

Central University of Himachal Pradesh
Department of Commerce
School of Commerce and Management Studies
Dhauladhar-II, Dharamshala, Kangra, HP, 176215

Minutes
of
The First Board of Study (BoS) Meeting

of
The Department of Commerce (DoC)

School of Commerce and Management Studies
Central University of Himachal Pradesh

26th December 2023

Venue: Committee Room, Dhauladhar Parisar-II, Dharamshala, Kangra (Himachal Pradesh)

Department of Commerce
School of Commerce and Management Studies
Central University of Himachal Pradesh
Dhauladhar Parisar-II, Dharamshala, Kangra (Himachal Pradesh), 176215

**Minutes of the 1st Board of Study (BoS) Meeting
of the
Department of Commerce (DoC)**

First Board of Study (BoS) Meeting of the Department of Commerce, Central University of Himachal Pradesh was held on 26th December 2023 (Tuesday), Dhauladhar Parisar-II, Central University of Himachal Pradesh, Dharamshala. The following members were present at the meeting:
All the faculty members of the Department of Commerce were special invitees to this meeting.

Members Present in the First Board of Study (BoS) Meeting

Ex-Officio Members

- | | |
|--|----------|
| 1. Prof. Mohinder Singh, Professor and Head
Associate Professor from the Department | Chairman |
| 2. Dr. Krishan Kumar Verma
Assistant Professor from the Department | Member |
| 3. Dr. Gitanjali Upadhaya | Member |

Subject Experts

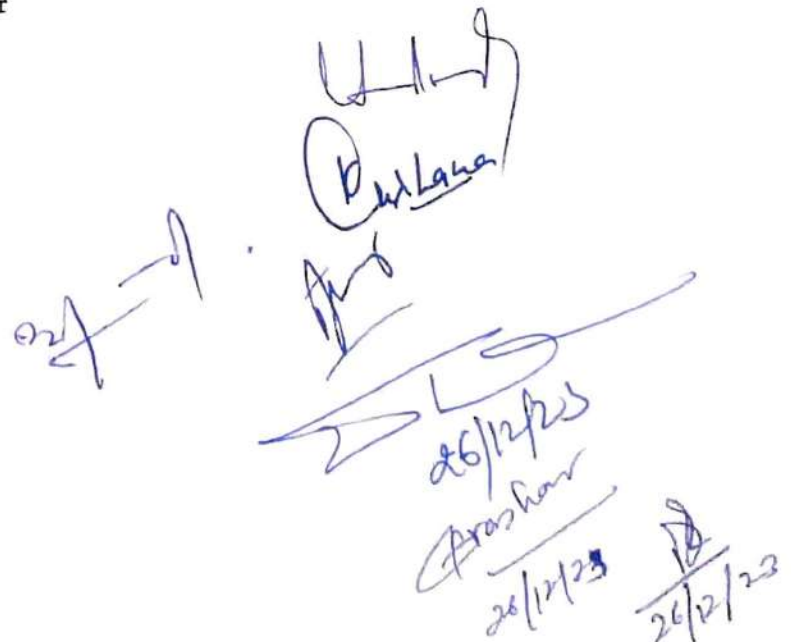
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| 4. Prof. O.P. Verma, Professor, Department of Commerce, Himachal Pradesh University, Shimla | Member |
| 5. Dr. Deepshikha Bhardwaj, Principal, Govt. Degree College Nankhadi, Shimla (H.P.) | Member |

Professors (Nominated by the Hon'ble Vice- Chancellor)

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| 6. Prof. Suman Sharma, Professor, Department of Tourism, Travel & Hospitality Management | Member |
| 7. Prof. Ashish Nag, Professor, Department of Tourism, Travel & Hospitality Management | Member |

Special Invitee (Faculty of the Department)

- Dr. Mohinder Paul, Associate Professor
Dr. Chaman Lal, Associate Professor
Dr. Varun Saini, Assistant Professor
Dr. Akhil Sharma, Assistant Professor



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The Agenda Items taken up in the first Board of Study (BoS) meeting held on 26th December 2023 (Tuesday) were as follows:

The meeting started with the formal welcome and introduction of the members of the Board of Studies (BoS) by the Chairman. Thereafter, the members deliberated upon each agenda item and the following minutes were placed on record:

1. Agenda Item No.- DoC-BoS-1/23-1

To Approve the Regulation for the conduct of the business of Board of Studies (BoS) of the Department of Commerce (DoC).

The proposed regulations made under the provisions of Section 23 of the Central Universities Act-2009, Statute 16 (2) and, Ordinance-4 regarding the conduct of the business of the Board of Studies (BoS) of the Department of Commerce (DoC) was placed before the Board of Studies (BoS) members for approval.

Decision:

The regulations for the conduct of the Board of Studies (BoS), were approved by the Board with consensus. (*Annexure-I*)

2. Agenda Item No.- DoC-BoS-1/23-2

To place before the Board of Study (BoS) the establishment of the Department of Commerce (DoC) as a new department in the School of Commerce and Management Studies (SCMS) for information and ratification.

The Executive Council in its 63rd meeting item no. 63.6(S), held on September 11, 2023 has approved the establishment of the Department of Commerce (DoC) from the academic session 2023-24 and a notification for the same was issued by the Registrar office vide letter no 3-4/CUHP/Estr/2010/5530-40 dated September 19, 2023, seven faculty members from the

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department of HPKV Business School were shifted to the newly set up Department of Commerce (DoC) in the School of Commerce and Management Studies (SCMS). The notification was being placed before the Board of Study (BoS) for its information and ratification.

Decision: The notification was ratified by the Board of Study (BoS). *(Annexure-II)*

3. **Agenda Item No.- DoC-BoS-1/23-3**

To place before the Board of Study (BoS) the Vision, Mission, Objectives, and Action Plan of the Department of Commerce (DoC) for review and approval.

The proposed Vision, Mission, Objectives, and Action Plan of the Department of Commerce (DoC) were placed before the Board of Study (BoS) for its consideration and approval.

Decision:

The Board of Study (BoS) considered and discussed the Vision, Mission, Objectives, and Action Plan of the Department of Commerce (DoC) and approved unanimously. *(Annexure-III)*

4. **Agenda Item No.- DoC-BoS-1/23-4**

To place before the Board of Study (BoS) the Program Outcomes (POs) and Program Specific Outcomes (PSOs) for the two years post-graduate program in commerce i.e. Master of Commerce for review, approval, and further recommendation to the School Board.

The Program Outcomes (POs) and Program Specific Outcomes (PSOs) for the Master of Commerce (M. Com.) Program of the Department of Commerce (DoC) were placed before the Board of Study (BoS) for review, approval and further recommendation to the School Board.


Decision:



The Board of Study (BoS) discussed and approved the Program Outcomes (POs) and Program Specific Outcomes (PSOs) for the two years post-graduate program in commerce i.e. Master of Commerce and recommended to the School Board for approval. *(Annexure-IV)*

5. **Agenda Item No.- DoC-BoS-1/23-5**

To place before the Board of Study (BoS) the Course Structure and the Course Contents for the Master of Commerce (M.Com.) post graduate program offered by the Department of Commerce (DoC) for approval & further recommendation to the School Board.

As required by CUHP Ordinance No: 4 clauses 4.b (i), the course structure and a comprehensive catalogue of courses was developed for the Master of Commerce (M. Com.) by the Curriculum Development Committee (CDC). The feedback from the students and the faculty revealed that some new courses needed to be added to the catalogue, others were


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required to be renamed and a few courses were changed from 2 credits to 4 credits due to their relevance. The Course Structure and Course Contents developed for the Master of Commerce (M.Com.) were placed before the Board of Studies (BoS) for approval and further recommendation to the School Board.

Decision:

The Board of Study (BoS) discussed the Course Structure and the Course Contents developed for the Master of Commerce (M.Com.) program and gave certain suggestions which were incorporated. The final course structure and course contents were approved unanimously and recommended the same to the School Board for approval. (*Annexure-V*)

6. **Agenda Item No.- DoC-BoS-1/23-6**

To place before the Board of Study (BoS) the Course Structure for the Research Degree Program i.e. Doctor of Philosophy (Ph.D.) in Commerce for the completion of course work to be completed by the students enrolled for approval & recommendation to the School Board.

As per CUHP Ordinance no. 42, Clause 8, Ph.D. student has to earn a minimum of 18 credits and a maximum of 22 credits for successful completion of Ph.D. course work. The department unanimously decided to offer 20 credits to complete the Ph.D. course work. Details of the courses to be offered for the Ph.D. program by the department for completion of Ph.D. course work for the enrolled students was placed before the Board of Studies (BoS) for approval and further recommendation to the School Board.

Decision:

The Board of Study (BoS) discussed and approved the Course Structure for the Research Degree Program i.e. Doctor of Philosophy (Ph.D.) in Commerce and recommended to the School Board. (*Annexure-VI*)

7. **Agenda Item No.- DoC-BoS-1/23-7**

To place before the Board of Studies (BoS) the Panel of examiners for the end semester examinations of each course offered to the Master of Commerce (M.Com.) during the Monsoon Session 2023 for approval.

As required by CUHP Ordinance 30 Clause 21(a), the question papers for the End-Semester examination of a course shall be set and evaluated by the external examiners. For selecting the paper setters/ evaluators for the end-semester examinations, the Department is required to submit a duly approved panel of at least five paper setters/ evaluators for each course. Thus, the list of paper setters/ evaluators is prepared for the end term examinations of Master of Commerce (M.Com.) was placed before the Board of Studies (BoS) for approval.

Decision:

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The Board of Study (BoS) approved the list of external examiners for each course offered to the Master of Commerce (M.Com.). (*Annexure-VII*)

8. **Agenda Item No.- DoC-BoS-1/23-8**

To place before the Board of Study (BoS) the names of the Research Supervisors for guiding Research Scholars in the Research Degree (RD) Programme in the Department of Commerce (DoC) for approval.

As required by Ordinance 42, Clause 7.2, regarding allocation of research supervisors to supervise the Ph.D. thesis in the Department of Commerce, the list of eligible research supervisors was placed before the BoS for ratification and formal approval:

S. No.	Name	Designation
1.	Prof. Mohinder Singh	Professor
2.	Dr. Krishan Kumar Verma	Associate Professor
3.	Dr. Mohinder Paul	Associate Professor
4.	Dr. Chaman Lal	Associate Professor
5.	Dr. Gitanjali Upadhaya	Assistant Professor
6.	Dr. Varun Saini	Assistant Professor
7.	Dr. Akhil Sharma	Assistant Professor

Decision:

The Board of Study (BoS) approved the above-mentioned names of seven faculty members of the department for guiding research scholars in the Research Degree (RD) Programme as proposed by the department.

9. **Agenda Item No.- DoC-BoS-1/23-9**

To place before the Board of Studies (BoS) the Departmental Standing Committee (DSC), Departmental Research Committee (DRC), and Research Degree Committee (RDC) for information and ratification.

As per CUHP Ordinance no. 42, Clause 5.1- the Departmental Standing Committee (DSC), Clause 9.1- Departmental Research Committee (DRC), and Clause 10.1- Research Degree Committee (RDC) of the Department of Commerce (DoC) for the Ph. D program were constituted and notified to monitor the research work/ progress of the research degree students enrolled in the department, which were placed before the Board of Study (BoS) for information and ratification.

Decision:

The Board of Study (BoS) ratified the Departmental Standing Committee (DSC), Departmental Research Committee (DRC), and Research Degree Committee (RDC). (*Annexure-VIII*)

10. **Agenda Item No.- DoC-BoS-1/23-10**

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To place before the Board of Study (BoS) the minutes of the first Departmental Standing Committee (DSC) meeting of the Department of Commerce for information and approval.

The first Departmental Standing Committee (DSC) of Department of Commerce was held on November 22, 2023. The minutes of the meeting were placed before the Board of Study (BoS) for information and approval.

Decision:

The Board of Study (BoS) considered and approved the minutes of the first meeting of the Departmental Standing Committee (DSC). (*Annexure-IX*).

11. **Agenda Item No.- DoC-BoS-1/23-11**

To place before the Board of Study (BOS) the list of the courses offered by the department for the University wide basket of inter-disciplinary courses for approval.

Decision:

The list of the courses offered by the department for the University wide basket of inter-disciplinary courses was placed before the Board of Study (BOS) which was approved by the Committee. (*Annexure-X*)

12. **Agenda Item No.- DoC-BoS-1/23-12**

To discuss various points for improving the quality of education in the Department.

The following suggestions were given by the Board of Studies (BoS) to improve the quality of education in the Department:

a. **Offering Courses to M.Com. Batch 2023-25 Semester II**

It was suggested that the courses to be offered to M.Com. Batch 2023-25 Semester II shall be finalized along with the suggested changes in the meeting.

b. **Incorporating paper setting directions**

It was suggested in the meeting to incorporate the instructions for paper setting for reference to the paper setters, which was accepted unanimously.

c. **Follow an identical course structure for all courses**

It was suggested to follow an identical course structure for all courses to be offered to the PG and PhD programs.

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13. Agenda Item No.- DoC-BoS-1/23-13

Any other item with the permission of the Chair.

The Board of Studies (BoS) was satisfied with the performance of department. However, to make the department more student inclusive following suggestions were made:

- a. Efforts should be made to give practical exposure in the courses taught to the students.
- b. Department should take initiatives to sign MOU with esteemed organizations to provide exposure to the students.
- d. Necessary steps should be taken by the department for Industry collaboration.
- e. Students should be provided coaching for the competitive examinations like UGC-
- f. NET, etc. and such classes shall be included in the work load of the faculties.

The meeting ended with the vote of thanks to the chair

Dr. Gitanjali Upadhaya

Prof. Ashish Nag.

Dr. Deepshikha

Dr. Krishan Kumar Verma

Prof. Suman Sharma.

Prof. O.P. Verma

Chairman

Board of Study

Department of Commerce

School of Commerce and Management Studies (SoCMS)

December 26th, 2023

Cc to (for information);

1. Dean, School of Commerce and Management Studies
2. Prof. O.P. Verma, Professor, Department of Commerce, Himachal Pradesh University, Shimla
3. Dr. Deepshikha, Principal, Govt. Degree College Nankhadi, Shimla (H.P.)
4. Prof. Suman Sharma, Professor, Department of Tourism and Travel Management
5. Prof. Ashish Nag, Professor, Department of Tourism and Travel Management
6. Dr. Krishan Kumar Verma, Associate Professor, Department of Commerce
7. Dr. Gitanjali Upadhaya, Assistant Professor, Department of Commerce
8. All Faculty Members of the Department
9. Office file

Chairman

Annexure

Regulations for the Conduct of the business of the Board of Studies of the Department of Commerce, School of Commerce and Management Studies (SCMS)

Made under the provisions of Section 23 of the Central Universities Act-2009, Statute 16 (2) and Ordinance-4

1. These regulations may be called, “Regulations for the conduct of the business of the Board of Studies of the Department of Commerce” and shall come into force from the date of notification.
2. The Head, Department of Commerce shall convene and preside over the meeting of Board of Studies.
3. In case Head, Department of Commerce is not present at any meeting, the senior-most member present shall act as the Chairman for the meeting.
4. The date, time and place for holding the meeting of the Board of Studies shall be as fixed by the Chairman.
5. A regular meeting of the Board of Studies shall be held at least two times in a year as per the requirements of University Ordinance 16(2).
6. Notice for a meeting of the Board of Studies, other than a special meeting, shall ordinarily be issued at least 10 days before the day fixed for the meeting.
7. The quorum for the meetings of the Board of Studies shall be fifty percent of the members of the Board of Studies which shall include at least one outside expert.
8. Special meetings may be called by the Chairman at his/her own initiative or on a written request by at least 50% of the members of the Board of Studies.
9. In case of special meetings called at the request of the members, no item other than those notified in the Agenda shall be discussed and that the presence of all members, at whose request the Special meeting was called, will be essential.
10. If in the opinion of the Vice-Chancellor, it is not necessary or expedient to convene a meeting of the Board of Studies to consider any item and if he considers that a matter could be disposed off by circulation among the members of Board of Studies he may issue necessary instructions to that effect.
11. An item proposed by any member(s) and included in the agenda may be withdrawn by the member with the permission of the Chairman.
12. The conduct of business and order of speaking shall be controlled by the Chairman.
13. The Chairman at his own instance or at the instance of any member may call or order any member to participate in the discussion.
14. Ordinarily no business other than that is brought forward in the agenda or supplementary agenda shall be transacted in the meeting. The Chairman may, however, introduce or permit to introduce any other item for discussion provided that such an item could satisfactorily be dealt with in the meeting without any prior notice.
15. All decisions in the meetings of the School Board shall be taken by consensus. However, if circumstances so warrant, the Chairman may resort to voting for taking a decision by majority of the votes of the members present. It shall be for the Chairman to decide the manner in which the votes are to be cast. The Chairman shall have a vote and a casting vote.
16. A matter once decided by the School Board shall not be reopened within next six months except with the consent of the Chairman.
17. The Head, Department of Commerce, within seven days after the meeting of the BoS, shall send a copy of the minutes to each member of the BoS.
18. The decisions recorded in the proceedings shall be submitted to the Dean, SoCMS for inclusion in the Agenda of the School Board for its next meeting for information, consideration and further recommendations.
19. Formal confirmation of the minutes will be the first item on the agenda of the following meeting of the BoS.



