of managers. Evolution of Management thought: Early contributions: Taylor and Scientific Management, Fayol's Administrative Management, Bureaucracy, Human Relations, and Modern Approach, Social responsibility of managers, Managerial Ethics.

Unit 2 Functions of Management:

8 Hours

Concept of **planning**, Significance and Classification of planning: Strategic plan, Tactical plan and Operational plan, Process of planning, Barriers to effective planning. MBO, Management by Exception. Decision Making: Strategies of decision making. **Organizing**: Principles and Process of Organizing, Types of organizational structure, Span of control, Centralization vs. Decentralization of authority. **Staffing**: Concept, Objective of staffing, System

approach to staffing, Manpower planning. **Directing:** Concept, Techniques of directing and supervision, Types of supervision, Essential characteristics of supervisor. Leadership vs Management, Process of Leadership, Importance of leadership, Characteristics of an effective leader. **Controlling:** Concept, Importance of controlling, Types of control, Steps in control process.

Unit 3 Foundations of Organizational Behaviour-

8 Hours

Introduction to OB – Organizing Process – Organization design and structure - Departmentation Types – Making Organization Effective - Understanding Individual Behavior – Perception – Learning – Personality Types – Theories of Personality- Determinants of Personality Learning and Theories of Learning- Johari window- Transactional Analysis

Unit 4 Group Dynamics & Motivation –

8 Hours

Benefits of Groups – Types of Groups – Group Formation and Development, Motivation – Concept of Motivation - Motivational Theories of Maslow, Herzberg, David Mc Clelland, and Porter and Lawler. Emotions-Meaning- Characteristics-Emotions in Context of OB.

Unit 5 Leadership and Organizational Culture and Climate:

8 Hours

Leadership – Traits Theory – Managerial Grid – Transactional Vs Transformational Leadership – Qualities of good Leader, Change Management – Conflict Management. Organizational Stress-Definition and Meaning- Sources of stress- Types- Stress Management Techniques.

Text Book (s):

1. Luthans, F. (2015). Organizational Behaviour: An Evidence Based Approach(13th ed.).McGraw-Hill Irwin.
2. Luthans, F. (2015). Principles and Practices of Management (13th ed.).McGraw-Hill Irwin.

Suggested Readings:

3. Koontz Harold &Weihrich Heinz – Essentials of management (Tata McGraw Hill, 5th Edition,2008)
4. L.M.Prasad, Principles and Practice of Management, 7Ed, S.Chand Publishers, 2007.
5. Robbins, S. P., & Judge, T.A. & Vohra, N. (2015). Organizational Behaviour(16th ed.).New Delhi: Pearson Education.
6. Nelson, D. L., Quick, J.C., & Khandelwal, P. (2016).ORGB: A South Asian Perspective (2nd ed.).Cengage Learning India Pvt. Ltd.
7. Nelson, D L, Quick, J.C., & Khandelwal. P,(2013).Organizational Behaviour: A South Asian Perspective(7th ed.). Cengage Learning India Pvt. Ltd.
8. Mullins, L., Christy, G. (2013). Management & Organizaional Behaviour (10th ed.). United Kingdom: Pearson Education
9. Pareek, U. and Khanna, S. (2016).Understanding Organizational Behaviour(4th ed.). New Delhi: Oxford University Press.

SYLLABUS

Course Title: Quantitative Techniques for Managers

Course Code: BSMC102

| L | T | P | C.U. |
|----|---|---|------|
| 30 | 5 | 5 | 3 |

Programme & Semester: M.Com I

Pre-requisite: Business Mathematics

Course Description: Quantitative techniques are collection of statistical tools that are used to provide powerful means of analysis using quantitative data for effective decision making in business. The syllabus of quantitative techniques for managers includes five units; unit one is introduction which includes basic concept of quantitative techniques, applications in decision-making in Business and management, graphical representation of Data, measures of central tendency, measures of skewness and kurtosis; Unit 2 includes measures of dispersion and index number; Unit 3 includes correlation and regression analysis; in unit-4 includes time series analysis, components and methods; Unit-5 includes probability distribution & formulation of hypothesis & hypothesis testing. The Andragogy in this subject includes power point presentations, case studies, assignments, class test, quiz, mini project etc.

Course Objectives: The objective of this course is to familiarize students with the basic quantitative techniques tools used for managerial decision-making and to have a proper understanding of quantitative techniques applications in business and management.

Course Outcomes (COs): At the end of this course students will be able to:

CO1: Describe basic concepts of quantitative techniques.

CO2: Examine various Measures of Central Tendency, Measures of Dispersion, Correlation and Regression analysis in decision making.

CO3: Interpret the trend analysis with different methods of time series analysis.

CO4: Explain basic concepts of probability and perform probability theoretical distributions. Understanding

CO5: Operate the concept of statistical analysis which includes various hypothesis tests like chi square test, ANOVA

Course Contents:

Unit 1: Introduction:

8 Hours

Basic Concept of Quantitative techniques, Applications in decision-making in Business and Management, Graphical representation of Data, Measures of Central Tendency: Mean; Median; Mode, Measures of Skewness and Kurtosis

Unit-2 Measures of Dispersion and Index Number:

8 Hours

Introduction to Measures of Dispersion, Range, Quartile Deviation, Quartiles, Standard Deviation, Significance of Measures of Dispersion, Coefficient of Variation. Index Numbers: Introduction, Characteristics, Uses, Simple Index Numbers, Weighted Index Numbers: Laspeyres, Paasche's, Marshall-Edgeworth's, Walsh's, Bowley's and Fisher's Index Number

Unit 3: Correlation Analysis and Regression Analysis:

8 Hours

Introduction of correlation, Importance and types of correlation, Degrees of correlation, Methods to Measure correlation: Scatter diagram, Karl Pearson's Coefficient of Correlation, Spearman's rank correlation coefficient and Concurrent deviation method.

Introduction and importance of regression analysis, Properties, Regression equations, Methods to Measure Regression: Least squares method: Direct Mean and Short- Cut Method, Using r and S.D.

Unit 4: Time Series Analysis:

8 Hours

Introduction, Importance of Time series analysis, Components of time series, Time series models: Additive and multiplicative model, Method of time series analysis/ Trend Analysis: Semi Average Method, Moving Average Method and Method of Least Squares

Unit 5: Probability Distribution & Formulation of Hypothesis & Hypothesis Testing

8 Hours

a) Probability: Concept, Mutually exclusive events, Addition and multiplication rules of probability.

b) Probability Distribution: Concept of probability distribution, Normal probability distribution, Poisson distribution, Binomial distribution.

c) Formulation of Hypothesis & Hypothesis Testing: Formulation of Alternate and Null hypothesis, Procedure of hypothesis testing, ANOVA, Chi-square test: Test of Independence; Test of Goodness of fit

Text Book:

1. Levin R.I., Rubin D.S., Rastogi S. and Siddiqui H.M. (2017). *Statistics for Management*, 8th ed., Pearson Education.

Suggested Readings:

1. Levine D.M., Berenson M.L., Krehbiel T.C., Viswanathan P.K. (2017). *Business Statistics: A First Course*, 7th Ed., Pearson Education.

2. Siegel A.F. (2016). *Practical Business Statistics*, 7th ed., Academic Press.

3. Vohra N.D. (2017). *Business Statistics*, McGraw Hill Education.

4. Spiegel M.R., Stephens L.J., Kumar N. (2010). *Statistics*, 4th ed., McGraw Hill Education.

5. Anderson, Sweeney and Williams (2015). *Statistics for Students of Economics and Business*, 7th ed., Cengage Learning.

6. Beri G. C. (2009). *Business Statistics*, 3rd ed., Mc Graw Hill Education.

7. Beri G.C. (2013). *Marketing Research*, 5th ed., Mc Graw Hill.

8. Vohra N.D. (2011). *Quantitative Techniques in Management*, 4th ed., McGraw-Hill, New Delhi.

E-Book: Kundu S., An Introduction to Business Statistics, available at: www.ddegjust.ac.in

SYLLABUS

Course Title: Legal Aspects of Business

Course Code: BSMC103

| L | T | P | C.U. |
|----|---|---|------|
| 32 | 5 | 3 | 3 |

Programme & Semester: M.Com I

Pre-requisite: NIL

Course Description: To provide a basis of understanding to the students with reference to the rules, practices and regulations that governs the formation as well as the operation of business. The course will help them to understand the different legal and illegal activities and actions in the business.

Course Objective: The objective of this course is to understand about different acts related to business. To understand the duties of members and their relationship to one another. To create an awareness about important legislations namely Sale of Goods Act, Consumer Protection Act, Factories Act having impact on business

Course Outcomes: Upon the successful completion of this course, the student will be able to:

CO1: Acquire a sound understanding of the legal aspects of the laws affecting businesses

CO2: Apply basic legal knowledge to business transactions

CO3: Communicate effectively using standard business and legal terminology

CO4: Analyse a given business context using basic understanding of the applicable Acts and develop a suitable operational framework.

CO5: Describe current law, rules, and regulations related to settling business disputes

Course Contents

Unit I: Law of Contract

8 Hours

Concept of Contract, offer and acceptance; valid contracts and its essential elements; void agreements; classification of contracts; Quasi contract; performance of contract; discharge of contract; remedies for breach of contract. Special Contracts: Indemnity, Guarantee, Bailment, pledge. Law of Agency: Essentials, kinds of agents, rights and duties of agent and principal, creation of agency, termination of agency

Unit 2: Law of Sales of Goods

8 Hours

Contract of sale, Goods and their classification, Meaning of price, Conditions and Warranties, Passing of property in goods, Transfer of title by non-owners, Performance of a contract of sale, Unpaid seller and his rights, Remedies for breach of contract

Consumer Protection Act: Objectives, definition, consumer protection council and state consumer protection council.

The Partnership Act: Nature of Partnership, Formulation of Partnership firms; rights, duties, and liabilities of partners; Dissolution of Partnership Term

Unit 3: The Negotiable Instruments Act, 1881

8 Hours

Definition, Features and types of negotiable instruments, kinds of negotiable instruments, Methods of negotiation of instruments; holder and holderin due Course; Endorsement and delivery of a negotiable instrument; Presentation of Negotiable Instrument.