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हिमाचल प्रदेश केन्द्रीय विश्वविद्यालय
Central University of Himachal Pradesh
(Accredited by NAAC with A+ grade with CGPA of 3.42)
(सामान्य प्रशासन /General Administration)



धर्मशाला - 176215, दिनांक: 19 सितम्बर, 2023

OFFICE ORDER

In pursuance to the decision taken by 63rd meeting Executive Council vide Item No. 63.6(S) held on 11th September, 2023, the faculty members of School of Commerce & Management Studies are hereby divided amongst the following two Departments (as per Clause 11 of the Gazette of India Notification No. 159 dated 26.02.2019) to efficiently manage the academic activities of MBA & M.Com Programmes of this School:

A. Department of Management and Business Studies (HPKVBS)/MBA:

Sr. No.	Name of Teacher & Designation	Name of the Department
1.	Dr. Sanjeev Gupta, Professor	MBA (Head)
2.	Dr. Surya Rashmi Rawat, Professor	MBA
3.	Dr. Jagdeep Singla, Professor	MBA
4.	Dr. Dipanker Sharma, Professor	MBA
5.	Dr. Anil Kumar Kashyap, Associate Professor	MBA
6.	Dr. Devesh Kumar, Associate Professor	MBA
7.	Dr. Manpreet Arora, Assistant Professor	MBA
8.	Dr. Bhawana Bhardwaj, Assistant Professor	MBA
9.	Dr. Aditi Sharma, Assistant Professor	MBA
10.	Dr. Rita Devi, Assistant Professor	MBA
11.	Dr. Sarvesh Kumar, Assistant Professor	MBA
12.	Dr. Ruchi Sharma, Assistant Professor	MBA

B. Department of Commerce)/M.Com:

Sr. No.	Name of Teacher & Designation	Name of the Department
1.	Dr. Mohinder Singh, Professor	M.Com (Head)
2.	Dr. Mohinder Paul, Associate Professor	M.Com
3.	Dr. Krishna Kumar Verma, Associate Professor	M.Com
4.	Dr. Gitanjali Upadhayay, Assistant Professor	M. Com
5.	Dr. Chaman Lal, Assistant Professor	M.Com
6.	Dr. Varun Saini, Assistant Professor	M. Com
7.	Dr. Akhil Sharma, Assistant Professor	M. Com

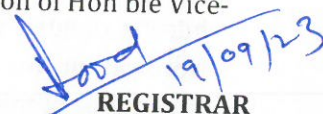
(Prof. Vishal Sood)
Registrar

Endst. No. Even.

Dated: 19 September, 2023

Copy to the following for information and further necessary action:

1. The Dean (Academics), Central University of Himachal Pradesh, Dharamshala.
2. All Deans/HoDs/Directors, Central University of Himachal Pradesh.
3. The Dean, School of Commerce & Management Studies, Dhauladhar Parisar-II, Dharamshala - for information and compliance thereof.
4. The Librarian, Central University of Himachal Pradesh, Dharamshala.
5. The Controller of Examinations, Central University of Himachal Pradesh, Dharamshala.
6. The Dean Students Welfare, Central University of Himachal Pradesh, Dharamshala.
7. Finance Officer, Central University of Himachal Pradesh, Dharamshala.
8. The Internal Audit Officer, Central University of Himachal Pradesh, Dharamshala.
9. The Assistant Registrar(Establishment), VC Secretariat, Dharamshala.
10. The PRO, Central University of Himachal Pradesh, Dharamshala.
11. The Assistant Registrar, VC Secretariat, Dharamshala-for the kind information of Hon'ble Vice-Chancellor, please.


19/09/23
REGISTRAR

About the Department

Department of Commerce is a newly set up department in the School of Commerce and Management Studies, Central University of Himachal Pradesh, and started its journey in the year 2023. The department is offering a Master of Commerce (M.Com) a two years postgraduate program and PhD in Commerce.

Our Vision

The department envisions becoming a beacon of excellence in the field of commerce education, and holistic development of the socially conscious and globally relevant citizen.

Or

To empower individuals, communities, and nations through commerce education that transforms lives and fosters prosperity.

Our Mission

- To be a dynamic hub of commerce education, research, and innovation, dedicated to fostering a learning environment that empowers students to excel in the ever-evolving world of business and economics.
- To make significant contributions to the socio-economic development of the region and beyond by fostering the all-round development of the students through a multi-faceted education and sustained engagement with local, national, and global communities.
- Generating and providing resources and facilities to the faculty and the students for generating innovative research ideas.
- To sensitize the students to their changing roles in society through awareness-raising activities.
- To align education with industry needs, offering opportunities for internships, placements, and networking through forging partnerships with industry and professional bodies industry partnerships.
- We aspire to be a hub of innovation, producing research that addresses contemporary economic challenges.
- We strive for global recognition through quality assurance in academics as well as in research
- We embrace diversity, inclusivity, and interdisciplinary approaches to prepare our students for a rapidly evolving business landscape.
- Our mission involves offering relevant academic programs, conducting cutting-edge research, encouraging interdisciplinary collaboration, promoting ethical and sustainable business practices, and nurturing a diverse and inclusive community.

Objectives

1. **To provide high-quality education:** Delivering comprehensive and contemporary academic programs in commerce and related fields to equip students with a strong foundation of knowledge and skills.
2. **Foster research and innovation:** Encouraging faculty and students to engage in research that contributes to the advancement of commerce, economics, and business practices.
3. **Encourage interdisciplinary collaboration:** Promoting an environment where students and faculty from various disciplines can work together to address complex economic and business challenges.
4. **Promote ethical and sustainable practices:** Instilling values of responsibility and sustainability in students, preparing them to be ethical leaders in the business world.
5. **Embrace diversity and inclusivity:** Creating a diverse and inclusive learning community that reflects global perspectives and promotes cross-cultural understanding.
6. **Build strong industry partnerships:** Cultivating strong industry partnerships for experiential learning and career opportunities. Establishing connections with businesses and organizations to provide students with practical experience and career opportunities.
7. **Prepare socially responsible professionals:** Equipping graduates with the knowledge and skills to become responsible, innovative, and socially conscious leaders.
8. **Engage in community outreach:** Initiating projects and activities that benefit the local and regional communities, contributing to socio-economic development.
9. **Contribute to the growth of Himachal Pradesh and beyond** To contribute to the growth and development of Himachal Pradesh by providing valuable insights, skilled graduates, and entrepreneurial initiatives.

Action Plan

This brief action plan outlines the key steps to establish, develop, and grow the Department of Commerce in alignment with its mission and vision. The action plan for a newly introduced Department of Commerce at Central University of Himachal Pradesh involves the department's following activities:

1. Establishment and Infrastructure

1. **Department Formation:** Set up the department with faculty and administrative staff, and establish the necessary administrative structure.
2. **Curriculum Development:** Design and develop the initial curriculum for the postgraduate and Ph.D. programs, ensuring it aligns with industry standards and contemporary practices.
3. **Infrastructure and Facilities:** Ensure that the department has appropriate classrooms, computer labs, and library resources.

2. Academic Excellence, Research and Quality Assurance

4. **Course Delivery:** Begin offering classes for the first academic year, focusing on delivering high-quality education and fostering an engaging learning environment.
5. **Research Initiatives:** Encourage faculty to initiate research projects and collaborate on interdisciplinary research endeavors.
6. **Student Engagement:** Organize seminars, workshops, and extracurricular activities to enhance student engagement and skills development.
7. **Quality Assurance:** Implement a system for continuous quality improvement in curriculum, teaching, and research.

3. Industry Engagement and Outreach

7. **Industry Partnerships:** Develop partnerships with local and regional businesses to facilitate internships, cooperative education, and industry collaborations.
8. **Community Outreach:** Initiate community service and outreach projects that benefit the local community and promote the university's presence.

4. Expansion and Growth

9. **Program Diversification:** Explore opportunities to introduce new programs, certificates, and specializations based on demand and industry trends.
10. **International Collaborations:** Establish collaborations with international universities and institutions for student exchange programs and research partnerships.
11. **Alumni Engagement:** Foster alumni relations to create a strong network of support, mentorship, and career opportunities for current students.

6. Evaluation and Enhancement

12. **Periodic Review:** Regularly review the department's performance and the effectiveness of its programs, making necessary improvements.

13. **Faculty Development:** Invest in faculty development and provide opportunities for professional growth.

14. **Sustainability:** Incorporate sustainable practices in curriculum and daily operations, contributing to environmental and social responsibility.

Central University of Himachal Pradesh
School of Commerce and Management Studies
Department of Commerce

**Program Outcome, Program Specific Outcomes
of the program**

Master of Commerce (M.Com)

Department of Commerce

School of Commerce and Management Studies (SoCMS)



Department of Commerce

School of Commerce and Management Studies (SCMS)

Central University of Himachal Pradesh

Dhauladhar Parisar-II, Dharamshala, Kangra (Himachal Pradesh), 176215

Name of the Program: Master of Commerce (M.Com)

Duration: 2 Years

Credit Requirements = 80

Admission Criteria: UG with 55 percent Marks

Program Outcome (POs)

1. **PO₁: Business Knowledge:** Prepare employable, socially responsible, and ethical citizens by providing them right set of business knowledge to apply the principles of business and management to evolve, develop, and deploy the best possible solutions for real-world business problems after assessing their economic, environmental, cultural and societal implications.
2. **PO₂ : Critical Thinking & Problem Analysis:** Create an enabling environment for innovative thought processes, and nurturing open-mindedness, equitability, and perseverance by grooming the students for analyzing, evaluating, and designing business solutions individually or in teams in the related business problem domains.
3. **PO₃: Development of Solutions:** Groom commerce professionals to understand and identify business problems and design innovative solutions thus inculcating leadership qualities and traits.
4. **PO₄ :Behavioural Skills:** Provide an inclusive environment to improve communication skills, leadership skills and teamwork competencies. Ability to understand, analyze and communicate global, economic, legal, and ethical aspects of business.
5. **PO₅:Technical Skills:** Sharpening ICT skills and imparting training of modern business softwares to make the students globally competitive.
6. **PO₆: Ethics and Value:** Guide the commerce graduates to develop a positive attitude towards ethical and value-based learning and sensitize them regarding the impact of business solutions in societal and environmental contexts.
7. **PO₇: Entrepreneurial Perspective:** Build a conducive environment that shapes the entrepreneurial intentions of the commerce students and train them to take-up their own entrepreneurial ventures.
8. **PO₈:Team Dynamics and Teaching Skills:** Develop the ability to lead themselves and others in the achievement of organizational goals, contributing effectively to a team environment and teaching skills in higher education system.

Program Specific Outcome (PSOs)

1. **PSO₁** :- Knowledge and awareness of new business models to develop sustainable business solutions considering economic, societal and environmental contexts(**KA&BS**)
2. **PSO₂**:- Application of acquired business knowledge to solve the complex business and social problems through creative decision making. (**AK&DM**)
3. **PSO₃**:-Integration of business theories and models through Experiential Learning to understand the relevance of business education. (**IT&EL**)
4. **PSO₄**:- Development of entrepreneurial mindset, Innovative Thinking, analytical skills to identify business opportunities, and for Problem Solving, and Decision-Making. (**EIT&AS**)
5. **PSO₅**:- Apply ethical principles and values within the laid norms of the business and management practices (**EV&BP**)
6. **PSO₅** :- Social responsibility and life-long learning in the wider context of global business environment(**SR&LL**)

Central University of Himachal Pradesh
School of Commerce and Management Studies
Department of Commerce

**Program Outcome, Program Specific Outcomes
of the program**

Master of Commerce (M.Com)

Department of Commerce

School of Commerce and Management Studies (SoCMS)



Department of Commerce

School of Commerce and Management Studies (SCMS)

Central University of Himachal Pradesh

Dharamshala, Kangra (Himachal Pradesh), 176215

Name of the Program: Master of Commerce (M.Com)

Duration: 2 Years

Credit Requirements = 80

Admission Criteria: UG with 55 percent Marks

Program Outcome (POs)

1. **PO₁: Business Knowledge:** Prepare employable, socially responsible, and ethical citizens by providing them right set of business knowledge to apply the principles of business and management to evolve, develop, and deploy the best possible solutions for real-world business problems after assessing their economic, environmental, cultural and societal implications.
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3. **PO₃: Development of Solutions:** Groom commerce professionals to understand and identify business problems and design innovative solutions thus inculcating leadership qualities and traits.
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The Central University of Himachal Pradesh (CUHP) has modified its Choice Based Credit System (CBCS) in accordance with National Education Policy (NEP) & the guidelines of UGC. Hence, Department of Commerce, School of Commerce& Management Studies (SoCMS) has also adopted its program structure and Courses in view of amended relevant Ordinances. Based on the availability of intellectual resources, brainstorming with the stakeholders, feedback from the students and available physical resources, the following courses have been selected for Master of Commerce (M.Com.) Programme from 2023-25 academic sessions. The students may exercise choice within the framework of CUHP- CBCS as per the NEP framework and UGC guidelines.

Credit Requirement for M.Com Program of Study (4 Semesters)

Course Category	Percentage	Credits
1. Disciplinary/ Interdisciplinary: Major Courses	37.5%	30
2. Disciplinary/ Interdisciplinary: Minor Courses	20%	16
3. Vocational/ Skill Courses	17.5%	14
4. Indian Knowledge System (IKS) Courses	5%	04
5. Review of Literature, Research Proposal	10%	08
6. Dissertation& Viva-Voce	10%	08
Total	100%	80

Semester Wise Credit Distribution							
Semester	Disciplinary/ Interdisciplinary: Major Courses	Disciplinary/ Interdisciplinary: Minor Courses	Vocational / Skill	(IKS)	Review of Literature, Research Proposal	Research Wok/ Dissertation	Total
I	10	04	04	02	--	--	20
II	12	04	02	02	--	--	20
III	04 (Elective Specialisation)	04 (Research Methodology)	04 (Software Based Data Analysis)	--	08	--	20
IV	04 (Elective Specialisation)	02 (Theory: Academic Writing) 02 (Practical: Paper Publication/ Seminar Conference)	04 (Subject Based Data Analysis)	--	--	08 (50% Dissertation; 50% Presentation & Viva-Voce)	20
Total	30	16	14	04	08	08	80

Semester-I				
Sl. No.	Course Code	Course Name	Credits	Remarks
Disciplinary/ Interdisciplinary: Major Courses (Required Credits: 10)				
1	MCO 106	Advance Financial Accounting*	4	
2	MCO 102	Management Concepts and Organisational Behaviour	4	
3	MCO 103	Managerial Economics	2	
Disciplinary/ Interdisciplinary: Minor Courses (Required Credits: 04)				
6	MGT 113	Global Business Environment and International Business	4	
Vocational/ Skill Courses: Interdisciplinary Courses (Required Credits: 04)				
7	MCO 104	Statistical Analysis	4	
Indian Knowledge System (IKS) Courses (Required Credits: 02)				
9	MCO 105	Indian Knowledge System	2	

MCO 101: Accounting for Decision Making (for the batch 2023-25)

Semester-II				
Sl. No.	Course Code	Course Name	Credits	Coordinator
Disciplinary/ Interdisciplinary: Major Courses (Required Credits: 12)				
1	MCO 201	Cost and Management Accounting	4	
2	MCO 202	Marketing Management	4	
3	MCO 203	Human Resource Management	4	
Disciplinary/ Interdisciplinary: Minor Courses (Required Credits: 04)				
	MCO 206	Business Taxation	4	
Vocational/ Skill Courses (Required Credits: 02)				
9	MCO 204	Entrepreneurship Skill Development	2	
Indian Knowledge System (Required Credits: 02)				
10	MCO 205	*Seminar paper on Indian Ethos & Leadership	2	Internal

**Seminar will be organized by a committee of not less than three teachers.*

III Semester				
Sl. No.	Course Code	Course Name	Credits	Course Coordinator(s)
Disciplinary/ Interdisciplinary: Major Courses (Required Credits: 04)				
1		(Select any Elective Group)	2	
		(Select any Elective Group)	2	
Disciplinary/ Interdisciplinary: Minor Courses (Required Credits: 04*)				
2	MCO 307	Project Planning and Management	2	
	MCO 308	Corporate Governance and Business Ethics	2	
Vocational/ Skill Courses (Required Credits: 04*)				
3	MCO 309	Business Legislation	2	
	MCO 310	Experiential Learning and Practical Training	2	Internal
Review of Literature, Research Proposal Courses (Required Credits: 08*)				
7	MCO 311	Research Methodology	4	
8	MCO 312	Literature Review and Research Proposal	2	Internal
9	MCO 313	Computer Applications in Commerce	2	

IV Semester				
Sl. No.	Course Code	Course Name	Credits	Course Coordinator(s)
Disciplinary/ Interdisciplinary: Major Courses (Required Credits: 04)				
1		(Select any Elective Group)	2	
		(Select any Elective Group)	2	
Disciplinary/ Interdisciplinary: Minor Courses (Required Credits: 04*)				
2	MCO 407	Strategic Management	4	
Vocational/ Skill Courses (Required Credits: 04*)				
3	MCO 408	Data Analysis using Statistical Softwares	4	
Dissertation & Viva-Voce (Required Credits: 08*)				
7	MCO 409	PG Dissertation & Viva-Voce	4	
	MCO 410	Forensic Accounting	2	
8	MCO 411	Business Analytics	2	

Elective Group

III Semester				
Sl. No.	Course Code	Course Name	Credits	Course Coordinator(s)
Disciplinary Elective-I (Accounting and Finance)				
	MCO 301	Advanced Financial Management	2	
	MCO 302	Security Analysis & Portfolio Management	2	
Disciplinary Elective-II (HRM & OB)				
	MCO 303	Compensation Management	2	
	MCO 304	Industrial Relations	2	
Disciplinary Elective-III (Marketing)				
	MCO 305	Sales and Distribution Management	2	
	MCO 306	Retail Management	2	

Elective Group

IV Semester				
Sl. No.	Code	Course Name	Credits	
Disciplinary Elective -I (Accounting and Finance)				
	MCO 401	Financial and Commodity Derivatives	2	
	MCO 402	Financial Services	2	
Disciplinary Elective-II (HRM & OB)				
	MCO 403	Labour Laws	2	
	MCO 404	International Human Resource Management	2	
Disciplinary Elective-III (Marketing)				
	MCO 405	Digital and Social Media Marketing	2	
	MCO 406	Customer Relationship Management	2	

Head
Department of Commerce

Course Code	MCO 106
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Unit	Course Contents	Hours
Course Name	Advanced Financial Accounting	
Course Coordinator	Dr. Varun Saini	
Credits Equivalent	4 Credits: (One credit is equivalent to 10 hours of lectures / organized classroom activity/contact hours; 30 hours of fieldwork / tutorial / teacher-led activity and 10 hours of other workloads such as independent individual/group assignments, presentations, panel discussion, quizzes, local survey, etc.)	
Course Objectives	<ul style="list-style-type: none"> • To Impart the Advanced Level Knowledge of Accounting. • To understand Analysis and Interpretation of Financial Statements for decision making. • To help the students understand the techniques of valuation of goodwill, Budgetary control and restructuring the corporate entities. • To provide the student with knowledge of recent developments in financial and corporate accounting. 	
Course Outcomes (Cos)	<ul style="list-style-type: none"> • CO₁: Advanced understanding and use of accounting theories, ideas, and frameworks in a variety of business contexts. • CO₂: To learn skills to expertise the precisely record, classify, and summarize transactions per accounting rule and regulations, ensuring financial information reliability. • CO₃: Use of suitable methods to analysing and summarising financial statements, aiding stakeholders in informed decisions about organizational performance. • CO₄: Comprehend accounting methods for mergers, acquisitions, budget control, and goodwill valuation, crucial for accurate financial reporting and strategic decision-making. 	
Attendance	Students are expected to attend all lectures in order to be able to fully benefit from the course. A minimum of 75% attendance is a must, failing which a student may not be permitted to appear in the examination.	
Evaluation Criteria	a. Mid Term Examination: 20% (20Marks) b. End Term Examination: 60% (60Marks) c. Continuous Internal Assessment: 20% (20Marks) <ul style="list-style-type: none"> a. Attendance- 5% b. Quiz- 5% c. Case study- 5% d. Presentation and problem-solving- 5%	

MCO106Advanced Financial Accounting

Program Outcomes/Program Specific Outcomes														
CO	PO₁	PO₂	PO₃	PO₄	PO₅	PO₆	PO₇	PO₈	PSO₁	PSO₂	PSO₃	PSO₄	PSO₅	PSO₆
CO ₁	1	-	-	2	2	-	1		1	2		1	-	-
CO ₂	1	-	-	3	2	-	1		2	3	2	1	-	-
CO ₃	2	3	3	2	3	-	2	1	1	2	2	1	-	-
CO ₄	2	3	1	2	2	-	2	1	2	2	2	1	-	-

I	<p>Theoretical Framework of Accounting:</p> <ul style="list-style-type: none"> • Meaning, Scope & functions, accounting concepts, assumptions and principles. Principles of Double Entry System, Classification of accounts. • Accounting Cycle & Process: Introduction to Journalizing and its rules, rules & process of Ledger posting, preparation of Trial balance & its format. 	08
II	<p>Analysis of Financial Statements</p> <ul style="list-style-type: none"> • Company Final Accounts: Provisions of the Companies Act, 2013 - Preparation of Final Accounts – Adjustments Relating to Preparation of Final Accounts – Profit and Loss Account and Balance Sheet – (including problems with simple adjustments). • Ratio Analysis: Use and significance of ratio analysis, Classification of ratios, Limitations of ratio analysis-Liquidity ratios, profitability ratios, Solvency ratios, • Case Study: Analysis of a company's Financial Statements. 	08
III	<p>Special companies and Investment Accounts</p> <ul style="list-style-type: none"> • Accounting Systems and Preparation of Final Statements of Banking and Insurance Companies. • Investments Accounts: Meaning of investment accounts, cum-interest, ex-interest, cum-dividend, ex-dividend, accounting for fixed interest earning securities, and variable earning securities, bonus shares and right shares. 	08
IV	<p>Valuation of goodwill and Budgetary Control</p> <ul style="list-style-type: none"> • Methods - Average Profit Method, Super Profits Method – Capitalization Method and Annuity Method • Budgetary control: Concept of budgeting, objectives, merits & limitations. Budget administration. Financial budget. Fixed and flexible budget, zero based budgeting. Programme & performance budgeting. 	08
V	<p>Accounting For Amalgamation and Internal reconstruction</p> <ul style="list-style-type: none"> • Forms of amalgamation and its motive, Types of Amalgamation, Methods Of amalgamation • Internal reconstruction and its accounting treatment, Difference between internal and external reconstruction 	08

Prescribed Text Books:

1. Maheswari S.N. and Maheswari, S., (2018). A Text book of Accounting for Management. Vikas Publication, New Delhi.
2. Gauba. S Lal., Jawahar (2018) Financial Reporting and Analysis, Himalayan Publishing House
3. CA Parveen Sharma, Ca Kapileshwar Bhalla (2019), Taxmann's Financial Reporting, Taxman
4. Charles Gibson (2012) Financial Reporting and Analysis, 3rd Edition), Cengage ISBN978-1-133-18876-6
5. Eugene E. Comiskey and Charles W. Mulford, (2000), Guide to Financial Reporting and Analysis, Wiley
6. Bergeron, B. (2003). Essentials of XBRL: Financial Reporting in the 21st Century. (1st Ed.). New Jersey: John Wiley & Sons.
7. Mathur Satish B. (2011). Accounting For Management. Tata McGraw Hill Education Pvt. Limited, India.
8. Gupta Ambrish, (2012). Financial Accounting for Management: An Analytical Perspective. Pearson India.
9. Dam, B. B., & Gautam, H. C. (2019). Corporate Accounting. Guwahati: Gayatri Publications.
10. Goyal, V. K., & Goyal, R. (2012). Corporate Accounting. (3rd Ed.). New Delhi: PHI Learning.

Suggested Extra Readings

1. Khan, Jain, (2010). Management Accounting: Text, Problems and Cases. Tata McGraw Hill Education Pvt. Limited, India.
2. Hugh Coombs, Ellis Jenkins and David Hobbs, (2007). Management accounting: Principles and Applications. Sage South Asia Edition.
3. Anthony A. Atkinson, G. Arunkumar, Robert S. Kaplan Ella Mae Matsumura, S. Mark Young, (2009). Management Accounting. Pearson Education.
4. Jain, S. P., & Narang, K. L. (2015). Corporate Accounting. New Delhi: Kalyani Publishers.
5. Kumar, A. (2021). Corporate Accounting. (7th Ed.). New Delhi: Singhal Publications.
6. Monga, J. R. & Bahadur, R. (2022). Fundamentals of Corporate Accounting. (27th Ed.). New Delhi: Scholar Tech Press.

Course Code	MCO 102
Course Name	Management Concepts and Organizational Behaviour
Course Coordinator	Dr. Gitanjali Upadhaya
Credits Equivalent	4 Credits: (One credit is equivalent to 10 hours of lectures / organized classroom activity/contact hours; 5 hours of fieldwork / Tutorial / teacher-led activity and 15 hours of other workloads such as independent individual/ group assignments, presentations, panel discussion, quizzes, local survey, etc.)
Course Objectives	The course is designed to- <ul style="list-style-type: none"> • provide a basic understanding of fundamental concepts and principles of management. • familiarize students with the concepts, processes and practices of organizational behaviour. • To show how concepts and theories can and have been put into practice in a variety of organizations • Train students to apply the knowledge of organizational behaviour in organizations to bring organizational effectiveness.
Course Outcome (Cos)	<ol style="list-style-type: none"> 1. CO1: Understanding of basic roles, skills and functions of management and applying them in organizations. 2. CO2: To understand the conceptual framework of the discipline of OB and to critically analyze various theories that contribute to the overall understanding of the discipline. 3. CO3: To acquaint students with experiential learning through case studies and classroom activities to enable them in problem solving and decision making in the organizational set up. 4. CO4: To understand group dynamics and leadership traits required for working in social groups and teams in organizations.
Attendance	Students are expected to attend all lectures in order to be able to fully benefit from the course. A minimum of 75% attendance is a must, failing which a student may not be permitted to appear in the examination.
Evaluation Criteria	<ol style="list-style-type: none"> 1. Mid Term Examination: 20% 2. End Term Examination: 60% 3. Continuous Internal Assessment: 20% <ol style="list-style-type: none"> a. Class participation= 5% <p>(Note: Below 75%=0, 75-80%=1, Above 80- 85%=2, Above 85-90%=3, Above 90-95%=4, Above 95%=5)</p> <ol style="list-style-type: none"> b. Assignments/Presentation = 10% c. Case studies/Field Survey = 5%

Course Articulation Matrix of MCO 102 Management Concepts and Organizational Behaviour														
Program Outcomes									Program Specific Outcomes					
CO	PO ¹	PO ²	PO ³	PO ⁴	PO ⁵	PO ⁶	PO ⁷	PO ⁸	PSO ¹	PSO ²	PSO ³	PSO ⁴	PSO ⁵	PSO ⁶
CO1	--	1	--	--	1	--	--	--	--	1	--	--	1	--
CO2	--	--	2	--	--	1	--	2	--	2	--	--	--	--
CO3	--	1	3	--	1	--	--	--	--	2	--	1	--	--
CO4	1	2	--	--	--	--	--	--	2	3	--	--	1	--

Unit	Course Contents	Hours
I	<p>Management thoughts and approaches to management</p> <p>Early Classical Approaches- Scientific Management (F. W. Taylor's Principles of Scientific Management), Administrative Management (Henry Fayol's Principles of Management), Bureaucratic Management (Max Weber's Theory of Impersonal Management)</p> <p>Behavioral Approach- Early advocates of Behavioral Approach (Robert Owen, Hugo Munsterburg, Mary Parker Follett, Chester Barnard, Abraham Maslow, Douglas McGregor, Fredrick Herzberg)</p> <p>Modern Approaches: Quantitative Approach, Systems Approach, Contingency Approach</p>	8
II	<p>Managerial Roles, Skills and Functions</p> <p>Mintzberg's Managerial Roles</p> <p>Managerial Skills- Conceptual, Human and Technical Skills</p> <p>Planning: Concept, Significance, Types of Plans, Steps in Effective Planning</p> <p>Organizing: Process and Principles of organizing; Types of Organizations</p> <p>Directing and Controlling Functions of Management</p>	8
III	<p>The Concepts of OB: Understanding and managing individual behavior</p> <p>Concepts, Determinants, Challenges and Opportunities of OB</p> <p>Contributing disciplines to the field of OB</p> <p>Perception- Concepts of Perception, Factors affecting Perception, Perceptual Process</p> <p>Attitude - Components of Attitude; Factors in Attitude Formation, Effects of Employee Attitudes</p> <p>Personality-Type A, Type B, Type C, The Big Five Personality Model</p> <p>Learning- Components of the Learning Process, Factors affecting Learning, Learning Theories-Classical, Operant and Social Learning</p>	8
IV	<p>Understanding and managing group behavior</p> <p>Stages of Group Development; Interpersonal and group dynamics- Group Norms, Group Cohesiveness, Group Think, Group Shift</p> <p>Communication: Process, Formal and Informal Communication, Verbal and Non-verbal Communication</p> <p>Power and Politics- Concept of Power, Bases of Power, Contingency Approach to Power, Tactics to Use Power; Concept of Politics, Reasons for Organizational Politics, Consequences of Political Behaviour</p>	8
V	<p>Leadership, Motivation and Organizational Effectiveness</p> <p>Approaches of Leadership (Traits, Behavioral and Contingency)</p> <p>Theories of Motivation: (Maslow's Hierarchy of Needs, Herzberg's Two-Factor Theory, McClelland's Three Needs Theory, McGregor's Theory X and Y)</p>	8