Banker and Customer: An introduction; Crossing of a cheque; Types of crossing; Bouncing of cheques, Obligations of banker and customer; Dishonour and discharge of negotiable instruments

Unit 4: The Companies Act

8 Hours

Definition, characteristics and kinds of companies, steps in formation of company.

Memorandum of association, articles of association and prospectus.

Directors: appointment, power, duties and liabilities, meeting and resolutions: types of meetings. Auditor: appointment, rights and liabilities. Modes of winding up of a company.

Unit 5: The Information Technology Act, 2000

8 Hours

Definition, Digital Signature, Electronic Governance, Attribution, Acknowledgment and Dispatch of Electronic Records, Sense Electronic Records and Sense Digital Signatures, Regulation of Certifying Authorities, Digital Signature Certificates, Duties of Subscribers, Penalties and Offences.

Intellectual Property Laws- Introduction, Legal Aspects of Patents, Filing of Patent Applications, Rights from Patents, Infringement of Patents, Copyright and its Ownership, Infringement of Copyright, Civil Remedies for Infringement.

Suggested Readings

1. Kuchhal M.C. - Business Law (Vikas Publication)
2. Gulshan S.S. - Business Law Including Company Law (Excel Books)
3. N D Kapoor – Elements of Mercantile Law – Sultan Chand-2014
4. Dr Avatar Singh- Principles of Mercantile Law, Eastern Book Company 2014
5. NandanKamath- Law relating to Computer, Internet and E-Commerce (A Guide to cyber Laws), Universal Law Publishing Co. Ltd.New Delhi, 2012.

SYLLABUS

Course Title: Economic Analysis for Business

Course Code: BSMC104

| L | T | P | C.U. |
|----|---|---|------|
| 32 | 8 | 0 | 3 |

Programme & Semester: M.Com I

Pre-requisites: Basic knowledge of general management, student must have basic understanding of general management. (Covered by bridge course)

Course Objectives:

1. To equip the students of management with time tested tools and techniques of economic analysis to enable them to appreciate its relevance in decision making.
2. To explore the economics of information and network industries and to equip students with an understanding of how economics affect the business strategy of companies in these industries

Course Outcome: On completion of the course student will be able to:

CO1: Understand tools and techniques of managerial economics to enable them to appreciate its relevance in decision making.

CO2: Explore the economics of information and network industries

CO3: Understand how economics affect the business strategy of companies in these industries.

CO4: Develop economic way of thinking in dealing with practical business

UNIT I INTRODUCTION

8 Hours

The themes of economics – scarcity and efficiency – three fundamental economic problems – society’s capability – Production possibility frontiers (PPF) – Productive efficiency Vs economic efficiency – economic growth & stability – Micro economies and Macro economies – the role of markets and government – Positive Vs negative externalities.

UNIT II CONSUMER AND PRODUCER BEHAVIOUR

8 Hours

Market – Demand and Supply – Determinants – Market equilibrium – elasticity of demand and supply – consumer behaviour – consumer equilibrium – Approaches to consumer behaviour – Production – Short-run and long-run Production Function – Returns to scale – economies Vs diseconomies of scale – Analysis of cost – Short-run and long-run cost function – Relation between Production and cost function.

UNIT III PRODUCT AND FACTOR MARKET

8 Hours

Product market – perfect and imperfect market – different market structures – Firm’s equilibrium and supply – Market efficiency – Economic costs of imperfect competition – factor market – Land, Labour and capital – Demand and supply – determination of factor price – Interaction of product and factor market – General equilibrium and efficiency of competitive markets.

UNIT IV PERFORMANCE OF AN ECONOMY – MACRO ECONOMICS **8 Hours**

Macro-economic aggregates – circular flow of macroeconomic activity – National income determination – Aggregate demand and supply – Macroeconomic equilibrium – Components of aggregate demand and national income – multiplier effect – Demand side management – Fiscal policy in theory, Introduction to Public Finance.

UNIT V AGGREGATE SUPPLY AND THE ROLE OF MONEY 8 Hours

Short-run and Long-run supply curve – Unemployment and its impact – Okun’s law – Inflation and the impact – reasons for inflation – Demand Vs Supply factors –Inflation Vs Unemployment tradeoff – Phillips curve –short-run and long-run –Supply side Policy and management- Money market- Demand and supply of money – money-market equilibrium and national income – the role of monetary policy.

TEXT BOOKS

1. Paul A. Samuelson and William D. Nordhaus, Economics, 18th edition, Tata McGraw Hill, 2005.

REFERENCE READINGS

2. Dominck Salvatore and Ravikesh Shrivastva, “Managerial Economics: Principles and Worldwide Application (Adapted version)” 7th edition, Oxford University Press, New Delhi, 2012.
3. N. Gregory Mankiw, Principles of Economics, 3rd edition, Thomson learning, New Delhi, 2007.
4. Richard Lipsey and Alee Charystal, Economics, 13th edition, Oxford University Press, New Delhi, 2015.
5. Karl E. Case and Ray C. Fair, Principles of Economics, 6th edition, Pearson Education Asia, New Delhi, 2002.

SYLLABUS

Course Title: Accounting for Managers

Course Code: BSMC105

| L | T | P | C.U. |
|----|---|---|------|
| 30 | 5 | 5 | 3 |

Programme & Semester: M.Com I

Pre-requisite: Foundation Course - Financial Accounting

Course Description: Accounting for managers can be used in short-term and long-term decisions involving the financial health of a company. Managerial accounting helps managers make operational decisions—intended to help increase the company's operational efficiency and cost management. The syllabus of Accounting for Managers spread over five units; unit 1 covers the conceptual framework of Management Accounting which includes cost control, cost reduction, and cost management, Accounting Standards and IFRS. Unit 2 covers Preparation of Final Accounts. Unit 3 covers Analysis of financial statements; Ratio Analysis, Common size statement and Trend Analysis. Unit-4 Covers Budget and Budgetary Control and Unit-5 covers Marginal Costing and Decision-making, Concept of responsibility accounting. Students will also be trained on computerised accounting system.

The Andragogy in this subject includes power point presentations, case studies, assignments, class test, quiz, mini project etc.

Course Objectives:

1. To understand the basic concepts of financial accounting, cost accounting and management accounting.
2. To develop basic computerized accounting skills.
3. To understand the use of accounting information for planning, controlling and decision-making in organizations.
4. To develop skills of interpreting financial statements.
5. To develop decision making skills using the techniques of management accounting.

Course Outcome: On completion of the course student will be able to:

CO1: Understand the basic concepts of financial accounting, cost accounting and management accounting.

CO2: Understand accounting process as an information system for decision-making.

CO3: Use of various tools of accounting for analyzing business situations and to take decision.

CO4: Analyze the financial position business.

CO5: Solve the problems related to managerial decisions using the techniques of management accounting.

Course Contents

Unit 1 Concept

8 Hours

Nature, scope, and importance of management accounting; difference between financial accounting and management accounting; difference between cost accounting and management accounting; cost control, cost reduction, and cost management.

Accounting Standards and IFRS: International Accounting Principles and Standards; Matching of Indian Accounting Standards with International Accounting Standards, Human Resource Accounting, Forensic Accounting.

Unit II Preparation of Final Accounts:**8 Hours**

Trading Account, Profit and Loss Account, Balance Sheet: Meaning, Need. Excel Application to make Balance sheet. Accounting for non-profit organization -An overview

Unit III Analysis of financial statements:**8 Hours**

Meaning and need of ratio analysis; various types of ratios; solvency ratios, profitability ratios, activity ratios, liquidity ratios, market capitalization ratios. Common size statement, Trend Analysis.

Unit IV Budget and Budgetary Control**8 Hours**

Concept of budget and budgetary control; objectives, merits, and limitations of budget administration; types of budgets: fixed and flexible budgets, zero-base budget, programme and performance budget.

UNIT V Marginal Costing and Decision-making**8 Hours**

Concept of marginal costing, differential costing and absorption costing, break-even analysis, use of above costs in decision-making; make or buy, change of product-mix, pricing and determination of shut-down point.

Responsibility Accounting

Concept of responsibility accounting, responsibility centres and their types.

Lab.: Computerized accounting using Tally.**SUGGESTED READINGS :****Text Book:**

1. S.N. Maheshwari (Author), SuneelMaheshwari (Author), Sharad K. Maheshwari, A Textbook of Accounting for Management(Vikas) 2018

References:

1. Asish K. Bhattacharyya, Essentials of Financial Accounting (PHI, 4th Ed.) 2017
2. M C Shukla, S C Gupta & T S Grewal, Advanced Accounts Volume I, (S Chand, 19th Ed.) 2016
3. Robert Anthony, David Hawkins, Kenneth A. Merchant, Accounting: Texts and Cases Accounting (McGraw Hill India, 13th Ed.) 2017
4. Ravi M Kishore,Taxmann's Cost & Management Accounting (Taxmann, 6th Edition,Reprint September 2019) 2019
5. TusharTulsian P C Tulsian, Bharat Tulsian, Tulsian's Cost and Management Accounting (McGraw Hill India) 2020
6. PC Tulsian, Financial Accounting (Pearson) 2016
7. Charles C. Horngren, Gary L. Sundem, and William O. Stratton, Introduction to Management Accounting, 15th ed., Prentice—Hall of India/Pearson Education, Delhi, 2009

SYLLABUS

M.Com 2 Semester

Course Title: Marketing Management

Course Code: BSMC211

| L | T | P | C.U. |
|----|---|---|------|
| 35 | 5 | 0 | 3 |

Programme & Semester: M.Com II

Course Description: The main objective of this course is to acquaint the students with the principles and practices of marketing. Marketing management course enables students to understand the fundamental of marketing concept and role marketing plays in business. . It will enable the student to understand the marketing mix elements and strategies and principles underlying the modern marketing practices.

Course Objectives: The objective of the course is to help the students to gain understanding of the functions and responsibilities of the marketing manager, provide them tools and techniques to perform the marketing function smoothly in an organization.

Course Outcomes (COs): At the end of this course students will be able to:

CO1: Understand strong conceptual knowledge in the functional area of marketing management.

CO2: Develop marketing strategies based on segmentation, target marketing and positioning by examining consumer behavior.