	<p>The Concept of Organizational Effectiveness- Efficiency and Effectiveness; Approaches to Measure Effectiveness (Goal Approach, Behavioral Approach, System Resource Approach, Strategic Constituencies Approach); Criteria for Organizational Effectiveness</p>	
<p>Prescribed Text Books:</p> <ol style="list-style-type: none"> 1. Prasad, L.M. “Organizational Behaviour “Sultan Chand and Sons, New Delhi. 2. P C Tripathi & P N Reddy (2021), Principles of Management, 7th Edition, Tata McGraw Hill Education Private Limited, New Delhi. 		
<p>Suggested Extra Readings</p> <ol style="list-style-type: none"> 1. Stephens P. Robbins, David A. Decenzo, Sanghamitra Bhattacharyya & Madhushree Nanda Agarwal (2021), Fundamentals of Management, Edition, Pearson Education, New Delhi 2. Robbins, P.; Judge, A. and Vohra, N. , Organizational Behaviour, 18th Edition, Pearsons Publication 2022. James A. F. Stoner, R. Edward Freeman & Daniel R. Gilbert, JR (2022), Management, 12th Edition, Pearson Education, New Delhi 3. Nelson,D,;Quick, James; Khandelwal (2012). ORGB. Cengage Learning. Second Edition 4. Luthan, F.Organizational Behaviour.McGraw Hills.1995 5. Ashwathapa, K.. “Organizational Behaviour”Himalyan Publishing House. 6. Pareek, U. “Understanding Organizational Behaviour”. Orford University Press. Second Edition 		

Course Code	MCO103
Course Name	Managerial Economics
Course Coordinator	Dr. Mohinder Paul
Credits Equivalent	2 Credits: (One credit is equivalent to 10 hours of lectures / organized classroom activity/contact hours; 5 hours of fieldwork / Tutorial / teacher-led activity and 15 hours of other workloads such as independent individual/ group assignments, presentations, panel discussion, quizzes, local survey, etc.)
Course Objectives	The course is designed to: <ul style="list-style-type: none"> • Enable students to understand basics of microeconomics. • Analyze and Interpret Economic Data. • Apply Microeconomic Theories to Real-World Scenarios
Course Outcome (Cos)	CO1: Students will be able to understand the concept of Demand and supply and its impact. CO2: Students will familiar with the concept of cost and revenue. CO3: Students will be able to identify the various market structure and their roles. CO4: Students will be able to identify and recognize the Production Function concept and Cost Analysis.
Attendance	Students are expected to attend all lectures in order to be able to fully benefit from the course. A minimum of 75% attendance is a must failing which a student may not be permitted to appear in the examination.
Evaluation Criteria	Mid Term Examination: 20% End Term Examination: 60% Continuous Internal Assessment : 20% <ul style="list-style-type: none"> a. Class participation = 5% (Note: Below 75%=0, 75-80%=1, Above 80- 85%=2, Above 85-90%=3, Above 90-95%=4, Above 95%=5) <ul style="list-style-type: none"> b. Assignments/Presentation = 10% c. Case studies/Field Survey = 5%

Unit	Course Contents	Hours
I	<p>Introduction to Microeconomics (Demand and Supply) Nature of Economics and Economic Theory, Basic economic problems; Law of Demand, Factors affecting demand; Elasticity of demand; Types of elasticity of demand, price elasticity, income elasticity, substitution and cross elasticity of demand; Law of Supply & Supply schedule, factors affecting supply, elasticity of supply.</p>	04
II	<p>Utility analysis: Law of diminishing marginal utility and equi-marginal utility; Ordinal Utility Approach (Indifference curve approach); properties of indifference curve, Budget Line or Price Line, price effect, income effect and substitution effect, Separation of Income effect and substitution effect from price effect; derivation of demand curve using indifference curve, Consumer Surplus.</p>	04
III	<p>Cost Concepts: Short run cost curves (average fixed cost, average variable cost, average cost and marginal cost). Long run cost concepts: Average and marginal cost, opportunity cost. Revenue curves: total revenue, average revenue and marginal revenue. Relationship between AR, MR and Price Elasticity of Demand.</p>	04
IV	<p>Theory of Production and Introduction to Market Structure Production decision of a firm, Production function, short run and long run, average and marginal products, Law of diminishing returns, Isoquants, Returns to scale. Producers' equilibrium</p>	04
V	<p>Introduction to market structure: Essential features and price and output determination in perfect competition, monopolistic competition, oligopoly and monopoly.</p>	04

Prescribed Text Books:

- S.P.S. Chauhan –Micro Economics Theory and Applications –PHI Learning Private Limited.
- Dwivedi, D.N., Managerial Economics, Vikas Publication, New Delhi.
- Ahuja, H.L. Business Economics, S. Chand & Co., New Delhi
- Dwivedi D.N. Microeconomics: Theory and Applications, Vikas Publishing.
- Paul Samuelson and William D Nordhaus (2010), Economics, McGraw Hill, New Delhi
- Robert S. Pindyck, Daniel L. Rubinfeld and Prem Lal Mehta (2009), Microeconomics, Pearson, New Delhi.
- Ferguson, P.R. Rothschild, R. Ferguson G.J., Business Economics, Palgrave Macmillan.

Course Name	Global Business Environment and International Business
Course Code	MCO 113
Course Coordinator	Dr. Krishna Kumar Verma
Credits Equivalent	4 Credits
Course Objectives	The course is designed to: To understand various types of Business Environment To know various government policies related with business To know basics of International business To know about various international organization with role To know about trends and mode of Foreign Direct Investment.
Course Outcome (Cos)	To gain knowledge of business environment To gain knowledge of global business To gain Legal Aspects of Business To gain knowledge about various global financial institution.
Attendance	Students are expected to attend all lectures in order to be able to fully benefit from the course. A minimum of 75% attendance is a must failing which a student may not be permitted to appear in the examination.
Evaluation Criteria	1. Mid Term Examination: 20% 2. End Term Examination: 60% 3. Continuous Internal Assessment : 20% a. Class participation = 5% (Note: Below 75%=0, 75-80%=1, Above 80- 85%=2, Above 85-90%=3, Above 90-95%=4, Above 95%=5) b. Assignments/Presentation = 10% c. Case studies/Field Survey = 5%

MCO 113 Global Business Environment and International Business														
Program Outcomes									Program Specific Outcomes					
CO	PO ¹	PO ²	PO ³	PO ⁴	PO ⁵	PO ⁶	PO ⁷	PO ⁸	PSO ¹	PSO ²	PSO ³	PSO ⁴	PSO ⁵	PSO ⁶
CO1	3								3	3				
CO2	2									2				
CO3				3									2	
CO4							1							2

Unit	Course Content	Hours
I	Business Environment & Policies Concepts and elements of business environment: (Economic environment, Political environment, Legal environment, Socio-cultural, Technological factors and their influence on public sector, private sector, MSME sector . Environmental Scanning Public private partnership : Challenges and Opportunities New Economic Policies Monetary policies and fiscal policies NITI Aayog India's foreign trade policy	10
II	Legislation for Social Responsibilities Corporate Social responsibilities – Concept , Impact on Business Consumer protection Act-2019, Environmental protection Act -1986 Right to information Act-2005	4
III	International Business Scope and importance of international business; Modes of entry into international business Import- Export process and Documentation Government intervention in international trade; Tariff and non-tariff barriers; Home and Host countries barriers;	10
IV	FDI and Balance of Payment : Foreign direct investment (FDI) and Foreign portfolio investment (FPI); Types of FDI, benefits of FDI to home and host countries; India's FDI policy, Balance of payments (BOP): Importance and components of BOP	6
V	International Institution: IMF, Role of IMF, TRIMS, TRIPS, Features of TRIMS/TRIPS, International Bank for Reconstruction and Development (IBRD) - Functions South Asian Association for Regional Cooperation (SAARC)- Functions WTO, Role, Functions, Objectives , GATT ASEAN, European Union (EU), NAFTA, BRICS UNCTAD, Its Basic Principles, OCED, G20	10

Text Book

1. Aswathappa, K.; Essentials of Business Environment, Himalaya Publishing House, New Delhi.
2. V K Bhalla, International Business, S Chand 2013.
3. C.B. Gupta, International Business, S Chand .

Suggested Readings :

1. Cherunilam, Francis; Business Environment - Text and Cases, Himalaya Publishing House.
2. The International Business Environment – Sundaram & Black – Prentice Hall
3. P. Subba Rao International Business text and cases, Himalaya Publishing house, 2012
4. A N Agrawal - Indian Economy

Course Code	MCO 104
Course Name	Statistical Analysis
Course Coordinator	Dr. Akhil Sharma
Credits Equivalent	4 Credits: (One credit is equivalent to 10 hours of lectures / organized classroom activity/contact hours; 5 hours of fieldwork / Tutorial / teacher-led activity and 15 hours of other workloads such as independent individual/ group assignments, presentations, panel discussion, quizzes, local survey, etc.)
Course Objectives	<p>The course is designed to:</p> <ul style="list-style-type: none"> • Develop a strong foundational knowledge of statistical concepts, including data collection, measurement levels, and central tendency measures. • Acquire practical skills in statistical analysis, with a focus on covariance analysis, including correlation and regression techniques. • Apply time series analysis and probability theory to effectively interpret and analyze time-dependent data sets. • Gain proficiency in sampling methods and hypothesis testing, enabling the selection and execution of appropriate statistical tests for various research scenarios.
Course Outcome (Cos)	<p>CO1: Students will be able to understand the different terms used in statistics.</p> <p>CO2: Graduates will gain proficiency in analysing data through various statistical techniques.</p> <p>CO3: Graduates will develop the skills to select appropriate sampling methods and conduct hypothesis tests like z-tests, t-tests, ANOVA, and chi-square tests.</p> <p>CO4: Students will be able to apply the knowledge of statistics in their future studies as well as in the corporate sector.</p>
Attendance	Students are expected to attend all lectures in order to be able to fully benefit from the course. A minimum of 75% attendance is a must failing which a student may not be permitted to appear in the examination.
Evaluation Criteria	<ol style="list-style-type: none"> 1. Mid Term Examination: 20% 2. End Term Examination: 60% 3. Continuous Internal Assessment : 20% <ol style="list-style-type: none"> a. Class participation = 5% <p>(Note: Below 75%=0, 75-80%=1, Above 80- 85%=2, Above 85-90%=3, Above 90-95%=4, Above 95%=5)</p> <ol style="list-style-type: none"> b. Assignments/Presentation = 5% c. Case analysis/ Practical = 10%

MCO 104 Statistical Analysis														
Program Outcomes								Program Specific Outcomes						
CO	PO ¹	PO ²	PO ³	PO ⁴	PO ⁵	PO ⁶	PO ⁷	PO ⁸	PSO ¹	PSO ²	PSO ³	PSO ⁴	PSO ⁵	PSO ⁶
CO1	--	2	2	1	--	1	1	1	--	2	1	--	2	2
CO2	2	2	2	2	--	--	--	2	2	2	2	--	2	2
CO3	1	3	3	3	--	3	--	--	--	3	3	3	2	--
CO4	3	3	3	3	--	--	3	--	2	2	2	3	--	3

Course Contents		
Unit	Topic	Duration
I	Descriptive Statistics <ul style="list-style-type: none"> Measures of central tendency: Mean, Mode and Median Measures of Variability: Dispersion, Standard Deviation and Coefficient of Variation. Measures of Shape: Skewness and Kurtosis 	9 Hours
II	Analysis of Co-Variance <ul style="list-style-type: none"> Correlation Analysis Regression Analysis 	7 Hours
III	Probability and Theoretical Distribution (Theory Only) <ul style="list-style-type: none"> Probability: Introduction, addition theorem, multiplication theorem, conditional probability, Bayes Theorem. Theoretical probability distributions: Binomial, Poisson, Normal Distribution; their characteristics and applications. 	8 Hours
IV	Inferential Statistics <ul style="list-style-type: none"> Sampling and estimation: Concepts; Methods of sampling - probability and nonprobability methods; Sampling distribution; Central limit theorem; Standard error; Statistical estimation Parametric vs Non-Parametric Test 	8 Hours
V	Time Series and Index Numbers <ul style="list-style-type: none"> Components of a time series and their measurements and uses. Meaning, Types, and Methods for measuring indices Adequacy of indices Statistical Quality Control, Control Charts 	8 Hours
Preferred Text Books: <ol style="list-style-type: none"> Witte, R. S., & Witte, J. S. (2017). Statistics. Wiley. Gupta, S.P., Statistical Methods (2012), Sultan Chand & Sons Other Suggested Readings <ol style="list-style-type: none"> Box, G. E. P., Jenkins, G. M., & Reinsel, G. C. (2015). Time Series Analysis: Forecasting and 		

Control. Wiley.

4. Black, K. (2012). *Applied Business Statistics*, 7ed. Wiley.
5. Meyers, L. S., Gamst, G., & Guarino, A. J. (2017). *Applied Multivariate Research: Design and Interpretation*. Sage Publications.
6. Hogg, R. V., & Tanis, E. A. (2018). *Probability and Statistical Inference*. Pearson.
7. Leedy, P. D., & Ormrod, J. E. (2019). *Practical Research: Planning and Design*. Pearson.
8. Scheaffer, R. L., Mendenhall, W., & Ott, R. L. (2011). *Elementary Survey Sampling*. Cengage Learning.
9. Ross, S. M. (2009). *A First Course in Probability*. Pearson.
10. Alred, G. J., Brusaw, C. T., & Oliu, W. E. (2009). *Handbook of technical writing*. Macmillan.