CO3: Evaluate the relevance of marketing concepts impact on environmental change while designing marketing plans, strategies and practices.

CO4: Understand the product life cycle, product mix and branding

CO5: Explain factors influencing pricing decisions.

Course Contents:

Unit 1: a) Marketing Concept - Marketing management; Nature and scope; Evolution of marketing; Selling vs marketing; Emerging role of marketing; Marketing mix.

b) Marketing Environment - Concept; Need for study; Major elements and their impact on marketing decisions.

Unit 2: a) Consumer Behaviour - Consumer vs. organisational/ industrial buyer; Their characteristics; Importance of understanding consumer behaviour; Determinants of consumer behaviour; Theories of consumer behaviour; Various buying roles in family; Types of buying behaviour; Consumer decision-making process in buying.

b) Market Segmentation - Nature and importance of segmentation; Pre-requisites for effective segmentation; Bases of segmenting consumer markets; Market selection strategies; Positioning.

Unit 3: Product Decisions

Concept of product; Classification of products; Product line and Product mix; Branding, packaging, and labeling; Customer services; Development of new product; Product Life-cycle; The new product (Consumer); Adoption process.

Unit 4: a) Price Decisions - Pricing as a marketing variable-its role and importance; Price vs. non-price competition; Factors influencing price determination; Price setting in practice; Price policies and strategies.

b) Distribution Channels and Physical Distribution Decisions - Why are marketing intermediaries used? Marketing channel functions; Selecting channels of distribution; Determining the intensity of distribution; Channel

management decisions-selection, motivation and evaluation of individual middlemen; Manufacturer-distribution relationship; Retailing and wholesaling; Logistics of distribution.

Unit 5: a) Promotion Decisions - Nature; Objectives and importance of promotion; Communication process; Promotion mix and methods; Advertising; Personal Selling; Public Relations; and Sales Promotion.

b) Legal, Ethical, and Social Aspects of Marketing - Consumerism; Consumer protection measures in India; Recent developments in consumer protection in India.

Suggested Readings:

1. Philip Kotler, • Levin Lane Keller, Abraham Koshy, and MithleshwarJha, *Marketing Management: South Asian Perspective*, 13th ed., Pearson Education, New Delhi, 2012
2. Michale J. Etzel, Bruce J. Walker, William J. Stanton, and Ajay Pandit, *Marketing: Indian Adaptation*, 14th ed., Tata McGraw-Hill, New Delhi, 2009
3. E. Jerome McCarthy and William B. Perrealet, *Basic Marketing: A Managerial Approach*, 15th ed., Tata McGraw-Hill, New Delhi, 2009
4. Philip Kotler and Gary Armstrong, *Principle of Marketing*, 14th ed., Prentice-Hall of India, New Delhi, 2014
5. *The Consumer Protection Act, 1986*

Syllabus

Course Title: Financial Management

Course Code: BSMC212

Programme & Semester: M.Com II

| L | T | P | C.U. |
|----|---|---|------|
| 35 | 5 | 0 | 3 |

Objectives of the Course: This course seeks to help the students in developing their skills for financial decision-making.

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

| | |
|-----|--|
| CO1 | Understand the concept of time value of Money |
| CO2 | To evaluate the various projects by different methods. |
| CO3 | Understand and compare the theories of dividend policy |
| CO4 | To analyse and evaluate the various available financing options. |
| CO5 | Identify the major sources of short-term financing available to the firm |

Course Contents

Unit 1: Introduction to Financial Management

Nature, scope, and objectives of financial management; Time-value of money; Concept of risk and return; Valuation of securities: Bonds and Equities; Functions of Finance Management in modern age.

Unit 2: Long-term Investment Decisions

Concept and Principles of Capital Budgeting; Methods of capital Budgeting: Payback Method, Accounting Rate of Return, Net Present Value (NPV), Net Terminal Value, Internal Rate of Return (IRR), Profitability Index; Capital budgeting under risk; Certainty-Equivalent Approach and Risk-adjusted Discount Rate

Unit 3 : Working Capital Management

Concept of working capital; Planning for working capital, The risk-return trade-off; Management of cash and near-cash assets; Payables management; Management of accounts receivable; Inventory management; Sources, of short-term finance.

Unit 4 : Long-term Financing Decisions and Cost of Capital

Capitalisation; Capital structure; Factors affecting the pattern of capital structure; Basic assumptions and theory of capital structure; Estimation of components of cost of capital; Equity capital and external and internal retained earnings; Debt and preference capital; Weighted-Average Cost of Capital (WACC) and marginal cost of capital; Sources of long-term financing: Capital structure; Operating and financial leverage; Determinants of capital structure; Corporate securities.

Unit 5 : Dividend Decisions

Concept of dividend; Significance of dividend decision in business; Forms of dividend; Factors affecting dividend policy; Dividend policy theories: Walter's Model; Modigliani-Miller approach; Gordon's Model; Dividend policy in practice.

Suggested Readings:

1. James C Van home, Financial Management and Policy, 13th ed., Prentice-Hall of India, New Delhi
2. I.M. Pandey, Financial Management, Vikas Publication, 11 ed., 2015
3. M.Y. Khan and P.K. Jain, Financial Management, Tata McGraw-Hill, 7th ed., 2014
4. V. Sharan, Essentials of Financial Management, Prentice-Hall of India, New Delhi, 6th ed., 2010
5. Van Horne and Wachowicz, Jr., Fundamentals of Financial Management, 13th ed., 2015
Prentice-Hall of India,
6. Eugene F. Brigham and Joel F. Houston, Fundamentals of Financial Management, concise 9th ed. (Indian Edition), Thomson South-western (now Cengage Learning), New Delhi, 2016
7. Ravi M. Kishor, Financial Management, 5th ed., 2018, Taxmann, New Delhi
8. R.P. Rustagi, Financial Management, Galgotia Publishers, New Delhi, 11th edition, 2016
9. Lawrence J. Gitman, Principles of Managerial Finance, Pearson Education, 14th ed., New Delhi

Syllabus

Course Title: Human Resource Management
Course Code: BSMC213

| L | T | P | C.U. |
|----|---|---|------|
| 35 | 5 | 0 | 3 |

Programme & Semester: M.Com II

Course Objective: In this course the students will learn the basic concepts and frameworks of Human Resource Management (HRM) and understand the role that HRM has to play in effective business administration. It will provide an insight as how to use Human Resource as a tool to implement strategies.

Course Outcomes (CO)

After completion of this course, the student will be able:

CO1: To State the basic concept of Human Resource Management and role played by HR Manager.

CO2: To explain the key issues related to administering the human elements such as recruitment, selection, motivation, placement, compensation, appraisal, career planning, diversity, ethics, and training.

CO3: To schedule appropriate implementation, monitoring and assessment procedures of training.

CO4: To interpret the significance of employee compensation benefits to both employers and employees.

CO5: To value the concept of performance management and outline its role in contemporary organizations.

Course Contents

Unit 1: Introduction to Human Resource Management

(a) Evolution of FIRM (b) Objectives and functions of HRM (c) Role and responsibilities of HR manager (d) Relevance of HRM (e) Systems approach to HRM.

Unit 2: Acquisition of Human Resource Management

(a) Human Resource Planning: Purpose and process (b) Recruitment and Selection: Sources of Recruitment, Stages in Selection Process (c) Placement, goals analysis: Job description and job specification.

Unit 3: Developing Human Resources

(a) Training and Development: Training needs, training methods, application of computers in training, developing effective training programs (b) Concept of HRD (c) Management development programs.

Unit 4: Performance Appraisal

(a) Concept and objectives of performance appraisal (b) Process of performance appraisal (c) Criteria for performance appraisal (d) Benefits of performance appraisal (d) Limitations and constraints (f) 360-degree performance appraisal (g) Promotion-degree, transfer and separation: Promotion, purpose, principles and types; Transfer: Reasons, principles and types; Separation: Lay-off, resignation, dismissal, retrenchment, voluntary, retirement scheme.

Unit 5: Motivating Human Resources

(a) Motivation at Work, Major Motivation Theory: An Overview (b) Participative Management (c) Compensation Management, Major Elements of Compensation Management (d) Incentives: Concepts, types of incentives; Incentives schemes in Indian industries; Fringe benefits (e) Discipline and employees' grievance redressal.

TEXT BOOK

Rao, V. S. P. (2016). *Human Resource Management: Text and Cases*, 3rd ed., Excel Books

Reference Reading:

1. Dessler, Gary, and Biju Varkkey(2016)*Human Resource Management*, (15thEd). Pearson Education, New Delhi
2. Gomez-Mejia, et al;(2016) *Managing Human Resources*,(8thEd). Pearson Education, New Delhi
3. John M. Ivancevich (2017)*Human Resource Management*, (12thEd).Tata McGraw-Hill, New Delhi
4. David A. DeCenzo and Stephen P. Robbins(2016)*Fundamentals of Human Resource Management*, 8thEd., Prentice-Hall of India, New Delhi
5. BiswajeetPattanayak (2015)*Human Resource Management*, (5thEd). Prentice-Hall of India, New Delhi
6. K. Aswathappa (2017)*Human Resource and Personnel Management*, (7thEd). Tata McGraw-Hill, New Delhi
7. RS Dwivedi (2018) *Human Resource Management in Indian Enterprises*, (5thEd). Vikas Publishing, New Delhi
8. Louis Bevoc (2018) *A Basic Introduction of Human Resource Management*, Kindle Edition
- 9.C B Gupta (2017) *Human Resource Management*, (5th Ed). Sultan Chand & Sons Publication, New Delhi
- 10.Wendell L. French (2006) *Human Resource Management*,6thEd; Houghton Mifflin

Syllabus

Course Title: Production & Operations Management

Course Code: BSMC214

| L | T | P | C.U. |
|----|---|---|------|
| 35 | 5 | 0 | 3 |

Programme & Semester: M.Com II

Course Description: The course description is to make the students examines the functional area of production and operations management as practiced in the manufacturing industry. The course includes decision-making, capacity planning, aggregate planning, forecasting, and inventory management, distribution planning, materials requirements planning (MRP), project management and quality control. The course will demonstrate awareness and an appreciation of the importance of the operations and supply management to the sustainability of an enterprise.