Course Code	MCO 105
Course Name	Indian Knowledge System
Course Coordinator	Dr. Gitanjali Upadhaya
Credits Equivalent	2 Credits: (One credit is equivalent to 10 hours of lectures / organized classroom activity/contact hours; 5 hours of fieldwork / Tutorial / teacher-led activity and 15 hours of other workloads such as independent individual/ group assignments, presentations, panel discussion, quizzes, local survey, etc.)
Course Objectives	<p>The course is designed to:</p> <ul style="list-style-type: none"> enrich the students with a holistic insight of the Bhāratīya knowledge system. augment their understanding about the rich and versatile Bhāratīya knowledge system and cultural heritage. enhance knowledge about invaluable knowledge in different spheres of life; e.g. aeronautics, astronomy, mathematics, life science, medical science, architecture, polity, trade, art, music, dance, literature, and drama.
Course Outcome (Cos)	<p>CO1: create awareness amongst the youth about the true history and rich culture of the country</p> <p>CO2: develop an understanding of the scientific value of the traditional knowledge of Bhārata</p> <p>CO3: promote the youth to do research in the various fields of the Bhāratīya knowledge system</p> <p>CO4: convert the Bhāratīya wisdom into the applied aspect of the modern scientific paradigm</p>
Attendance	Students are expected to attend all lectures in order to be able to fully benefit from the course. A minimum of 75% attendance is a must failing which a student may not be permitted to appear in the examination.
Evaluation Criteria	<p>1. Mid Term Examination: 20%</p> <p>2. End Term Examination: 60%</p> <p>3. Continuous Internal Assessment : 20%</p> <p style="padding-left: 20px;">a. Class participation = 5%</p> <p>(Note: Below 75%=0, 75-80%=1, Above 80- 85%=2, Above 85-90%=3, Above 90-95%=4, Above 95%=5)</p> <p style="padding-left: 20px;">b. Assignments/Presentation = 10%</p> <p style="padding-left: 20px;">c. Case studies/Field Survey = 5%</p>

MCO 105 Indian Knowledge System														
Program Outcomes									Program Specific Outcomes					
CO	PO ¹	PO ²	PO ³	PO ⁴	PO ⁵	PO ⁶	PO ⁷	PO ⁸	PSO ¹	PSO ²	PSO ³	PSO ⁴	PSO ⁵	PSO ⁶
CO1	1	--	--	--	--	1	--	--	--	--	--	--	1	--
CO2	1	1	--	1	--	1	--	--	--	--	--	--	1	1
CO3	1	1	1	1	1	1	--	1	1	1	--	1	1	--
CO4	1	1	1	1	--	--	--	--	--	1	--	--	1	1

Unit	Course Contents	Hours
I	<p>Bhartiya Civilization and Development of Knowledge System</p> <p>Genesis of the land, Antiquity of civilization, On the Trail of the Lost River, Discovery of the Saraswatī River, the Saraswatī-Sindhu Civilization, Traditional Knowledge System, The Vedas, Main Schools of Philosophy(6+3), Ancient Education System, the Takṣaśilā University, the Nālandā University, Alumni, Knowledge Export from Bhārata</p>	04
II	<p>Arts, Literature, and Scholars in Ancient Bharat</p> <p>Art, Music, and Dance, Naṭarāja– A Masterpiece of Bhāratīya Art, Literature, Life and works of Agastya, Lopāmudrā, Ghoṣā, Vālmīki, Patañjali, Vedavyāsa, Yājñavalkya, Gārgī, Maitreyī, Bodhāyana, Caraka, Suśruta, Jīvaka, Nāgārjuna, Kaṇāda, Patañjali, Kauṭilya, Pāṇini, T hiruvalluvar, Āryabhaṭa, Varāhamihira, Ādi Śaṅkarācārya, Bhāskarācārya, Mādhavācārya</p>	04
III	<p>Ancient Bhartiya Contribution towards Science & Mathematics</p> <p>Concept of Matter, Life and Universe, Gravity, Sage Agastya’s Model of Battery, Velocity of Light, Vimāna: Aeronautics, Vedic Cosmology and Modern Concepts, Bhāratīya Kāla-gaṇanā, Kerala School for Mathematics and Astronomy, History and Culture of Astronomy, Sun, Earth, Moon, and Eclipses, Earth is Spherical and Rotation of Earth, Archaeoastronomy; Concepts of Zero and Pi, Number System, Pythagoras Theorem, and Vedic Mathematics</p>	04
IV	<p>Ancient Bhartiya Engineering, Technology & Architecture</p> <p>Pre-Harappan and Sindhu Valley Civilization, Laboratory and Apparatus, Juices, Dyes, Paints and Cements, Glass and Pottery, Metallurgy, Engineering Science and Technology in the Vedic Age and Post-Vedic Records, Iron Pillar of Delhi, Rakhigarhi, Mehrgarh, Sindhu Valley Civilization, Marine Technology, and Bet–Dwārka</p>	04
V	<p>Life, Environment, and Health</p> <p>Ethnic Studies, Life Science in Plants, Anatomy, Physiology, Agriculture, Ecology and Environment, Āyurveda, Integrated Approach to Healthcare, Medicine, Microbiology, Medicine, Surgery, and Yoga, etc.</p>	04
	<p>Prescribed Text Books:</p> <ol style="list-style-type: none"> 1. Textbook on The Knowledge System of Bhārata by Bhag Chand Chauhan, 2. History of Science in India Volume-1, Part-I, Part-II, Volume VIII, by Sibaji Raha, et 	

	al. National Academy of Sciences, India and The Ramkrishan Mission Institute of Culture, Kolkata (2014).
	Suggested Extra Readings <ol style="list-style-type: none">1. Pride of India - A Glimpse of India's Scientific Heritage edited by Pradeep Kohle et al. Samskrit Bharati (2006).2. Vedic Physics by Keshav Dev Verma, Motilal Banarsidass Publishers (2012).3. India's Glorious Scientific Tradition by Suresh Soni, Ocean Books Pvt. Ltd. (2010).

Course Code	MCO201
Course Name	Cost and Management Accounting
Course Coordinator	Dr. Akhil Sharma
Credits Equivalent	4 Credits: (One credit is equivalent to 10 hours of lectures / organized classroom activity/contact hours; 5 hours of fieldwork / Tutorial / teacher-led activity and 15 hours of other workloads such as independent individual/ group assignments, presentations, panel discussion, quizzes, local survey, etc.)
Course Objectives	To provide an in-depth knowledge of the detailed procedures and documentation involved in cost ascertainment systems. To understand the concepts of management accounting and its application for managerial decision making.
Course Outcome (Cos)	<ol style="list-style-type: none"> 1. Understand the cost and management accounting techniques for evaluation, analysis and application in managerial decision making 2. Compare and contrast marginal and absorption costing methods in respect of profit reporting 3. Apply marginal and absorption costing approaches in job, batch and process environments 4. Prepare and interpret budgets and standard costs and variance statements
Attendance	Students are expected to attend all lectures in order to be able to fully benefit from the course. A minimum of 75% attendance is a must failing which a student may not be permitted to appear in the examination.
Evaluation Criteria	<ol style="list-style-type: none"> 1. Mid Term Examination: 20% 2. End Term Examination: 60% 3. Continuous Internal Assessment: 20% <ol style="list-style-type: none"> a. Class participation = 5% <p>(Note: Below 75%=0, 75-80%=1, Above 80- 85%=2, Above 85-90%=3, Above 90-95%=4, Above 95%=5)</p> <ol style="list-style-type: none"> b. Assignments/Presentation = 10% c. Case studies/Field Survey = 5%

MCO 201 Cost and Management Accounting														
Program Outcomes								Program Specific Outcomes						
CO	PO ¹	PO ²	PO ³	PO ⁴	PO ⁵	PO ⁶	PO ⁷	PO ⁸	PSO ¹	PSO ²	PSO ³	PSO ⁴	PSO ⁵	PSO ⁶
CO1	1	1	1	1	--	--	--	1	--	2	2	--	2	2
CO2	3	3	1	2	--	3	--	2	2	2	2	--	2	2
CO3	3	1	1	1	1	3	--	--	--	3	3	3	2	--
CO4	3	3	3	3	--	--	3	--	2	2	2	3	--	3

Unit	Course Contents	Hours
I	<p>Basics of Cost accounting and Unit Costing.</p> <ul style="list-style-type: none"> • Cost Accounting: Meaning, Objectives and Scope • Concepts of Costs, Classifications and Elements of Cost • Management Accounting: Meaning, Objectives and Scope • Relationship of Cost Accounting, Financial Accounting, Management Accounting. • Installing of a costing system • Unit Costing 	08
II	<p>Material handling and Managing Inventory (Theory only)</p> <ul style="list-style-type: none"> • Principles of Material handling • Classification of material handling equipment's • Inventory Management, Objectives of Inventory Management, Techniques of Inventory Control: EOQ, ABC Analysis, Fixation of Levels, VED 	08
III	<p>Decision making tools</p> <ul style="list-style-type: none"> • Marginal Costing: Break Even Analysis and Cost - volume - profit analysis; break-even charts and profit charts • Differential cost analysis • Stock valuation under marginal costing vs. absorption costing • Applications of marginal costing in decision making • Budgetary Control and Preparation of Functional and Master Budgeting • Fixed, Variable, Semi-variable Budgets • Zero Based Budgeting (ZBB) 	08
IV	<p>Responsibility Accounting and Centres.</p> <ul style="list-style-type: none"> • Responsibility Accounting: Concept and significance; Organisational structure and Decentralization; cost and benefits of decentralization; • Responsibility Centres: Cost Centre, Revenue centre, Profit centre and Investment centre 	08
V	<p>Learning curve</p> <ul style="list-style-type: none"> • Introduction of Learning Curve • Phases in Learning Curve • Uses of Learning Curve • Limitations of the usefulness of the Learning Curve • Factors affecting Learning Curve • The Experience Curve • Reasons for use of Learning Curve • Application of Learning Curve 	08
	<p>Prescribed Text Books:</p> <p>1. Arora, M. N. (2023). Cost and management accounting. Himalaya Publishing House.</p>	
	<p>Suggested Text Books</p> <p>1. Hansen, D. R. (2009). Cost management accounting and control. South-Western.</p>	

2. Drury, C. M. (2013). Management and cost accounting. Springer.
3. Maheshwari, S. N., Maheshwari, S. K., & Maheshwari, M. S. K. (2021). Principles of Management Accounting. Sultan Chand & Sons.
4. Drury, C. M. (2013). Management and cost accounting. Springer.
5. Kapoor, A., & Bhalla, V. K. (2018). Management accounting: Principles and practice. Sultan Chand & Sons.
6. Reddy, R. J. (2004). Management Accounting. APH Publishing.
7. Drury, C. (2018). Cost and management accounting. Belmont, CA, USA: Cengage Learning.

Course Code	MCO 202
Course Name	Marketing Management
Course Coordinator	Dr. Chaman Lal
Credits Equivalent	4 Credits: (One credit is equivalent to 10 hours of lectures / organized classroom activity/contact hours; 5 hours of fieldwork / Tutorial / teacher-led activity and 15 hours of other workloads such as independent individual/ group assignments, presentations, panel discussion, quizzes, local survey, etc.)
Course Objectives	<p>The course is designed to:</p> <ul style="list-style-type: none"> • Enable the students to understand the conceptual framework of marketing and its application in decision-making under various environmental constraints. • Offer learners an alternative approach to understand marketing by providing students with historical, critical, and analytical skills and improve the familiarity of the students with current issues and emerging trends in marketing. • Enable the students to design effective marketing programs by selecting appropriate strategies for product, pricing, place and promotion related decisions.
Course Outcome (Cos)	<p>CO1: Understand the complexities of markets and its business operations. CO2: Development of marketing strategies. CO3: Application of marketing concepts in real-time situation CO4: Understanding the forces that affect marketing decisions & applying ethical marketing strategies</p>
Attendance	Students are expected to attend all lectures in order to be able to fully benefit from the course. A minimum of 75% attendance is a must failing which a student may not be permitted to appear in the examination.
Evaluation Criteria	<p>1. Mid Term Examination: 20% 2. End Term Examination: 60% 3. Continuous Internal Assessment : 20%</p> <p style="padding-left: 20px;">a. Class participation = 10</p> <p>(Note: Below 75%=0, 75-80%=1, Above 80- 85%=2, Above 85-90%=3, Above 90-95%=4, Above 95%=5)</p> <p style="padding-left: 20px;">b. Assignments/Presentation = 20 c. Case studies/Field Survey = 10</p>

Course Articulation Matrix of MCO-202 (Marketing Management)

Program Outcomes/Program Specific Outcomes														
CO	PO ₁	PO ₂	PO ₃	PO ₄	PO ₅	PO ₆	PO ₇	PO ₈	PSO ₁	PSO ₂	PSO ₃	PSO ₄	PSO ₅	PSO ₆
CO ₁	1								1					
CO ₂		2	3	2							2	3		
CO ₃		2										3		
CO ₄						3		1					3	2

Unit	Course Contents	Hours
I	<p>Introduction to Marketing</p> <ul style="list-style-type: none"> • Marketing & its role in business, Core Marketing Concepts and Philosophies • A history of schools of marketing thoughts • Marketing Management Process: An overview • An effective marketer and Customer-oriented Company • Analyzing the Marketing Environment; Needs and Trends • Customer Value & its relevance in contemporary marketing • An Effective Marketing Mix <p>Reading:</p> <ol style="list-style-type: none"> a. Kotler, Philip, and Sidney J. Levy. "Broadening the Concept of Marketing." <i>Journal of Marketing</i>, vol. 33, no. 1, Jan. 1969, pp. 10–15, doi:10.1177/002224296903300103. b. Shaw, Eric H and D. G Brian Jones (2005). A history of schools of marketing thought, <i>Marketing Theory</i>, Vol.5 No.3, pg: 239 - 281. <p>Case Study: Environmental Analysis (Case Studies): ITC in Rural India</p>	08
II	<p>Environmental Scanning and Information Gathering Analyzing Consumer Behaviour, Segmentation, Targeting & Positioning</p> <ul style="list-style-type: none"> • Impact of Environmental forces on marketing Decisions • Developing Marketing Strategies and Plans • The changing face of consumer markets and role of marketing • Buyer Roles, The Buying Decision Process and Factors Influencing the Consumer Behavior • Levels of Market Segmentation and Bases for Segmentation • Selection of Target Markets and Target Market Strategies • Market Positioning, Positioning Errors, positioning strategies, and repositioning 	10
III	<p>Marketing Mix-I (Product Decisions) :</p> <ul style="list-style-type: none"> • Product Concept, Product Classification, Product Levels, Product Line and Product-Mix Decisions and product strategies • Product Differentiation and Brand Positioning • Designing and Managing Services • Product Life Cycle (PLC) and Marketing Strategies • New Product Development (NPD) Process 	08

IV	<p>Marketing Mix-II (Place. Price. Promotion)</p> <ul style="list-style-type: none"> • Consumer Psychology and Pricing; Role, Objectives, and Relevance • Pricing Decisions: Determinants of Price, Pricing Process • Pricing Policies, Methods or Strategies • Effect of Internet on Pricing • Place: Marketing channels, Levels, roles and strategies • Marketing Communication, IMC and Its Determinants • Pricing (Case Study): Arvind Mills: Re-evaluating Profitability • Advertising, Alternative and Direct Marketing (Case Study): Shoppers Stop – Targeting the Young 	06
V	<p>New Trends in Marketing</p> <ul style="list-style-type: none"> • Technology implication on Modern Marketing (Digitization and Biotechnology implication on Marketing, Impact of Artificial Intelligence & Cloud Computing on Marketing • Contemporary marketing practices • Covid Pandemic and its impact on Marketing functions • Ethical Issues in Marketing 	08
<p>Prescribed Text Books:</p> <ol style="list-style-type: none"> 1. Clow, Kenneth E. and Donald Baack (2012). Case Studies in Marketing Management, Sage South Asia ed.; SAGE Publications India Pvt Ltd., New Delhi. 2. Kotler, Philip; Kevin Lane Keller (2016). Marketing Management, 15 e.; Pearson Education, New Delhi. 3. Kotler Philip; Armstrong Gary; Agnihotri Prafulla (2018). Principles of Marketing, 17 e.; Pearson Education, New Delhi. 4. Kumar, S. Ramesh; ed. (2012). Case Studies in Marketing Management; Pearson, New Delhi. 5. Research Articles: <ol style="list-style-type: none"> a. Anderson, Carl R., and Carl P. Zeithaml. "Stage of the product life cycle, business strategy, and business performance." <i>Academy of Management journal</i> 27.1 (1984): 5-24. b. Kotler, Philip, and Sidney J. Levy. "Broadening the Concept of Marketing." <i>Journal of Marketing</i>, vol. 33, no. 1, Jan. 1969, pp. 10–15, doi:10.1177/002224296903300103. c. Shaw, Eric H and D. G Brian Jones (2005). A history of schools of marketing thought, Marketing Theory, Vol.5 No.3, pg: 239 - 281. d. Webster Jr, Frederick E. "The changing role of marketing in the corporation." <i>Journal of marketing</i> 56.4 (1992): 1-17. 		
<p>Suggested Extra Readings</p> <ol style="list-style-type: none"> 1. Ellis, Nick; James Fitchett, Matthew Higgins, Gavin Jack, Ming Lim, Michael Saren and Mark Tadajewski (2012). MARKETING: A Critical Textbook, Sage South Asia ed.; SAGE Publications India Pvt Ltd., New Delhi. 2. Kumar, Nirmalya. <i>Marketing as Strategy: Understanding the CEO's Agenda for driving Growth and Innovation</i>. Harvard Business Press, 2004. 3. Maclaran, Pauline; Michael Saren, Barbara Stern and Mark Tadajewski; ed. (2010). The Sage Handbook of MARKETING THEORY; SAGE Publications India Pvt Ltd., New Delhi. 4. McClay, Renie. <i>Fortify Your Sales Force: Leading and Training Exceptional Teams</i>. John Wiley & 		

Sons, 2010.

5. Ramaswamy; V.S. and S. Namakumari (2013). **Marketing Management: Global Perspective – Indian Context, 5e**; McGraw Hill Education (India) Pvt. Ltd., New Delhi.

Articles:

6. Wilkie, William L. and Elizabeth S Moore (2006). **Macromarketing as a Pillar of Marketing Thought**, Journal of Macromarketing, Vol.26 No.2, December 2006, pg: 224-232.
7. Wilson Brown, D. B. A (1979). **The Family and Consumer Decision Making: A Cultural View**, Academy of Marketing Science, Vol.7 No.4, Fall 1976, pg: 335 - 345.

Course Code	MCO 203
Course Name	Human Resource Management
Course Coordinator	Dr. Gitanjali Upadhaya
Credits Equivalent	4 Credits: (One credit is equivalent to 10 hours of lectures / organized classroom activity/contact hours; 5 hours of fieldwork / Tutorial / teacher-led activity and 15 hours of other workloads such as independent individual/ group assignments, presentations, panel discussion, quizzes, local survey, etc.)
Course Objectives	<p>The course is designed:</p> <ol style="list-style-type: none"> 1. to give an overview of the theoretical foundations of key areas associated with HR development in organizations. 2. To understand the essence of human resource management and what roles and functions a human resource manager performs in an organization. 3. To comprehend that in contemporary business scenario human resource management has acquired a strategic role in the functioning of any business organization. 4. to make students be able to understand the functions, systems, policies and applications of Human Resource Management in organizations.

MCO 203 Human Resource Management														
Program Outcomes									Program Specific Outcomes					
CO	PO ¹	PO ²	PO ³	PO ⁴	PO ⁵	PO ⁶	PO ⁷	PO ⁸	PSO ¹	PSO ²	PSO ³	PSO ⁴	PSO ⁵	PSO ⁶
CO1	1	--	2	1	--	1	1	1	--	1	1	--	1	1
CO2	--	2	2	2	--	--	--	2	2	2	2	--	2	--
CO3	2	1	1	3	--	3	--	--	--	3	2	3	3	--
CO4	1	--	2	3	--	--	--	--	2	1	--	2	--	2
Course Outcome (Cos)	<ol style="list-style-type: none"> 1. CO1: An understanding of the theoretical foundations of human resource management. 2. CO2: Ability to plan human resources and implement techniques of job design. 3. CO3: Learn to recruit, train, and appraise the performance of employees. 4. CO4: Ability to handle employee issues and evaluate the new trends in HRM. 													
Attendance	Students are expected to attend all lectures in order to be able to fully benefit from the course. A minimum of 75% attendance is a must, failing which a student may not be permitted to appear in the examination.													
Evaluation Criteria	<ol style="list-style-type: none"> 1. Mid Term Examination: 20% 2. End Term Examination: 60% 3. Continuous Internal Assessment : 20% <ol style="list-style-type: none"> a. Class participation = 5% <p>(Note: Below 75%=0, 75-80%=1, Above 80- 85%=2, Above 85-90%=3, Above 90-95%=4, Above 95%=5)</p> <ol style="list-style-type: none"> b. Assignments/Presentation = 10% c. Case studies/Field Survey = 5% 													

Unit	Course Contents	Hours
I	<p>Introduction to Human Resource Management Human Resource Management- Nature and Importance, Objectives of HRM, Functions of HRM, Evolution- Genesis and Growth of HRM, Difference between Personnel Management and HRM, Strategic Human Resource Management, Difference between HRM and SHRM, Roles of HR Manager</p> <p><i>Case Study: Enterprise Builds on People</i></p>	08
II	<p>Human Resource Planning and Job Analysis Needs and Objectives of Human Resource Planning, Factors affecting Human Resource Planning, Process of Human Resource Planning; Demand Forecasting Techniques-Ratio Analysis, Trend Analysis, Work Study Techniques, Managerial Judgement, Delphi Techniques, Supply Forecasting Techniques- Markov Analysis, Replacement Chart</p> <p>Job Analysis Process and Methods- Desk Audit, Interviews, Questionnaires, Participant Diary/ Log, Checklists, Critical Incidents, Recording of Video of job performance, Review of Records, Technical Conference; Job Description; Job Specification; Job Design and its Approaches- Job Rotation, Job Enlargement and Job Enrichment, Contemporary Issues in Job Design</p> <p><i>Case Study: Extreme Jobs- The Dangerous Allure of the 70-hour Workweek</i></p>	08
III	<p>Recruitment, Selection and Human Resource Development Meaning and Process of Recruitment, Factors influencing Recruitment Decisions, Sources of Recruitment; Selection Process, Selection Tests, Interviews and Types of Interviews; Difference between Recruitment and Selection; Concept of Induction and Orientation, Objectives and Types of Orientation Programs</p> <p><i>Case Study: Prejudices in Workplaces: Real or Perceived?</i></p> <p>Training and Development- Importance of Training and Development, Difference between Training and Development, Training Methods- On-the-Job and Off-the-Job Training; Management Development- Importance of Management Development, Management Development Programs</p> <p><i>Case Study: Travails of a Training Manager</i></p>	08
IV	<p>Performance Appraisal Performance Appraisal- Purpose and Benefits of Performance Appraisal, Traditional Techniques of Performance Appraisal- Ranking Method, Paired Comparison Method, Forced Distribution, Forced Choice Method, Check List Method, Critical Incident Method, Graphic Rating Scale, Essay Method, Field Review Method, Confidential Report, Annual Confidential Report; Modern Techniques of Performance Appraisal- 360^oAppraisal, Assessment Centers, BARS, MBO, Human Cost Accounting Method; Bias in Performance Appraisal</p> <p><i>Case Study: Mechanist's indisciplined Behaviour</i></p>	08
V	<p>Job Evaluation and Compensation Job Evaluation-Meaning and Importance, Methods of Job Evaluation- Ranking Method, Job Grading Method, Point Rating Method, Factor Comparison Method; Compensation- Meaning and Relevance in Strategic Decision Making, Base Compensation and Supplementary Compensation, Factors affecting Employees' Compensation, Components of Compensation</p> <p><i>Case Study: Determining Pay Raise</i></p>	08

	<p>Prescribed Text Books:</p> <ul style="list-style-type: none"> • Rao, S.P, 2023, Essentials of Human Resource Management and Industrial Relations; Text Cases and Games, 6th Revised Edition, Himalaya Publishing House, New Delhi • Aswathappa, K., 2023, Human Resource Management: Text and Cases, 10th Edition, Tata McGraw-Hill Publishing Ltd., New Delhi • Decenzo, D. A. & Robbins, S. P., 2009, Fundamentals of Human Resource Management, 10th Edition, John Wiley& Sons Inc., New Delhi
	<p>Suggested Extra Readings</p> <ol style="list-style-type: none"> 1. Dessler, G.,2020, Human Resource Management, 16th Edition, Pearson Education, Inc, Delhi 2. Gannon, Martin J. (2008) Paradoxes of Culture and Globalization. Sage Publications. 3. Trompenaars, Fons and C. H. Turner. (1998) Riding the Waves of Culture. McGraw-Hill, Second Edition. 4. Hofstede, Geert; Gert Jan Hofstede and Michael Minkov (2010) Cultures and Organizations: Software of the Mind, McGraw-Hill, Third Edition. 5. Jackson T. International HRM: A Cross-Cultural Approach, London: Sage. 6. Richard Mead and Tim G Andrews. International Management: Culture and Beyond, Chichester UK: John Wiley & Sons. 7. Mead, R.: International Management-Cross Cultural Dimensions: Camb, Mass, Blackwell 8. Dowling, P. J.: International Dimensions of Human Resource Management: Wadsworth. 9. Biswajeet, P., 2005, Human Resource Management, Prentice Hall India, New Delhi 10. Rao, T.V., 1995, Human Resources Development: Experiences, Interventions, Strategies, Sage Publications Pvt. Ltd., New Delhi 11. Nair, M. and Rao, T.V. 2007, Excellence through HRD, Tata McGraw Hill Publishing Ltd., New Delhi. 12. Schultz, D. & Schultz, S.E, 2008, Psychology and Work Today, Pearson Education, Inc and Dorling Kindersley (India) Pvt. Ltd, Delhi 13. Gupta, C.B, 1999, Human Resource Management, Sultan Chand & Sons, New Delhi.

Course Code	MCO 206
Course Name	Business Taxation
Course Coordinator	Dr. Krishna Kumar Verma
Credits Equivalent	4 Credits: (One credit is equivalent to 10 hours of lectures / organized classroom activity/contact hours; 5 hours of fieldwork / Tutorial / teacher-led activity and 15 hours of other workloads such as independent individual/ group assignments, presentations, panel discussion, quizzes, local survey, etc.)
Course Objectives	<ul style="list-style-type: none"> To understand various Basic terms and concept of Income tax To gain knowledge of assessment and computation of total income of individual To gain practical knowledge of assessment and computation of tax liability of company To know Basic understanding regarding the GST system in India
Course Outcome (Cos)	<ul style="list-style-type: none"> To learn various Basic terms and concept of Income tax To learn knowledge of assessment and computation of total income of individual To gain practical knowledge of assessment and computation of tax liability of company To know Basic & Practical understanding regarding the GST system in India
Attendance	Students are expected to attend all lectures in order to be able to fully benefit from the course. A minimum of 75% attendance is a must failing which a student may not be permitted to appear in the examination.
Evaluation Criteria	<ol style="list-style-type: none"> Mid Term Examination: 20% End Term Examination: 60% Continuous Internal Assessment : 20% <ol style="list-style-type: none"> Class participation = 5% <p>(Note: Below 75%=0, 75-80%=1, Above 80- 85%=2, Above 85-90%=3, Above 90-95%=4, Above 95%=5)</p> <ol style="list-style-type: none"> Assignments/Presentation = 10% Case studies/Field Survey = 5%

MCO 206 Business Taxation														
Program Outcomes									Program Specific Outcomes					
CO	PO ¹	PO ²	PO ³	PO ⁴	PO ⁵	PO ⁶	PO ⁷	PO ⁸	PSO ¹	PSO ²	PSO ³	PSO ⁴	PSO ⁵	PSO ⁶
CO1	2									2				
CO2		1									2			
CO3			1	3										
CO4	2	2										3		

Course Content		
Unit	Contents	Duration (hours)
I	Income-tax: History, Basic concepts; Residential status and tax incidence; Exempted incomes; Agricultural income; Computation of taxable income under various heads (Theory Only)	8
II	Deductions from Gross total income; Assessment of Individuals; Clubbing of incomes, set off and carry forward losses, rebate able income, Deduction and collection of tax at source; Advance payment of tax; E-filing of income-tax returns (Theory Only)	8
III	Assessment of a Company :Provisions of Residence for Companies, income from other Sources with special reference to companies, deductions, set off and carry forward losses, and Minimum Alternative Tax (MAT)	8
IV	Corporate Tax Planning: Concepts and significance of corporate tax planning; Tax avoidance versus tax evasion; Techniques of corporate tax planning; Tax considerations in specific business situations: Make or buy decisions; Own or lease an asset; Retain; Renewal or replacement of asset; Shut down or continue operations, Capital Structure, Investment, Dividend	10
V	Goods and Services Tax (GST): Objectives and main provisions; Benefits of GST; Implementation mechanism; Working of dual GST. International Taxation: Double taxation and its avoidance mechanism; Transfer pricing, Avoidance of Double Taxation Agreements	6

Prescribed Text Books:

1. Mehrotra H.C. and Goyal S.P. (A.Y 2023-24), *Corporate Tax Planning and Management*, Sahitya Bhavan Publications, Agra (India).
2. Mehrotra H.C. and Goyal S.P. (A.Y 2023-24), *Problem and Solution in Income Tax*, Sahitya Bhavan Publications, Agra (India).
3. Mehrotra H.C. and V.P. Agarwal (2023-24), *Goods and Service tax* Sahitya Bhavan Publications, Agra (India).

Suggested Additional Readings:

4. Jayakumar A. & C. Dhanapal - *Income Tax Theory, Law and Practice –* Learnetech Press, Trichy

5. Singhania V.K., and Singhania K. (A.Y 2023-24), *Direct Taxes: Law and Practice*, Taxman Publications (P.) Ltd., New Delhi (India)
6. Girish Ahuja and Ravi Gupta *Corporate Tax Planning & Management*, Bharat Law House, 2014
7. Narang D.B. and Gaur V.P. (A.Y 2023-24), *Income Tax Law & Practice Assessment Year* Kalyani Publishers, New Delhi, (India)
8. Bloomsbury: Goods & Services Tax Laws, Concepts & Input Analysis.
1. Duggal M.(2014), *Corporate Tax planning*, R.B.S.A. Publication, 340, Chaura Rasta, Jaipur (India)
2. Singhania V.K., and Singhania K. (2023-24), *Direct Tax Planning and Management*, Taxmann Publications (P.) Ltd., New Delhi (India).
3. Singhania V.K., and (2023-24), *Taxman's students guide to income tax*, Taxmann Publications (P.) Ltd., New Delhi (India).
4. Lakhotia, R.N.: *Corporate Tax Planning*, Vision Publications, Delhi
5. The Central Goods and Services Tax, 2017

E-resources

1. incometaxindiaefiling.gov.in/
2. <http://www.incometaxindia.gov.in/pages/acts/income-tax-act.aspx>
3. <https://www.taxmanagementindia.com/>
4. <http://www.lncofirm.com/pdf/income-tax-handbook.pdf>

Course Code	MCO 204
Course Name	Entrepreneurship Skill Development
Course Coordinator	Dr. Varun Saini
Credits Equivalent	2 Credits: (One credit is equivalent to 10 hours of lectures / organized classroom activity/contact hours; 15 hours of class lectures/fieldwork / Tutorial / teacher-led activity and 05 hours of other workloads such as independent individual/group assignments, presentations, panel discussion, quizzes, local survey, etc.)
Course Objectives	The course is designed to: <ul style="list-style-type: none"> • Develop entrepreneurial skills among students to take up the role of an entrepreneur. • Enable the students to prepare business plan, successfully launch and subsequently manage their enterprises. • Make students familiar with different policy initiatives of the government and financial institutions which support entrepreneurship development.
Course Outcome (Cos)	CO1: Understand the issues of entrepreneurship development CO2: Develop the skills to establish and manage the resulting enterprise CO3: Application of entrepreneurial concepts in real time situations CO4: Formulate the business plan to establish the venture
Attendance	Students are expected to attend all lectures in order to be able to fully benefit from the course. A minimum of 75% attendance is a must failing which a student may not be permitted to appear in the examination.
Evaluation Criteria	1. Mid Term Examination: 20% 2. End Term Examination: 60% 3. Continuous Internal Assessment: 20% <ul style="list-style-type: none"> a. Class participation = 5 (Note: Below 75%=0, 75-80%=1, Above 80- 85%=2, Above 85-90%=3, Above 90-95%=4, Above 95%=5) <ul style="list-style-type: none"> b. Business plan development = 15