Course Objectives: The objective of the course is to help the students to introduce major concepts and tools used in the design and use of operations systems in organizations. It introduces the discipline and the role the function plays in a value-creating organization. Emphasis is given both to familiarization of various production processes and service systems, and to quantitative analysis of problems/ issues arising in the management of operations.

Course Outcomes (COs): At the end of this course students will be able to:

CO1- To identify the role of Operations in overall Business Strategy of the industry.

CO2- To discuss the application of operations management policies and techniques to the service sector as well as manufacturing firms.

CO3- To evaluate the vital factors and their interdependence of these factors in the design of effective operations system.

CO4- To classify the trends and challenges of Operations Management in the current business scenario.

CO5- To Explain the students with the tools and techniques for effective utilization of operational resources and managing the processes to produce good quality products and services at competitive prices.

Course Contents:

Unit 1 : Introduction to Production and Operations Management (P&OM)

Nature, Objectives and Scope of P&OM (b) Evolution of P&OM (c) Transformation System (d) Functions and Responsibilities of Operations Manager (e) Difference between Goods and Services (f) New product development

Unit 2 : Facilities Management

(a) Types of Processes (b) Process Selection (c) Importance of Facilities Location (d) Factors Affecting Facilities Location (e) Location Evaluation (f) Facility's Layout: Criteria for Good Layout, Benefits of good layout, Symptoms of Poor Layout, Types of Facility's Layout, Layout planning

Unit 3 : Production Planning

(a) Introduction to Production Planning (b) Production Planning Strategies (c) Introduction to Capacity Planning (d) Aggregate Planning (e) Master Production Scheduling (f) Material Requirement Planning (g) Production Scheduling

Unit 4 : Production Control

(a) Elements of Production Control (b) Purchase Process (c) Receiving (d) Inventory Management: Graphical, Tabular and EOQ Models of Inventory Control; Economic Production Lot Size (EPLS) (e) Just-In-Time Inventory (f) Selective Control Tools of Inventory.

Unit 5 :

a) Quality Management: Concepts of Total Quality Management (TQM)

b) Tools for Lean and Six Sigma: Value stream map; 7 wastes; Pure and replenishment types; Standardized work; Total Productivity Management (TPM); Just-in-time (JIT)

Suggested Readings:

1. Chase, Jacob, Aquilano, and Agarwal, Production and Operations Management, 13thed. (TMH, New Delhi), 2009
2. Lee J. Krajwski, Operations Management: Strategy and Analysis, 6th ed., Pearson Education, N. Delhi
3. Jeffery K. Liver, Toyota Production Way
4. Adam Ebert, Production and Operations Management, 6th ed., Pearson Education, N. Delhi
5. S.N. Chary, Production and Operations Management, TMH, New Delhi, 5th edition
6. William J. Stevenson, Operations Management, 13th ed., 2017, McGraw-Hill, New Delhi
7. Muhlemann, Oakland, Lockyer, Sudhir, and Katyayani, Production and Operations Management, 6th ed., Pearson Education, 2007
8. Elwoods S. Buffa and Rakesh K. Sarin, Modern Production/ Operations Management, 8th ed., Wiley Student Edition, 2009
9. Joseph S. Martinich, Production and Operations Management, 10th Reprint, Tata McGraw-Hill, New Delhi/Nbida, 2005
10. Norman Gaither, Operations Management, Cengage Learning
11. Ritzman, et al., Operations Management, Pearson, 11th ed.

Syllabus

Course Title: Research Methodology

| L | T | P | C.U. |
|----|---|---|------|
| 30 | 5 | 5 | 3 |

Course Code: BSMC215

Programme & Semester: M.Com II

Pre-requisite: Statistics for Management

Course Description: Research methodology is a systematic approach to solve the research problem. We study various steps that are generally adopted by the researcher in studying his research problem along with logic behind them. The syllabus of research methodology includes five units; unit one is concept of research which includes an overview of research and research methodology, defining a research problem and research proposal. Unit 2 includes various research design and their characteristics. Unit 3 includes various Scaling & Measurement Techniques; in unit-4 Sampling Design & Collection of Data are included and Unit-5 includes Data Analysis, Hypothesis Testing & Report Writing.

The Andragogy in this subject includes power point presentations, case studies, assignments, class test, quiz, mini project etc.

Course Objectives: The course is designed to develop a research orientation among the students and make the students aware with the different research methods and techniques and to develop understanding the practical application of various research techniques.

Course Outcomes (COs): At the end of this course students will be able to:

CO 1: Explain the basic framework of research process involved in research.

CO 2: Construct the research proposal related to business or management problems.

CO 4: Design the questionnaire related to primary data collection method.

CO 5: Operate the concept of statistical analysis which includes various tests like t-test, F Test, Z test.

CO 6: Identify the mechanism and techniques of report writing.

Course Contents:

Unit 1 Concept of Research: Definition, Importance & Objectives of Research, Types of Research, Concept of Research Methodology, Research Problems: Problems encountered by researchers in India, Precautions to be taken while selecting the Research Problem, Research Process: Steps involved in Research Process, Research Proposal – Elements of a Research Proposal and Drafting a Research Proposal

Unit 2 Research design: Concept, Features of a good research design, Exploratory Research Design: Concept, Types: Literature Research, Experience Survey and Case study Method

Descriptive Research Designs: Concept & Types: Cross-sectional and Longitudinal Research

Experimental Design: Concept of Causal relationships, Important experimental designs: Informal experimental designs and Formal experimental designs.

Unit 3 Scaling & Measurement Techniques: Concept of Measurement: Need of Measurement; Levels of measurement: Nominal, Ordinal, Interval, Ratio. Attitude Scaling Techniques: Concept & Applications of Scales: Rating Scales viz. Likert Scales, Semantic Differential Scales, Constant Sum Scales, Graphic Rating Scales, Ranking Scales, Paired comparison.

Unit 4 Sampling Design & Collection of Data: Sampling Design Concepts: Defining the Universe, Concepts of Statistical Population, Sample, Procedure in sampling design, Sample Size, Factor affecting sample size, Sampling errors and Non Sampling errors

Probability Sampling: Simple Random Sampling, Systematic Sampling, Stratified Random Sampling, Area Sampling & Cluster Sampling.

Non Probability Sampling: Judgment Sampling, Convenience Sampling, Purposive Sampling, Quota Sampling & Snowballing Sampling methods.

Secondary and Primary Sources of data, Methods of Data Collection: Observation, Interview, Questionnaire and Schedule Method and Preparation of Questionnaire.

Unit 5 Hypothesis Testing & Report Writing: Test of Significance: Small sample tests: t (Mean, proportion) and F tests, Z test

Mechanism of Report Writing: Layout of the research report, Steps involved in research report writing, Precautions while writing research report, Citation of References.

Text Book:

1. Cooper D.R., Schindler P.S. (2013). *Business Research Methods*, 11th Ed., TMGH, New Delhi.

References:

1. Collis J and Hussy R. (2009). *Business Research*, 3rd ed., Palgrave.
2. Emma B., Alan B. and Bill H. (2018). *Business Research Methods*, 5th ed., Oxford University Press.
3. Beri G.C. (2013). *Marketing Research*, 5th ed., Mc Graw Hill.
4. Saunders M., Lewis P., Thronhill A. (2012). *Research Methods for Business Students*, 6th ed., Pearson Education
5. Kothari C.R. (2011). *Research Methodology*, 2nd ed. (Revised), New Age International Publication.

SYLLABUS

M.Com III

Course Title: Strategic Management

Course Code: BSMC311

| L | T | P | C.U. |
|----|---|---|------|
| 30 | 5 | 5 | 3 |

Programme & Semester: M.Com III

Course Description: This course introduces the key concepts, tools, and principles of strategy formulation and competitive analysis. It is concerned with managerial decisions and actions that affect the performance and survival of business enterprises. The course takes a general management perspective, viewing the firm as a whole, and examining how policies in each functional area are integrated into an overall competitive strategy.

Course Objectives: The objective of this course is to develop a holistic perspective of an organization and to enable the students to analyse the strategic situation facing the organization, to access strategic options available to the organization and to implement the strategic choices made by it.

Course Outcomes (COs): At the end of this course students will be able to:

CO1. Formulate organizational vision, mission, goals, and values.

CO2. Develop strategies and action plans to achieve an organization's vision, mission, and goals.

CO3. Develop powers of managerial judgment, how to assess business risk, and improve ability to make sound decisions and achieve effective outcomes.

CO4. Evaluate and revise programs and procedures in order to achieve organizational goals

Course Contents

Unit 1 : Introduction to Strategic Management : Concept of Strategic Management; Evolution of Strategic Management; Strategic management process; Business policy; Corporate strategy; Mission, vision, objectives; Basic model of strategic management; Strategic decision-making.

Unit 2: Environmental Appraisal : Factors considered, approaches, External environment analysis: PESTEL Analysis, EFE matrix (External Factor Evaluation): Porter's Five Forces Model methods and techniques used , Internal Appraisal – The internal environment, Organizational Capability Factors, organizational appraisal-factors affecting, approaches, methods & techniques Resource Based View (RBW) Analysis, VRIO Framework, Value Chain Analysis, IFE matrix (Internal Factor Evaluation).

Unit-3 Strategy Formulation: Corporate, Business, Functional strategy, Concentration Strategies, Integration Strategies: Horizontal & Vertical, Diversification: Related & Unrelated, Internationalization , Porters Model of competitive advantage of nations, Cooperative: Mergers & acquisition Strategies, Joint Venture, Strategic Alliance , Digitalization Strategies

Unit 4 : Strategy Analysis & Implementation : Process, Analyzing Strategic alternative, Evaluating and Choosing Among Strategic Alternative, Tools & Techniques of strategic Analysis, Strategic Choice. BCG Matrix, Ansoff Grid, GE Nine Cell Planning Grid, McKinsey's 7'S framework Implementation of Strategy Implementing Strategy through Short-Term Objectives, Functional Tactics, Reward System and Employee Empowerment, Leadership, and Culture

Unit 5 : Strategy Evaluation & Control: Nature, Importance, Organizational systems and Techniques of strategic evaluation & control.