Course Articulation Matrix of MCO204 (Entrepreneurship Skill Development)

Program Outcomes/Program Specific Outcomes														
CO	PO₁	PO₂	PO₃	PO₄	PO₅	PO₆	PO₇	PO₈	PSO₁	PSO₂	PSO₃	PSO₄	PSO₅	PSO₆
CO ₁	3	1	2	2	-	-	3	-	3	2	3	2	-	-
CO ₂	1	1	1	3	-	2	-	-	2	2	-	2	-	-
CO ₃	1	1	3	1	-	-	2	-	1	3	-	1	-	-
CO ₄	2	1	1	2	-	-	2	-	3	2	-	3	-	-

Unit	Course Contents	Hours
I	<p>World of Entrepreneurship</p> <ul style="list-style-type: none"> • Concept of Entrepreneur and Entrepreneurship • Entrepreneur Versus Manager • Relevance of Entrepreneurship • Theories of Entrepreneurship • Classification of Entrepreneurs/Entrepreneurship • Practical: <i>Survey of Entrepreneurs</i> 	05
II	<p>Requisites of Entrepreneurial Development</p> <ul style="list-style-type: none"> • Factors Influencing Entrepreneurial Development & Models of Entrepreneurship • Entrepreneurship Development Programmes (EDPs) • Entrepreneurial Competencies: Mapping & Interventions • Skill Requirements for Entrepreneurship • Case Study: <i>Kakinada Experiment</i> 	04
III	<p>Entrepreneurial Support & Support Institutions</p> <ul style="list-style-type: none"> • MSME Development Act, Entrepreneurial Policies in India • Startup India Initiative, Incubation Centers (AICs) • Institutional Support to Entrepreneurs • Cluster Development Approach for Entrepreneurs • Virtual Visit: <i>AICs & MSMEs</i> 	03
IV	<p>Entrepreneurial Skill Development</p> <ul style="list-style-type: none"> • Creativity and Business Idea Development. • Intellectual Property Rights (IPRs); Types, Issues, and Benefits • Feasibility Analysis of Business Idea • Developing the Business Plan • Case Studies: <i>Small-yet-unique IPRs</i> 	04
V	<p>Entrepreneurship Management</p> <ul style="list-style-type: none"> • Selection of types of ownership • Strategies for the Growth of entrepreneurship • Entrepreneurial Sickness & Rehabilitation • Case Study 	04
	<p>Prescribed Text Books:</p> <ol style="list-style-type: none"> 1. Hisrich, R.D., Peters, M.P. & Shepherd, D.A., (2008), Entrepreneurship, Sixth Edition, Tata McGraw-Hill, New Delhi. 2. Khanka, S.S., (2012), Entrepreneurial Development, First Edition(Revised). S. Chand & Company Ltd., New Delhi. 3. Roy, Rajiv., (2011), Entrepreneurship, Second Edition, Oxford University Press. 	

	<p>4. Charantimath P.M., (2008), Entrepreneurship Development & Small Business Enterprise, Third Edition, Pearson Education, New Delhi.</p>
	<p>Suggested Extra Readings</p> <ol style="list-style-type: none"> 1. Zimmerer, W., Thomas, Scarborough, M., Norman, (2009), Essentials of Entrepreneurship and Small Business Management, Fifth Edition, PHI Learning Private Ltd, New Delhi. 2. Barringer, R., Bruce, Ireland, Duane, R., (2011), Entrepreneurship: Successfully Launching New Ventures, Third Edition, Pearson Education, New Delhi. 3. Timmons, A., Jeffrey, Spinelli, Stephen, (2009), New Venture Creation: Entrepreneurship for the 21st Century, Seventh Edition, Tata McGraw-Hill, New Delhi. 4. Morse, A., Eric, Mitchell, K., Ronald, (2009), Cases in Entrepreneurship: The Venture Creation Process, Fourth Printing, SAGE Publications Inc., New Delhi. 5. Desai, Vasant, (2012), Entrepreneurial Development and Management of Small and Medium Enterprises, Second Edition Edition, Himalaya Publishing House, Mumbai. 6. Sinha, S K (2010), Small Business Management, Centrum Press, New Delhi. 7. Desai, Vasant, (2011), Entrepreneurial Development, Sixth Edition, Himalaya Publishing House, Mumbai.

Unit	Course Contents	Hours
I	Indian Ethos: Meaning, features, history & relevance of Indian tradition of understanding. Understanding the importance and need for Ethics, ethical values, myths and ambiguity, Ethics v/s Ethos, Appreciating scriptures and their role in shaping cognition and social interactions. Brief introduction to Indian philosophy.	4
II	Work Ethos and Values for Indian Managers- Relevance of value based management in global perspective- Impact of values on stakeholders, Trans-cultural human values, Secular v/s spiritual values, Value Systems and work cultures. Importance of Value System in Work Culture.	4
III	Ethos – Leadership Interface: Perspectives on leadership through ancient values and Indian traditions; leadership-in relevance to time, space, narratives and eternity; Moral principles for leadership based on Indian ethos; Target (goal) vis-à-vis process orientation.	5
IV	Great Indian Thought on Leadership: Leadership lessons from sacred Indian texts as well as non-text sources; Gandhian thoughts on leadership; Vivekananda’s thinking on leadership; Personal character of a leader; Leader as seer, leader as servant, leader as agent.	4
V	Contemporary Approaches to Leadership- Joint Hindu Family Business– Leadership Qualities of Karta. Motivation meaning and importance, Indian Approaches to Motivation, techniques of Motivation	3

Prescribed Text Books:

Chakraborty, S. K. (1995). Ethics in Management-Vedantic Approach, New Delhi, Oxford India Ltd.

Chatterjee, D. (2012). Timeless Leadership – 18 Leadership Sutras. Wiley.

Khanna Parul, Rinku Sanjeev, Ethics and Values in Business Management (2009), ANE Books.

Manna, Samita Chakraborti, Suparna (2022), Values and Ethics in Business and Profession, PHI Learning.

Chaturvedi, B. (2006). The Mahabharata: An Inquiry in the Human Condition, Orient Longman.

Das, G. (2009). The Difficulty of Being Good, On the Subtle Art of Dharma, Penguin Books.

Krishna, G. R. (1999). Indian Ethos for Modern Management, UBS Publishers Distributors Ltd.

Kumarasamy, A. (2006). Gandhi on Personal Leadership, Jaico Publishing House.

Nair, K. (1997). A Higher Standard of Leadership: Lessons from the Life of Gandhi, Berrett-Koehler Publishers, San Francisco.

Course Code	MCO 301
Course Name	Advanced Financial Management
Course Category	Elective Core
Credits	2 Credits (One credit is equivalent to 10 hours of lectures (online or class room) / activities / contact hours; 5 hours of practical / Tutorial / teacher-led activity and 15 hours of other workload such as independent individual/ group work/ obligatory/ optional work placement; literature survey/ library work; data collection/ field work; writing of papers/ projects/dissertation/thesis; seminars, etc.)
Mode of Delivery	Class Room/Blended
Course Objective	The purpose of this course is to acquaint the students with the broad framework of financial decision-making in business.
Course Outcomes	CO ₁ : Students will be able to understand the basic framework and role of financial management for financial decision making in business. CO ₂ : Students will be able to apply various theories/models for evaluating financial decisions. CO ₃ : Students will be able to examine risk in financial decisions. CO ₄ : Students will be able to select various sources of finance with evaluation of their cost
Attendance	Students are expected to attend all lectures in order to be able to fully benefit from the course. A minimum of 75% attendance is a must failing which a student may not be permitted to appear in examination. But in case classes held through online mode requirement will be as per the university orders.
Evaluation Criteria	Mid Term Examination: 20% (20 Marks) End Term Examination: 60% (60 Marks) Internal Assessment: 20% (20 Marks) based on assignment, class participations, tests, Quizzes, discussion oral viva, Puzzles or case studies etc.)

Course Code: MCO 301 (Course Name: Advanced Financial Management)														
	Program Outcomes/Program Specific Outcomes													
CO	PO ₁	PO ₂	PO ₃	PO ₄	PO ₅	PO ₆	PO ₇	PSO ₈	PSO ₁	PSO ₂	PSO ₃	PSO ₄	PSO ₅	PSO ₆
CO ₁	1	2					2	1	1	3		2	1	1
CO ₂		3	3		1									
CO ₃														
CO ₄				1			1							

Course Contents		
Unit	Topic	Duration
I	Financial Management Meaning, objectives (Profit vs Value maximisation) and scope; risk-return framework for financial decision –making; and time value of money Practical (Financial Modeling for time value of money on excel)	4 Hours
II	Investment Decisions Capital Budgeting Decisions: nature, importance and types of investment decision; techniques of evaluating capital budgeting decisions, risk analysis in capital budgeting. (Financial Modeling for Investment Decisions on excel) and Case study	5 Hours
III	Financial Decisions-I Sources of funds: Short-term & long term sources of funds mainly Bonds, Preference Shares, and Equity Shares. Green Financing : Concept and methods Capitalization : Meaning, under vs over capitalization Leverages : Meaning, Financial, Operating and Composite Leverage	4 Hours
IV	Financial Decisions-II Capital Structure: Meaning, Forms, Theories of Capital Structure (NI, NOI, Traditional, Pecking order and M&M), Importance of Capital Structure and Optimal Capital Structure. Case study	5 Hours
V	Dividend Decisions Dividend : Meaning, types and Models (Walter’s, Gordon’s and Modigliani-Miller Model) Dividend Policy: Types of Dividend Policy, Factors and optimal Dividend Policy, Dividend Policy and Firm Value	2 Hours

Suggested Reading:

1. Pandey IM (2019) **Financial Management**, Tenth Edition, Vikas Publishing House, New Delhi.
2. Van Horne, James C., Financial Management and Policy, Prentice Hall of India.
3. Horne & Dhamija (2014) Financial Management, Twelfth Edition, Pearson, New Delhi.
4. Prasanna Chandra (2014) Financial Management, Eighth Edition, Tata McGraw Hill, New Delhi.
5. Brigham & Houston (2011) Fundamentals of Financial Management, Tenth Edition, Cengage Learning, Delhi.
6. Rustagi (2011) Financial Management, Fifth Edition, Taxmann’s, New Delhi.
7. Kapil (2011) Financial Management, First Edition, Pearson, New Delhi.

8. Parrino & Kidwell (2011) Fundamentals of corporate finance, First Edition, Wiley India Pvt. Ltd., New Delhi.
9. Khan and Jain (2011) Financial Management (Text Problems and Cases), Fifth Edition, Tata McGraw Hill, New Delhi.
10. Ross, Westerfield & Jordan (2012) Fundamentals of Corporate Finance, Ninth Edition, Tata McGraw Hill, New Delhi.

Web link

1. https://www.youtube.com/watch?v=xoAceq_IKQA
2. <https://efinancemanagement.com>

Important Instructions for the Examination

The examiner is required to cover all course outcomes framed for a particular course in a balanced manner while setting 13 questions in all. The first question will be compulsory consisting of 10 MCQs/fill in the blanks/ true or false / one word questions covering the entire syllabus. The second will be of 6 short answer type questions (five marks each) and the third section will be of 6 long answer type questions (7.5 marks each). At least one question should be numerical in nature from any of the given five units. Wherever possible, the examiner may give a case study that will be equal to one question only.

The students shall be required to attempt 4 questions in section second and third in addition to the compulsory Question No. 1. The maximum time allotted for the major test is 03 (three) hours and the minimum passing marks will be 24 Marks in the End-term Exam.

Course Code	MCO 302
Course Name	Security Analysis and Portfolio Management
Course Category	Disciplinary Elective
Credits	2 Credits (One credit is equivalent to 10 hours of lectures (online or class room) / activities / contact hours; 5 hours of practical / Tutorial / teacher-led activity and 15 hours of other workload such as independent individual/ group work/ obligatory/ optional work placement; literature survey/ library work; data collection/ field work; writing of papers/ projects/dissertation/thesis; seminars, etc.)
Mode of Delivery	Online or Class Room (As per University Orders)
Course Objective	The objective of this course is to impart knowledge to students regarding the theory and practice of Security Analysis and Portfolio theories & practices.
Course Outcomes	<ol style="list-style-type: none"> 1.CO₁: Students will be able to discuss and differentiate different financial assets and their holding motives 2.CO₂: Students will be able to able to appraise the processes of doing fundamental and technical analysis 3.CO₃: Students will be able to summarise the theories underlying portfolio management. 4.CO₄: Students will be able to examine and evaluate portfolio performance. 5.CO₅: Students will be able to construct investment portfolio and defend their choices.
Attendance	Students are expected to attend all lectures in order to be able to fully benefit from the course. A minimum of 75% attendance is a must failing which a student may not be permitted to appear in examination. But in case classes held through online mode requirement will be as per the university orders.
Evaluation Criteria	<p>Mid Term Examination: 20% (20 Marks)</p> <p>End Term Examination: 60% (60 Marks)</p> <p>Internal Assessment: 20% (20 Marks) based on assignment, class participations, tests, Quizzes, discussion oral viva, Puzzles or case studies etc.)</p>

Course Code: MCO 302, Course Name: Security Analysis and Portfolio Management

Program Outcomes/Program Specific Outcomes														
CO	PO ₁	PO ₂	PO ₃	PO ₄	PO ₅	PO ₆	PO ₇	PO ₈	PSO ₁	PSO ₂	PSO ₃	PSO ₄	PSO ₅	PSO ₆
CO ₁	2	1					2	1	2	1		1		
CO ₂		3	2		2		1	1	2	3	2	2		
CO ₃	1	1	2				1	1	2	2	2	2		
CO ₄			3				1	1		3	2	1	1	
CO ₅			3	2		1				2		1	1	1

Course Contents		
Unit	Topic	Duration
I	The Investment Environment - Meaning and objective of investment, investment vs. gambling and speculation, investment alternatives, investment process, concept of return and risk.	2 Hours
II	Security Analysis – Fundamental analysis: economic analysis, industry analysis and company analysis. Technical analysis: assumptions Dow theory, chart patterns, moving averages and market indicators. Efficient market theory: weak form hypothesis, semi-strong form hypothesis and strong form hypothesis.	6 Hours
III	Introduction to Portfolio Management: Meaning, need, and objective of portfolio management, the process of portfolio management, determination of risk & return of a portfolio, risk analysis tool	2 Hours
IV	Theories of portfolio selection and management- Markowitz portfolio theory: optimal portfolio, meaning and construction of efficient frontier, investors' utility; CAPM: capital asset pricing model, risk-free and risky lending and borrowing, market portfolio; capital market theory: CML, SML and Sharpe Single Index Model; Arbitrage Pricing Theory (APT).	6 Hours
V	Portfolio evaluation and revision – portfolio performance evaluation, risk adjusted performance measures; meaning, need and constraints of portfolio revision; formula plans: constant-dollar-value plan, constant ratio plan, variable ratio plan, process and intricacies of trading system in Indian stock market	4Hours

Suggested Readings

1. Reilly, Frank K. And Brown, Keith C., *Investment Analysis and Portfolio Management*, South-Western Cengage Learning India Pvt. Ltd.
2. Bodie, Z., Kane, A. and Marcus, A., *Investments*, McGraw-Hill.
3. Fischer, Donald E. and Jordan, Ronald J., *Security Analysis and Portfolio Management*, Prentice Hall of India.
4. Sharpe, William F. et al, *Investment*. New Delhi, Prentice Hall of India.
5. Fuller, Russell J. and Farrell, James L., *Modern Investment and Security Analysis*, New York, McGraw Hill.
6. Alexander, Gordon J. and Bailey, Jeffery V., *Investment Analysis and Portfolio Management*, Dryden Press, Thomson Learning
7. Machiraju, H. R., *Indian Financial System*, Vikas Publishing House.
8. Punithavathy Pandian, *Security Analysis and Portfolio Management*, Vikas Publications Pvt. Ltd, New Delhi. Latest Edition.
9. Prasanna Chandra (2012). *Investment Analysis and Portfolio Management*, Third Edition, Tata McGraw Hill, New Delhi.
10. K Sasidharan and Alex k Mathews (2012). *Security Analysis and Portfolio Management*, First Edition, Tata McGraw Hill, New Delhi.
11. M.Ranganatham and R. Madhumati (2012). *Security Analysis and Portfolio Management*, First Edition, Pearson, New Delhi.
12. V.K.Bhalla (2011). *Investment Management (Security Analysis and Portfolio Management)*, Seventeenth Edition, S. Chand, New Delhi.
13. V.A Avadhani (2011). *Investment Analysis and Portfolio Management*, First Edition, Himalaya Publishing House, New Delhi.
14. Suyash N Bhatt (2011). *Security Analysis and Portfolio Management*, First Edition, Wiley Publishing, New Delhi.
15. S. Kevin (2011). *Security Analysis and Portfolio Management*, First Edition, PHI Learning, New Delhi.