Text book:

1. Azhar Kazmi,(2015) Strategic Management, (4th edition,)Tata McGraw Hill

References:

1. John A Pearce II, Richard B Robinson. Jr., (2015) Strategic Management, 11th ed., Tata McGraw Hill
2. Lawrence R. Gaunch & William F. Glueck, Business Policy and Strategic Management, 2nd edition McGraw Hill,

Syllabus

Course Title: International Business

Course Code: BSMC312

| L | T | P | C.U. |
|----|---|---|------|
| 35 | 5 | 0 | 3 |

Programme & Semester: M.Com III

Course Description: An understanding of international business is essential for students in today's interdependent global world. This course will provide students with the knowledge, skills, and abilities to understand the global economic, political, cultural and social environment within which firms operate. It will examine the strategies and structures of international business and assess the special roles of an international business's various functions.

Course Objectives: The course is designed to provide the student a basic knowledge of the concepts, importance, and dynamics of international business and India's involvement in global business operations. The students will be able to understand the theories of international trade and functions of various international organizations and regional economic co-operations. The course will also provide an understanding about foreign trade promotion measures and organizations in India.

Course Outcomes: At the end of the course, students will be able to:

- To define the nature, scope, and role of international business & globalization;
- To discuss the theoretical aspects of international business and the functions of international organizations;
- To explain the concept of economic integration and international economic environment;
- To interpret the Organizational structure for international business operations;
- To examine the business implications of international economic environment

Course Contents

Unit 1

a) Introduction: Nature and scope of International business, concept of globalization and its importance; Impact of globalization; International business Vs domestic business, Modes of entry in International business

b) International business environment: Economic, Socio-cultural and political-legal environment; Balance of Trade and Balance of Payment. Internationalization stages and orientation (EPRG framework); India's Foreign Trade Policy

Unit 2

a) Theories of International Trade: An overview- Theories of International trade- mercantilism, Absolute advantage, Comparative advantage, Heckscher- Ohlin, Product life cycle theory and Porter's diamond model, types of tariff and non tariff barriers.

b) International Organisations and Arrangements: GATT, WTO- Its objectives, principles, organisational structure and functioning; overview of other organizations — UNCTAD, Bretton woods Conference, IMF and World Bank, Subsidiaries of World Bank.

Unit 3

a) Regional Economic Co-operation: Forms and stages of regional groupings and economic integration, SAARC, NAFTA, ASEAN, EU, OPEC

b) International Financial Environment: International financial system and institutions; Components of International Financial environment, Foreign exchange markets and risk management; Foreign investments-types and flows; Foreign investment in Indian perspective.

Unit 4

a) Organisational structure for international business operations: Key issues involved in making international production, finance, marketing and human resource decisions; International business negotiations.

b) Developments and issues in International business: Outsourcing and its potentials for India; Strategic alliances, mergers and acquisitions; Role of IT in International business; International business and ecological considerations.

Unit 5

a) Foreign Trade promotion measures and organizations in India: Special economic zones (SEZs) and 100% export oriented units (EOUs); Measures for promoting foreign investments into and from India; Indian joint ventures and acquisitions abroad.

b) Financing of foreign trade and payment terms: sources of trade finance (Banks, factoring, forfaiting, Banker's Acceptance and Corporate Guarantee) and forms of payment (Cash in advance, Letter of Credit, Documentary Collection, Open Account)

Text Books:

1. Cherunilam, F. (2009). *International Business: Text and Cases*, 6th ed., Prentice-Hall, India

Reference Readings:

1. Ashwathappa, K. (2015). *International Business*, 6th ed., McGraw Hill Education
2. Charles W. L. Hill, John Michael Geringer, & G. Tomas M. Hult. (2017). *International Business*, 11th ed., McGraw-Hill Education
3. Varma, S. (2018). *International Business: Text and Cases*, 2nd ed., Pearson Education, India
4. Varma, S. (2019). *Fundamentals of International Business*, 1st ed., Pearson Education, India

Syllabus

Course Title: Security Analysis and Portfolio Management

| L | T | P | C.U. |
|----|---|---|------|
| 33 | 5 | 2 | 3 |

Course Code: BSMC313

Programme & Semester: M.Com III

Course Description: This course is designed to familiarise the students with the Investments and capital market. Students will be acquainted with the fundamental and technical analysis of the diverse investment avenues. This course will not only help the student in measuring the risk of a stock but also help them in constructing and evaluating their portfolio.

Course Objective:

This course will emphasize an understanding of the economic forces that influence the pricing of financial assets and to provide a theoretical and practical background in the field of investments. This course will expose the students to the concepts, tools and techniques applicable in the field of security analysis and portfolio management.

Course Outcomes (COs): At the end of this course students will be able to:

CO1: Analyse the environment of investment and risk return framework.

CO2: Understand the value of assets and manage investment portfolio.

CO3: Design, analyze, choose and evaluate portfolios along with a deep understanding of Capital market.

CO4: Understand and create various investment strategies on the basis of various market conditions.

CO5: Measure riskiness of a stock or a portfolio position.

Course Contents

Unit 1 : Introduction of Investment

(a) Meaning and Objective of Investment (b) Investment Decision Process (c) Categories of Investment (d) Phases of Security Analysis

Unit 2 : Introduction of Capital Market

(a) Meaning and Nature of Capital Market (Primary Market and Secondary Market) (b) Functions and limitations of Capital Market (c) Trading of securities (d) SEBI guidelines

Unit 3 : Introduction to fundamental Analysis

(a) Technical Analysis and Efficient Market Hypothesis (b) Dividend Capitalization Model (c) Price-Earning Multiplier Approach

Unit 4 : Portfolio Analysis

(a) Portfolio Analysis and Selection (b) Risk and Return Analysis (c) Beta (d) Markowitz Model (e) Capital Asset Pricing Model (f) Arbitrage Pricing Theory

Unit 5 : Portfolio Revision and Evaluation

(a) Portfolio Revision and Portfolio Evaluation (b) Constant Rupee Value Plan (c) Constant Ratio Plan (d) Sharpe and Treynor Measures (e) Mutual Fund Industry

References:

1. Fischer, Donald, E. and Ronald J. Jordan (2018). Security Analysis and Portfolio Management. 7th ed. Prentice Hall India. New Delhi.
2. Chandra, Prasanna. (2017) Investment Analysis and Portfolio Management,.5th ed. Tata McGraw Hill, New Delhi.
3. Sharpe,William, F. Alexander, and Bailey, Investment, Prentice Hall Of India, 5th Edition.
4. Kevin, S. (2015) Security Analysis and Portfolio Management 2nd ed. Prentice Hall India.New Delhi.
- 5.Pandian, Punithavathy(2012). Security Analysis and Portfolio Management 2nd ed.Vikas Publishing House, New Delhi
- 6.Reilly,F., Brown, K. and Leads, S. (2018).Analysis of Investments and Management of Portfolios,11th ed. Cengage Learning, New Delhi
- 7.Bhalla, V.K. Investment Management: Security Analysis and Portfolio Management, Sultan Chand, 2010, 7th Edition, New Delhi.

Syllabus

Course Title: Financial Markets and Services

| L | T | P | C.U. |
|----|---|---|------|
| 35 | 5 | 0 | 3 |

Course Code: BSMC314

Programme & Semester: M.Com III

Course Description:

The course will provide an understanding of the functions, and operations of the –financial markets and services operating in India. It explains the role of financial system in economic development. Various conceptual issues related to the role of regulatory bodies and the functions performed by various financial services in India are discussed elaborately.

Course Objectives: The course is designed to provide the student a basic knowledge of the financial markets and to familiarize them with major financial services in India. The students will be able to understand the role of financial system on economic development. The course will provide understanding about the conceptual issues related to the role of regulatory bodies in Indian securities market and the functions performed by financial services in India.

Course Outcomes (COs): At the end of this course students will be able to:

1. To define the roles, structure, functioning and operations of Indian financial market;
2. To explain the working of money market and capital market;
3. To discuss the management of primary market and secondary market;
4. To examine various financial services with their functions;
5. To describe the legal and regulatory aspects and implications of Indian banking

Course Contents:

Unit 1: Financial System: Nature and Role of Financial System; Structure/ organisation of financial system; Functions of financial sector; Indian Financial System- An overview; Globalisation of Financial Markets, Money market: functions, organisation and instruments, Role of central bank in money market; RBI- regulatory body of money market

Unit 2: Capital Markets: functions, organisation and instruments, Role of stock exchanges in Indian securities market, SEBI- regulatory body of capital market, Primary markets: New Issue Market, DIP Guidelines, Eligibility conditions, Red herring prospectus, Green Shoe Option, IPO grading, book building, French option, Dutch option, minimum subscription, pricing (band, floor), Settlement & Allotment, Escrow account, listing, Secondary Market: Stock market, trade operations & settlement.

Unit 3: Leasing & Hire Purchase: benefits of lease to lessor & lessee, difference between lease and hire purchase, Factoring & forfeiting: Concept, distinction between factoring and forfeiting, benefits of factoring, Venture capital: Meaning, venture capital process, difference between venture capital finance and conventional sources of finance.

Unit 4: Credit rating: process, evaluation of a company, CRISIL Rating symbols, Mutual Funds: Introduction, NAV of a Fund, Classification of Mutual Fund Schemes (Open end & closed end, income & growth schemes, Securitization: Concept, features, process, MBS, ABS, risk associated with securitization

Unit 5: Merchant Banking: Introduction, evolution of merchant banking, types of merchant bankers, activities undertaken by different types of merchant bankers, Depositories: Meaning, Types, trading settlement procedure, CDSL, NDSL, Insurance: types of insurance (life, non life), types of insurance policies.

Text Book:

1. Bhole, L.M. and Mahakud, J., (2018). Financial Institutions and Markets: Structure, Growth and Innovation, 6th ed., Tata McGraw Hills, New Delhi

References:

1. Das, S. C. (2015). The Financial System in India: Markets, Instruments, Institutions, Services and Regulation, 1st ed., PHI Learning Pvt. Ltd., New Delhi
2. Khan, M. Y. (2017). Indian Financial System, 9th ed., Tata McGraw Hills, New Delhi
3. Machiraju, H.R. (2018). Indian Financial System, 5th ed., Pearson Education, India
4. Mishkin, S. Frederic and Eakins, G. Stanley, (2017). Financial Markets and Institutions, 8th ed., Pearson India
5. Saunders, A. and Cornett, M.M. (2018). Financial Institutions Management, 6th ed., Tata McGraw-Hill, New Delhi
6. Suresh, P. and Paul, J. (2017). Management of Banking and Financial Services, 3rd ed. Pearson Education

SEMESTER IV

Syllabus

Course Title: Entrepreneurship Development

| L | T | P | C.U. |
|----|---|---|------|
| 32 | 5 | 3 | 3 |

Course Code: BSMC411

Programme & Semester: M.Com IV

Pre-requisite: HRM

Course Objectives: The basic objective of course is to provide students with skills, knowledge, and networks needed to become entrepreneurs and innovators. This course also helps the students to involve participation in group work from diverse backgrounds. The course aims to acquaint the students with challenges of starting new ventures and enable them to investigate, understand and internalize the process of setting up a business.

Course Outcomes:

CO1: Explain the meaning and significance of entrepreneurship and understand the process of entrepreneurial action

CO2: To discuss the Theories of Entrepreneurship and analyze global impact of Entrepreneurship

CO3: To demonstrate & design the business plan.

CO4: To evaluate the financial schemes offered by various financial institutions, like Commercial Banks, IDBI, ICICI, SIDBI, SFCs.

CO5: To discuss and employ role of Central Government and State Government in promoting entrepreneurship with various incentives, subsidies, grants, etc.

Course Contents

Unit 1 : Foundations of Entrepreneurship Development

Concept and need of entrepreneurship; Definition of entrepreneur, entrepreneurship, innovation, invention, creativity, business idea; Entrepreneurship as a career; Entrepreneurship as a style of management; The changing role of the entrepreneur; Entrepreneurial traits.

Unit 2 : Theories of Entrepreneurship

Influences on entrepreneurship development; External influences on entrepreneurship development; Socio-cultural, political, economical, personal entrepreneurial success and failure: reasons and remedies; Women entrepreneurs; Challenge to women entrepreneurs; achievements of women entrepreneurs.

Unit 3 : Business Planning Process

The business plan as an entrepreneurial tool; Elements of businessman; Objectives; Market analysis; Development of product/idea; Marketing, finance, organization and management; Ownership; Critical risk contingencies of the proposal; Scheduling and milestones

Unit 4 : Project Management

Technical, financial, marketing personnel, and management feasibility reports; Financial schemes offered by various financial institution, like Commercial Banks, IDBI, ICICI, SIDBI, SFCs.

Unit 5: Entrepreneurship Development and Government

Role of Central Government and State Government in promoting entrepreneurship with various incentives, subsidies, grants, etc

Reference Readings:

1. Barringer, B.R & Ireland, R.D. (2013). *Entrepreneurship Successfully Launching New Ventures*. Pearson.
2. Drucker, P. F. (2006). *Innovation and entrepreneurship: Practice and principles*. Elsevier.
3. Fagerberg, J., Mowery, D. C., & Nelson, R. R. (Ed.). (2006). *The oxford handbook of Innovation*. Oxford University Press.
4. Hisrich, R., Manimala, M.J., Peters, M.P., & Shepherd, D.A. (2015). *Entrepreneurship (9 th ed)*. McGraw Hill.
5. Kaplan, J. M. (2012). *Patterns of Entrepreneurship (4 ed.)*. John Wiley & Sons.
6. Khandwalla, P. (2003). *Corporate creativity*. New Delhi: Tata McGraw Hill
7. Kuratko, D.F., & Rao, T.V. (2014). *Entrepreneurship: A South-Asian Perspective*. Cengage
8. Learning Mullins, W. J. (2004). *New business road test*. Prentice Hall.

Syllabus

Course Title: Corporate Social Responsibility & Corporate Governance

| L | T | P | C.U. |
|----|---|---|------|
| 32 | 5 | 3 | 3 |

Course Code: BSMC412

Programme & Semester: M.Com IV

Pre-requisite: Business Environment

Course Objectives: Course aims to develop student's general theoretical knowledge of corporate social responsibility in contemporary economies and to reflect upon and analysis CSR as an evolving management practice and to gain basic knowledge on Corporate Governance Principles and purpose of good corporate governance.

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

CO1: To explain the concept of Corporate Social Responsibility and Corporate Governance.

CO2: To describe the stakeholders related to corporate sustainability.

CO3: To interpret the risk evaluation and risk management related to project.

Course Contents:

Unit 1: Introduction to Corporate Social Responsibility

Definition, Importance of Corporate Social Responsibility, Implications of CSR, Global Perspective, Trends and Generation of CSR, Social and ecological responsibility, Forces causing social and ecological responsibility, Accountability and Sustainability, Integrating Bottom Line Measures in CSR, Indian Approach to CSR.

Unit 2: Corporate Sustainability

Concept of corporate sustainability, Drivers for corporate sustainability, External drivers: Governments, community activists, consumers, customers, market expectations, other corporations, industry associations and non-government organizations. Internal drivers: Corporate leaders and change agents within the company.

Unit 3: Corporate Governance

Evolution of Corporate Governance, Scope and Role of Corporate Governance, Committees Recommendations on Corporate Governance, Effective Board of Directors and its role, Independent Directors and Audit Committee, Remuneration Committee, Nomination Committee; Corporate and Capital Structures

Unit 4: Evaluation of effectiveness of Internal Control

Management Accounting applications and Directors' Responsibility Statement; Going Concern status-financial and other indicators, role of management audit, evaluation of going concern uncertainties; Related party transactions and disclosures;

Unit 5: Project management audit and corporate governance

Relevance of Risk Evaluation and Risk management; Evaluation of key financial decisions and disclosures; Management Audit for investors' protection in the context of Corporate Governance, Corporate Governance Norms as prescribed by SEBI.

Text Books:

1. Baxi C. V. and Prasad A. (2006). Corporate Social Responsibility: Concept and Cases, Excel Books, New Delhi
2. Fernando, A.C. (2016). Business Ethics and Corporate Governance, 2nd ed., Pearson.

Reference Readings:

1. May S., George C. and Juliet R. (2007). The Debate over Corporate Social Responsibility, Oxford University Press.
2. Dunphy, D., Griffiths, A. and Benn, S. (2007). Organizational change for corporate sustainability, 2nd ed. London, U.K., New York, U.S.A.: Routledge.
3. Laura P. Hartman and Chatterjee A. (2014). Perspectives in Business Ethics, 3rd ed., Tata McGraw Hill.
4. John L. Colley et al. (2004). Corporate Governance, McGraw-Hill.
5. Bajpai G.N. (2016). The Essential Book of Corporate Governance, 1st ed., Sage Publications.

Syllabus

Course Title: International Financial Management

Course Code: BSMC413

| L | T | P | C.U. |
|----|---|---|------|
| 32 | 5 | 3 | 3 |

Programme & Semester: M.Com IV

Pre-requisite: Financial Management

Course Objectives: The course is designed to enable the students to understand the working of International Financial Institutions, balance of payment and exchange transactions. They will be able to understand the operation model for Multinational Companies (MNCs) as well as the business environments of the host countries, including the international financial markets and the political and economic environment. The course will be providing the concept of International Financial Management, including International Financial Markets, The determination of the Exchange Rate, International Arbitrage and Interest Parity, The Relation between Inflation, Interest Rates and Exchange Rates, Forecasting the Exchange Rates, How to Measure the Fluctuation of the Exchange Rates, Managing the Transaction Exposure, Economic Exposure and Translation Exposure, etc.

Course Outcomes: At the end of the course, students will be able to:

CO1: Understand international capital and foreign exchange market

CO2: Understand the concept of balance of payments and how it helps to forecast exchange rates.

CO3: Identify and appraise investment opportunities in the international environment

CO4: Examine the risk relating to exchange rate fluctuations and develop strategies to deal with them

CO5: Analyze the operations of international financial markets including past and present exchange rate systems.

CO6: Explain the exposures of MNCs and non-MNCs in terms of operating, transaction and translation.

Course Contents

Unit 1 : Introduction

Nature of international financial functions; Growth of international financial functions in recent decades; International flow of funds; Balance of payments — structure; Adjustments in the balance of payments.

Unit 2 : IMF

A brief idea of pre-IMF system of exchange rate; IMF and fixed, parity system; The present exchange rate scenario - fixed, floating, target-zone arrangement, dollarisation, currency board arrangement, crawling peg; IMF and international liquidity; Exchange rate mechanism: quotation of exchange rate; bid and ask spread, cross rate, spot and forward rates; Forward rate differential; Determination of exchange rate in spot market and the factors influencing spot exchange rate; Interest Rate Parity theory and the determination of forward market rates; Covered interest arbitrage.

Unit 3 : Features of foreign exchange market

Arbitrage, hedging, and speculation in foreign exchange market; Market for currency derivatives; Currency futures, hedging, and speculation in market for currency futures; Currency options — types of option market, types of options contract, gains, and losses to options buyers and sellers, hedging in option market, speculation in options market spreads, straddles, and strangles; Exchange rate risk: translation, transaction, and real operating exposure; Assessment of the size of exposure; Management of exposure.

Unit 4 : International capital budgeting

A brief idea of project evaluation criteria; Computation of cash flow from the view point of parent unit and the subsidiary; Adjusted present value technique; Real options and International capital budgeting; Financial evaluation of international M & As; International portfolio investment: expected return and risk, capital assets pricing model; Benefit and problems of international investment; Optimal international portfolio of assets.

Unit 5 : International working capital management

Management of cash in different units — assessment and optimization of cash need, investment of surplus cash; Credit policy — inter-firm and intra-firm sales; Stockpiling and international inventory management; International financial market: A brief review of changing scenario in international financial market; Euro-currency market —

financial intermediation and credit creation; international securities market — international bonds, medium term euro notes, euro notes, and euro commercial papers; Financial swaps; Concept of interest rate risk; Management of interest rate risk.

Suggested Readings:

1. Apte, P.G. (2014). International Financial Management, 7 th ed., Tata McGraw-Hill, New Delhi
2. Madhura, J. (2012). International Financial Management, 11 th ed., South Western, Cengage Learning
3. Levich, R.M. (2004). International Financial Markets, McGraw-Hill-Irwin
4. MadhuVij, M. (2010). International Financial Management, 3 rd ed., Excel Books

Syllabus

Course Title: Project Planning and Evaluation

Course Code: BSMC414

Programme & Semester: M.Com IV

| L | T | P | C.U. |
|----|---|---|------|
| 32 | 5 | 3 | 3 |

Course Objectives: To enable students to understand not only the theoretical aspects of project management but also its applicability in its totality and to develop skill among them to formulate and shape the corporate investment strategies. Course

Course Outcome: After studying this course the student will be able to:

CO1: To explain the concept of Project Planning

CO2: To understand the planning and execution phases of a project.

CO3: To describe the network techniques of project management

CO4: To compare and evaluate the techniques of capital budgeting.

CO5: To understand the issues of public enterprise

Course Contents

Unit 1 : Project Planning and Analysis

Introduction to concept of project management; An overview of project appraisal and capital budgeting; Resource allocation framework; Generation and screening of project ideas: Market and demand analysis, technical analysis, financial analysis.

Unit 2 : Project Selection and Implementation

Project cash flows; Cost of capital; Appraisal criteria; Special decision situation; Risk analysis; Social cost benefit analysis; Qualitative factors; Strategic aspects and organisational considerations; Implementations of projects; network techniques for project management; Evaluation of infrastructure projects; Public-private partnership; Types of infrastructure financing; BOT, BOOT, Annuity basis; Escrowing of/Cash profits

Unit 3 : Project Monitoring, Reporting Techniques and/Evaluation

Management techniques for project Management, Project monitoring; Management reporting; Management Information System (MIS); Project management self-assessment guide.

Unit 4 : Project Review and Administrative Aspects

Initial review; Performance evaluation; Abandonment analysis; Behavioral issues; Administrative aspects of capital budgeting; Evaluating capital budgeting system.

Unit 5 : Management of Public Enterprises

Organisational issues of public enterprise; Operational issues of public enterprises

Suggested Readings:

1 Chandra, Prasanna, Projects, Planning, Planning Analysis, Selection, Implementation and Review, Tata McGraw-Hill, 4th ed., 2008

2. Goel, BB, Project Management: Principles and Techniques, Deep and Deep Publications

BSMC101 - Management Practices & Organisation Behaviour

Course Outcomes

CO1- Define the nature, functions, skills and roles of managers

CO2- Describe the foundations of individual behavior with an understanding of human personality, perception, learning and emotions.

CO3- Appraise how managers can use the models to enhance motivational levels of employees and basic dynamics of interpersonal relationships.

CO4- Illustrate the organization of teams and groups in organizations.

CO5- Developing conceptual understanding of change and its implementation

| | PO 1 | PO 2 | PO 3 | PO 4 | PO 5 | PSO 1 | PSO 2 | PSO 3 | PSO 4 |
|----------------|------------|------|------|------------|------|-------|------------|-------|------------|
| CO 1 | 2 | | | | | | | | |
| CO 2 | | | | | | | | | 3 |
| CO 3 | | | | 3 | | | 2 | | |
| CO 4 | | | | 2 | | | | | 3 |
| CO 5 | | 2 | | | | | 2 | | |
| Average | 2.0 | 2.0 | | 2.5 | | | 2.0 | | 3.0 |

BSMC102 - Quantitative Techniques for Managers

Course Outcomes:

CO1: Describe basic concepts of quantitative techniques.

CO2: Examine various Measures of Central Tendency, Measures of Dispersion, Correlation and Regression analysis in decision making.

CO3: Interpret the trend analysis with different methods of time series analysis.

CO4: Explain basic concepts of probability and perform probability theoretical distributions. Understanding

CO5: Operate the concept of statistical analysis which includes various hypothesis tests like chi square test, ANOVA

| | PO 1 | PO 2 | PO 3 | PO 4 | PO 5 | PSO 1 | PSO 2 | PSO 3 | PSO 4 |
|----------------|------------|------|------|------|------|-------|-------|------------|------------|
| CO 1 | 2 | | | | | | | | |
| CO 2 | | 3 | | | | | | 3 | |
| CO 3 | | | 2 | | | | | | 1 |
| CO 4 | 2 | | | | | | | 1 | |
| CO 5 | | | 1 | | | | | | |
| Average | 2.0 | 3.0 | 1.5 | | | | | 2.0 | 1.0 |

BSMC103 - Legal Aspects of Business

CO1: Acquire a sound understanding of the legal aspects of the laws affecting businesses

CO2: Apply basic legal knowledge to business transactions

CO3: Communicate effectively using standard business and legal terminology

CO4: Analyse a given business context using basic understanding of the applicable Acts and develop a suitable operational framework.

CO5: Describe current law, rules, and regulations related to settling business disputes

| | PO 1 | PO 2 | PO 3 | PO 4 | PO 5 | PSO 1 | PSO 2 | PSO 3 | PSO 4 |
|----------------|------|------|------|------|------|-------|-------|-------|-------|
| CO 1 | | | | | | 3 | | | |
| CO 2 | | 3 | | | | | | 2 | |
| CO 3 | | | | | 3 | 2 | | | |
| CO 4 | 1 | | | | | | | | 2 |
| CO 5 | | | | 2 | | | | 1 | |
| Average | 1.0 | 1.5 | | 2.0 | 3.0 | 2.5 | | 1.5 | 2 |

BSMC104 - Economic Analysis for Business**Course Outcome**

CO1: Understand tools and techniques of managerial economics to enable them to appreciate its relevance in decision making.

CO2: Explore the economics of information and network industries

CO3: Understand how economics affect the business strategy of companies in these industries.

CO4: Develop economic way of thinking in dealing with practical business

| | PO 1 | PO 2 | PO 3 | PO 4 | PO 5 | PSO 1 | PSO 2 | PSO 3 | PSO 4 |
|----------------|------|------|------|------|------|-------|-------|-------|-------|
| CO 1 | | 2 | | | | | | 1 | |
| CO 2 | 1 | | | | | | | | 2 |
| CO 3 | | | 2 | | | 2 | | | |
| CO 4 | | | | 1 | | | 2 | | |
| Average | 1.0 | 2.0 | 2.0 | 1.0 | | 2.0 | 2.0 | 1.0 | 2.0 |

BSMC105 - Accounting for Managers

CO1: Understand the basic concepts of financial accounting, cost accounting and management accounting.

CO2: Understand accounting process as an information system for decision-making.

CO3: Use of various tools of accounting for analyzing business situations and to take decision.

CO4: Analyze the financial position business.

CO5: Solve the problems related to managerial decisions using the techniques of management accounting.

| | PO 1 | PO 2 | PO 3 | PO 4 | PO 5 | PSO 1 | PSO 2 | PSO 3 | PSO 4 |
|----------------|------------|------|------|------|------|-------|-------|------------|------------|
| CO 1 | 2 | | | | | | | | |
| CO 2 | | 2 | | | | | 1 | 3 | |
| CO 3 | | | 2 | | | | | | 1 |
| CO 4 | 2 | | | | | | | 1 | |
| CO 5 | | | 1 | | | 2 | | | |
| Average | 2.0 | 2.0 | 1.5 | | | 2.0 | 1.0 | 2.0 | 1.0 |

BSMC211 - Marketing Management

Course Outcomes

CO1: Understand strong conceptual knowledge in the functional area of marketing management.

CO2: Develop marketing strategies based on segmentation, target marketing and positioning by examining consumer behavior.

CO3: Evaluate the relevance of marketing concepts impact on environmental change while designing marketing plans, strategies and practices.

CO4: Understand the product life cycle, product mix and branding

CO5: Explain factors influencing pricing decisions

| | PO 1 | PO 2 | PO 3 | PO 4 | PO 5 | PSO 1 | PSO 2 | PSO 3 | PSO 4 |
|----------------|------------|------|------|------|------|-------|-------|-------|-------|
| CO 1 | 1 | | | | | | | | |
| CO 2 | | 2 | | | | | | 3 | |
| CO 3 | | | 2 | | | 1 | | | 1 |
| CO 4 | 2 | | | | 1 | | 2 | 1 | |
| CO 5 | | | 1 | | | | | | |
| Average | 1.5 | 2.0 | 1.5 | | 1.0 | 1.0 | 2.0 | 2.0 | 1.0 |

BSMC212 - Financial Management

Course Outcome

CO1 Understand the concept of time value of Money

CO2 To evaluate the various projects by different methods.

CO3 Understand and compare the theories of dividend policy

CO4 To analyse and evaluate the various available financing options.

CO5 Identify the major sources of short-term financing available to the firm

| | PO 1 | PO 2 | PO 3 | PO 4 | PO 5 | PSO 1 | PSO 2 | PSO 3 | PSO 4 |
|----------------|------------|------------|------------|------|------|------------|------------|------------|------------|
| CO 1 | 2 | | | | | | | | |
| CO 2 | | 3 | | | | | | 3 | |
| CO 3 | | | 2 | | | 1 | | | 1 |
| CO 4 | 2 | | | | | | 2 | 1 | |
| CO 5 | | | 1 | | | | | | |
| Average | 2.0 | 3.0 | 1.5 | | | 1.0 | 2.0 | 2.0 | 1.0 |

BSMC213 - Human Resource Management

Course Outcomes

CO1: To State the basic concept of Human Resource Management and role played by HR Manager.

CO2: To explain the key issues related to administering the human elements such as recruitment, selection, motivation, placement, compensation, appraisal, career planning, diversity, ethics, and training.

CO3: To schedule appropriate implementation, monitoring and assessment procedures of training.

CO4: To interpret the significance of employee compensation benefits to both employers and employees.

CO5: To value the concept of performance management and outline its role in contemporary organizations.

| | PO 1 | PO 2 | PO 3 | PO 4 | PO 5 | PSO 1 | PSO 2 | PSO 3 | PSO 4 |
|----------------|------------|------------|------------|------------|------|------------|------------|------------|------------|
| CO 1 | | 2 | | | | | | 1 | |
| CO 2 | 1 | | | | | | | | 2 |
| CO 3 | | | 2 | | | 2 | | | |
| CO 4 | | | | 1 | | | 2 | | |
| Average | 1.0 | 2.0 | 2.0 | 1.0 | | 2.0 | 2.0 | 1.0 | 2.0 |

BSMC214 - Production & Operations Management

Course Outcome

CO1- Identify the role of Operations in overall Business Strategy of the industry.

CO2- Discuss the application of operations management policies and techniques to the service sector as well as manufacturing firms.

CO3- Evaluate the vital factors and their interdependence of these factors in the design of effective operations system.

CO4- Classify the trends and challenges of Operations Management in the current business scenario.

CO5- Explain the students with the tools and techniques for effective utilization of operational resources and managing the processes to produce good quality products and services at competitive prices.

| | PO 1 | PO 2 | PO 3 | PO 4 | PO 5 | PSO 1 | PSO 2 | PSO 3 | PSO 4 |
|----------------|------------|------------|------------|------|------|------------|------------|------------|------------|
| CO 1 | 1 | | | | | | | | |
| CO 2 | | 2 | | | | | | 2 | |
| CO 3 | | | 1 | | | 2 | | | 2 |
| CO 4 | 1 | | | | | | 1 | 1 | |
| CO 5 | | | 1 | | | | | | |
| Average | 1.0 | 2.0 | 1.0 | | | 2.0 | 1.0 | 1.5 | 2.0 |

BSMC215 - Research Methodology

Course Outcome:

CO 1: Explain the basic framework of research process involved in research.

CO 2: Construct the research proposal related to business or management problems.

CO 4: Design the questionnaire related to primary data collection method.

CO 5: Operate the concept of statistical analysis which includes various tests like t-test, F Test, Z test.

CO 6: Identify the mechanism and techniques of report writing.

| | PO 1 | PO 2 | PO 3 | PO 4 | PO 5 | PSO 1 | PSO 2 | PSO 3 | PSO 4 |
|----------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|
| CO 1 | 2 | | | 1 | | | | | |
| CO 2 | | 1 | | | | | 1 | 2 | |
| CO 3 | | | 2 | | | | | | 1 |
| CO 4 | | | | | 2 | | | 2 | |
| CO 5 | | 2 | | | | 2 | | | |
| CO 6 | 1 | | | | | | | | 2 |
| Average | 1.5 | 1.5 | 2.0 | 1.0 | 2.0 | 2.0 | 1.0 | 2.0 | 1.5 |

BSMC311 - Strategic Management

Course Outcomes

CO1. Formulate organizational vision, mission, goals, and values.

CO2. Develop strategies and action plans to achieve an organization's vision, mission, and goals.

CO3. Develop powers of managerial judgment, how to assess business risk, and improve ability to make sound decisions and achieve effective outcomes.

CO4. Evaluate and revise programs and procedures in order to achieve organizational goals

| | PO 1 | PO 2 | PO 3 | PO 4 | PO 5 | PSO 1 | PSO 2 | PSO 3 | PSO 4 |
|----------------|------------|------------|------------|------------|------|------------|------------|------------|------------|
| CO 1 | | 2 | | | | | | 1 | |
| CO 2 | 1 | | | | | | | | 2 |
| CO 3 | | | 2 | | | 2 | | | |
| CO 4 | | | | 1 | | | 2 | | |
| Average | 1.0 | 2.0 | 2.0 | 1.0 | | 2.0 | 2.0 | 1.0 | 2.0 |

BSMC312 - International Business

Course Outcome:

CO1: Define the nature, scope, and role of international business & globalization;

CO2: Discuss the theoretical aspects of international business and the functions of international organizations;

CO3: Explain the concept of economic integration and international economic environment;

CO4: Interpret the Organizational structure for international business operations;

CO5: Examine the business implications of international economic environment

| | PO 1 | PO 2 | PO 3 | PO 4 | PO 5 | PSO 1 | PSO 2 | PSO 3 | PSO 4 |
|----------------|------------|------------|------------|------|------|------------|------------|------------|------------|
| CO 1 | 2 | | | | | | | | |
| CO 2 | | 3 | | | | | | 3 | |
| CO 3 | | | 2 | | | 1 | | | 1 |
| CO 4 | 2 | | | | | | 2 | 1 | |
| CO 5 | | | 1 | | | | | | |
| Average | 2.0 | 3.0 | 1.5 | | | 1.0 | 2.0 | 2.0 | 1.0 |

BSMC313 - Security Analysis and Portfolio Management

Course Outcomes:

CO1: Analyse the environment of investment and risk return framework.

CO2: Understand the value of assets and manage investment portfolio.

CO3: Design, analyze, choose and evaluate portfolios along with a deep understanding of Capital market.

CO4: Understand and create various investment strategies on the basis of various market conditions.

CO5: Measure riskiness of a stock or a portfolio position.

| | PO 1 | PO 2 | PO 3 | PO 4 | PO 5 | PSO 1 | PSO 2 | PSO 3 | PSO 4 |
|----------------|------------|------------|------------|------|------|------------|-------|------------|------------|
| CO 1 | 2 | | | | | | | | |
| CO 2 | | 3 | | | | | | 3 | |
| CO 3 | | | 2 | | | 1 | | | 1 |
| CO 4 | 2 | | | | | | | 1 | |
| CO 5 | | | 1 | | | 1 | | | |
| Average | 2.0 | 3.0 | 1.5 | | | 1.0 | | 2.0 | 1.0 |

BSMC314- Financial Markets and Services

Course Outcomes:

CO1. To define the roles, structure, functioning and operations of Indian financial market;

CO2. To explain the working of money market and capital market;

CO3. To discuss the management of primary market and secondary market;

CO4. To examine various financial services with their functions;

CO5. To describe the legal and regulatory aspects and implications of Indian banking

| | PO 1 | PO 2 | PO 3 | PO 4 | PO 5 | PSO 1 | PSO 2 | PSO 3 | PSO 4 |
|----------------|------------|------|------|------|------|------------|-------|------------|------------|
| CO 1 | 2 | | | | | | | | |
| CO 2 | | 3 | | | | | | 3 | |
| CO 3 | | | 2 | | | 1 | | | 1 |
| CO 4 | 2 | | | | | | 2 | 1 | |
| CO 5 | | | 1 | | | | | | |
| Average | 2.0 | 3.0 | 1.5 | | | 1.0 | 2.0 | 2.0 | 1.0 |

BSMC411 - Entrepreneurship Development

Course Outcome

CO1: Explain the meaning and significance of entrepreneurship and understand the process of entrepreneurial action

CO2: To discuss the Theories of Entrepreneurship and analyze global impact of Entrepreneurship

CO3: To demonstrate & design the business plan.

CO4: To evaluate the financial schemes offered by various financial institutions, like Commercial Banks, IDBI, ICICI, SIDBI, SFCs.

CO5: To discuss and employ role of Central Government and State Government in promoting entrepreneurship with various incentives, subsidies, grants, etc.

| | PO 1 | PO 2 | PO 3 | PO 4 | PO 5 | PSO 1 | PSO 2 | PSO 3 | PSO 4 |
|----------------|------------|------|------|------|------|-------|-------|------------|------------|
| CO 1 | 2 | | | | | | | | |
| CO 2 | | 3 | | | | | | 3 | |
| CO 3 | | | 2 | | | | | | 1 |
| CO 4 | 2 | | | | | | | 1 | |
| CO 5 | | | 1 | | | | | | |
| Average | 2.0 | 3.0 | 1.5 | | | | | 2.0 | 1.0 |

BSMC412 - Corporate Social Responsibility & Corporate Governance

Course Outcome:

CO1: To explain the concept of Corporate Social Responsibility and Corporate Governance.

CO2: To describe the stakeholders related to corporate sustainability.

CO3: To interpret the risk evaluation and risk management related to project.

| | PO 1 | PO 2 | PO 3 | PO 4 | PO 5 | PSO 1 | PSO 2 | PSO 3 | PSO 4 |
|----------------|------------|------|------|------|------|------------|-------|------------|------------|
| CO 1 | 2 | | | | | | | | |
| CO 2 | | 3 | | | | | 1 | 3 | |
| CO 3 | | | 2 | | | 1 | 1 | | 1 |
| Average | 2.0 | 3.0 | 2.0 | | | 1.0 | 1.0 | 3.0 | 1.0 |

BSMC413- International Financial Management

Course Outcomes:

CO1: Understand international capital and foreign exchange market

CO2: Understand the concept of balance of payments and how it helps to forecast exchange rates.

CO3: Identify and appraise investment opportunities in the international environment

CO4: Examine the risk relating to exchange rate fluctuations and develop strategies to deal with them

CO5: Analyze the operations of international financial markets including past and present exchange rate systems.

CO6: Explain the exposures of MNCs and non-MNCs in terms of operating, transaction and translation.

| | PO 1 | PO 2 | PO 3 | PO 4 | PO 5 | PSO 1 | PSO 2 | PSO 3 | PSO 4 |
|----------------|------------|------|------|------|------|-------|-------|------------|------------|
| CO 1 | 2 | | | 1 | | | | | |
| CO 2 | | 1 | | | | | 1 | 2 | |
| CO 3 | | | 2 | | | | | | 1 |
| CO 4 | | | | | 2 | | | 2 | |
| CO 5 | | 2 | | | | 2 | | | |
| CO 6 | 1 | | | | | | | | 2 |
| Average | 1.5 | 1.5 | 2.0 | 1.0 | 2.0 | 2.0 | 1.0 | 2.0 | 1.5 |

BSMC414- Project Planning and Evaluation

Course Outcome:

CO1: To explain the concept of Project Planning

CO2: To understand the planning and execution phases of a project.

CO3: To describe the network techniques of project management

CO4: To compare and evaluate the techniques of capital budgeting.

CO5: To understand the issues of public enterprise

| | PO 1 | PO 2 | PO 3 | PO 4 | PO 5 | PSO 1 | PSO 2 | PSO 3 | PSO 4 |
|------|------|------|------|------|------|-------|-------|-------|-------|
| CO 1 | 2 | | | | | | | | |
| CO 2 | | 3 | | | | | | 3 | |
| CO 3 | | | 2 | | | 1 | | | 1 |
| CO 4 | 2 | | | | | | 2 | 1 | |

| | | | | | | | | | |
|----------------|------------|-----|-----|--|--|------------|-----|------------|------------|
| CO 5 | | | 1 | | | | | | |
| Average | 2.0 | 3.0 | 1.5 | | | 1.0 | 2.0 | 2.0 | 1.0 |