E- Resources

1. <https://nptel.ac.in/courses/110/105/110105035/>
2. <https://www.youtube.com/watch?v=ZKh5nV6Ziyc>
3. <https://epgp.inflibnet.ac.in/Home/ViewSubject?catid=6>
4. https://www.youtube.com/channel/UCL9No2CVecC_8WazyduwHaw
16. <https://www.youtube.com/playlist?list=PL40DFE1B0082CEC29>

Important Instructions for the Examiner

The examiner is required to cover all course outcomes framed for a particular course in a balanced manner while setting 13 questions in all. The first question will be compulsory consisting of 10 MCQs/fill in the blanks/ true or false / one word questions covering the entire syllabus. The second will be of 6 short answer type questions (five marks each) and the third section will be of 6 long answer type questions (7.5 marks each). At least one question should be numerical in nature from any of the given five units. Wherever possible, the examiner may give a case study that will be equal to one question only.

The students shall be required to attempt four questions in section second as well as in section third in addition to the compulsory Question No. 1. The maximum time allotted for the major test is 02 (two) hours and the minimum passing marks will be 24 Marks in the End-term Exam.

Course Code	MCO 303
Course Name	Compensation Management
Course Coordinator	Dr. Gitanjali Upadhaya
Credits Equivalent	2 Credits: (One credit is equivalent to 10 hours of lectures / organized classroom activity/contact hours; 5 hours of fieldwork / Tutorial / teacher-led activity and 15 hours of other workloads such as independent individual/ group assignments, presentations, panel discussion, quizzes, local survey, etc.)
Course Objectives	The course is designed to: 1. understand the various dimensions and theoretical background of Compensation Management. 2. discuss the strategic importance of compensation to the achievement of organizational objectives and competitive advantage. 3 enable students to understand the role of compensation in attracting and retaining a highly competent workforce.
Course Outcome (Cos)	1. (AI): Analyse, integrate, and apply the knowledge to solve compensation related problems in organizations. 2. (EC): Design a pay structure that will ensure the firm is competitive with other similar firms and conduct a market survey to determine appropriate pay levels. 3. (RS): Identify and describe a variety of reward systems used to determine individual pay levels. 4. (SC): learn some of the implications for strategic compensation and possible employer approaches to manage legally required benefits.
Attendance	Students are expected to attend all lectures in order to be able to fully benefit from the course. A minimum of 75% attendance is a must failing which a student may not be permitted to appear in the examination.
Evaluation Criteria	1. Mid Term Examination: 20% 2. End Term Examination: 60% 3. Continuous Internal Assessment: 20% a. Class participation = 5% (Note: Below 75%=0, 75-80%=1, Above 80- 85%=2, Above 85-90%=3, Above 90-95%=4, Above 95%=5) b. Assignments/Presentation = 10% c. Case studies/Field Survey = 5%

Course Articulation Matrix of MCO 303 (Compensation Management)														
Program Outcomes									Program Specific Outcomes					
CO	PO ¹	PO ²	PO ³	PO ⁴	PO ⁵	PO ⁶	PO ⁷	PO ⁸	PSO ¹	PSO ²	PSO ³	PSO ⁴	PSO ⁵	PSO ⁶
CO1	--	1	--	--	1	--	--	--	--	1	--	--	1	--
CO2	--	--	2	--	--	--	--	2	--	2	--	--	--	--
CO3	--	1	3	--	--	--	--	--	--	2	--	--	--	--
CO4	1	2	--	--	--	--	--	--	2	3	--	--	1	--

Unit	Course Contents	Hours
I	Introduction to Compensation and Reward Management <ul style="list-style-type: none"> • Compensation and Reward Management • Factors influencing Compensation and Reward Management Decisions • Compensation Strategies- Localizer, Exporter and Globalizer • Strategic Compensation Approaches-3Ps • Criterion for Compensation Effectiveness 	4 Hours
II	Compensation Concepts and Administration <ul style="list-style-type: none"> • Minimum Wage, Fair Wage and Living Wage • Methods of Wage Fixation • Theories of Wage Determination • Key Policy Considerations in Wage Determination • Components of an Effective Compensation Plan 	4 Hours
III	Managing Employee Incentives <ul style="list-style-type: none"> • Types of Wage Incentive Plans- Individual and Group Plans • Profit Sharing- Definition, Features, Basis of Profit Sharing, Types of Profit-Sharing Plans • Employee Co-partnership- Introduction, Advantages and Limitations • Employee Stock Ownership Plan (ESOP)- Introduction, Uses of ESOP, Merits and Demerits 	4 Hours
IV	Designing and Operating Employee Benefits <ul style="list-style-type: none"> • Reasons for Offering Employee Benefits Programme • Designing and Operating of the Fringe Benefits and Services • Designing and Operating Non-financial Employee Benefits 	4 Hours
V	Compensation International Compensation <ul style="list-style-type: none"> • Concept of International Compensation • Objectives and Components of International Compensation • Approaches for International Compensation • Merits and Demerits of International Compensation 	4 Hours
	Text Books <ol style="list-style-type: none"> 1. Sharma, R. C., Sharma, S., “Compensation Management”, 2019, Sage Publications India Pvt Ltd. 2. Singh, B.D., “Compensation and Reward Management” 3rd Edition, 2017, Excel Books, New Delhi. 3. Bhattacharya, Dipak Kumar, “Compensation Management”, Second Edition, 2014, Oxford University Press, New Delhi. 	

Suggested Reading

4. Milkovich, George T., Newman, Jerry M., and Venkata Ratnam, C.S., “Compensation”, Ninth Edition, 2013, McGraw Hill, New Delhi.
5. Deb, Tapomoy, “Compensation Management”, 2009, Excel Books, New Delhi.
6. Bhatia, Dr. Kanchan, “Compensation Management”, 2012, Himalaya Publishing House Pvt. Ltd., Mumbai.
7. Armstrong, Michael, and Murli’s, Helen, “Reward Management: A Handbook of Remuneration Strategy and Practice”, 5th Edition, 2005, Hay Group, London.
8. Henderson, Richard I., “Compensation Management in a Knowledge-Based World”, 2006, Dorling Kindersley (India) Pvt. Ltd., New Delhi.
9. Goel, Dewakar, “Performance Appraisal and Compensation Management: A Modern Approach”, 2008, PHI Learning Private Limited, New Delhi.
10. Belchor, David W, “Compensation Administration”, 1973, Prentice Hall, Englewood Cliffs NT.
11. Memoria, C.B., “Personnel Management”, 2012, Himalaya Publishing House, New Delhi.

Course Code	MCO 304
Course Name	Industrial Relations
Course Coordinator	Dr. Gitanjali Upadhaya
Credits Equivalent	2 Credits: (One credit is equivalent to 10 hours of lectures / organized classroom activity/contact hours; 5 hours of fieldwork / Tutorial / teacher-led activity and 15 hours of other workloads such as independent individual/ group assignments, presentations, panel discussion, quizzes, local survey, etc.)
Course Objectives	The course is designed to: 1. make students understand the significance of industrial relations in an organization. 2. illustrate the role of trade unions in the industrial setup. 3. give an insight into the industrial relations scenario in India.
Course Outcome (Cos)	1. (AC) : helps the student understand and apply the concept of industrial relations and the system in which it operates. 2. (IC): enables students to apply their knowledge to solve industrial conflicts. 3. (DO): learn to bring discipline and take disciplinary action in organizations. 4. (LW): apply labour welfare and social security measures for employees in industrial set ups.
Attendance	Students are expected to attend all lectures in order to be able to fully benefit from the course. A minimum of 75% attendance is a must failing which a student may not be permitted to appear in the examination.
Evaluation Criteria	1. Mid Term Examination: 20% 2. End Term Examination: 60% 3. Continuous Internal Assessment : 20% a. Class participation = 5% (Note: Below 75%=0, 75-80%=1, Above 80- 85%=2, Above 85-90%=3, Above 90-95%=4, Above 95%=5) b. Assignments/Presentation = 10% c. Case studies/Field Survey = 5%

Industrial Relations 304														
Program Outcomes									Program Specific Outcomes					
CO	PO ¹	PO ²	PO ³	PO ⁴	PO ⁵	PO ⁶	PO ⁷	PO ⁸	PSO ¹	PSO ²	PSO ³	PSO ⁴	PSO ⁵	PSO ⁶
CO1	1	1	1	1	--	1	--	--	1	1	--	--	1	--
CO2	2	2	2	2	--	--	--	--	2	2	--	--	2	--
CO3	2	1	3	2	--	--	--	--	2	3	--	--	3	--
CO4	1	2	2	1	--	--	--	--	2	1	--	--	2	--

Unit	Course Contents	Hours
I	Industrial Relations: Concept and Evolution <ul style="list-style-type: none"> ● Concept, Scope, Evolution, Approaches ● Actors and Models; Conflict and cooperation ● Bi-partitism, Tri-partitism ● Industrial Relations in changing scenarios 	04
II	Trade Unionism <ul style="list-style-type: none"> ● Historical Evolution of Trade Union Movement in India ● Trade Unions in India ● Employers Organizations ● Trade Unions Act, 1926 	04
III	Industrial Dispute <ul style="list-style-type: none"> ● Industrial Disputes: Factors, Forms, Trends, Prevention and Settlement ● Role of State and Central Labour Administration, Strikes and Lockouts. ● The Industrial Employment (Standing Orders) Act, 1946. ● The Industrial Disputes Act, 1947 	04
IV	Labour Management Cooperation <ul style="list-style-type: none"> ● Workers' Participation in Management ● Grievance Handling Procedure ● Discipline and Disciplinary Actions ● Collective Bargaining 	04
V	Labour Welfare and Social Security <ul style="list-style-type: none"> ● Characteristics of the Indian Labour Market ● Labour Welfare: Concept, Scope, Types, Theories and Principles ● Industrial Health and Hygiene, Industrial Accidents and Safety ● Occupational Diseases Social Security 	04
	Prescribed Text Books: <ol style="list-style-type: none"> 1. Sinha P.R.N., Indu Bala Sinha, Seema Priyadarshini Shekhar (2017). Industrial Relations, Trade Unions and Labour Legislation. 3rd Edition. Pearson Education. 2. Monappa, Arun (2013). Industrial Relations. Tata McGraw Hill Education Pvt. Ltd., New Delhi. 3. Mamoria, C.B., Mamoria, Satish and Gankar, S, V. (2010). Dynamics of Industrial Relations. Himalaya Publishing House Pvt. Ltd., Mumbai. 	
	Suggested Extra Readings <ol style="list-style-type: none"> 4. Sinha, P.R.N, Sinha, Indu Bala and Shekhar, S.P (2013). Industrial Relations, Trade Unions and Labour Legislation. Dorling Kindersley (India) Pvt. Ltd., New Delhi. 5. Chamberlain, N.W. (1965). Collective Bargaining. McGraw Hill, New York. 6. Dunlop, J.T. (1958). Industrial Relations Systems. Henry Hold and Company, New York. 7. Venkatramana, P. (2007). Industrial Relations, A.P.H Publishing Corporation, New Delhi. 8. Srivastava, S.C (2007). Industrial Relations and Labour Laws, Vikas Publishing House Pvt. Ltd. Noida Hutching, K and Cieri, H.D.(2007). International Human Resource Management. Ashgate Publishing 	

Course Code	MCO 305
Course Name	Sales and Distribution Management
Course Coordinator	Dr. Chaman Lal
Credits Equivalent	2 Credits: (One credit is equivalent to 10 hours of lectures / organized classroom activity/contact hours; 5 hours of fieldwork / Tutorial / teacher-led activity and 15 hours of other workloads such as independent individual/ group assignments, presentations, panel discussion, quizzes, local survey, etc.)
Course Objectives	The course is designed to: <ul style="list-style-type: none"> • Acquaint students with the fundamentals of sales and distribution management. • Impart the necessary selling skills to materialize the sales • Enable students to manage the sales, sales force and distribution functions. • Provides experience to handle to real time sales and distribution related situations
Course Outcome (Cos)	CO1: Understand the complexities of sales and distribution CO2: Development of sales and distribution related strategies CO3: Application of sales and distribution concepts for effective results CO4: Design the framework to handle the issues of sales and distribution
Attendance	Students are expected to attend all lectures in order to be able to fully benefit from the course. A minimum of 75% attendance is a must failing which a student may not be permitted to appear in the examination.
Evaluation Criteria	1. Mid Term Examination: 20% 2. End Term Examination: 60% 3. Continuous Internal Assessment : 20% <ul style="list-style-type: none"> a. Class participation = 5% (Note: Below 75%=0, 75-80%=1, Above 80- 85%=2, Above 85-90%=3, Above 90-95%=4, Above 95%=5) <ul style="list-style-type: none"> b. Role Play = 10% c. Case studies/Field Survey/ Assignment/ Presentation = 5%

Course Articulation Matrix of MCO 305 (Sales and Distribution Management)

Program Outcomes/Program Specific Outcomes														
CO	PO ₁	PO ₂	PO ₃	PO ₄	PO ₅	PO ₆	PO ₇	PO ₈	PSO ₁	PSO ₂	PSO ₃	PSO ₄	PSO ₅	PSO ₆
CO ₁	3	2				1			3		2			
CO ₂			3	2	2							3		
CO ₃				3						3			3	
CO ₄					3			2				2		

Unit	Course Contents	Hours
I	Introduction to Sales Management <ul style="list-style-type: none"> • Overview of Sales Management • Sales Management and Marketing • Role and Success factors of Professional Salespeople • Sales Management Positions • Modern Selling/ The Effective Sales Executive • Theories of Selling • Buyer Behaviour: Organizational Vs Consumer 	04
II	Sales Process, Sales Planning, and Sales Organization <ul style="list-style-type: none"> • Sales Preparation and Process • Sales Planning and Sales Forecasting • Budgeting • Management of Key Accounts, Sales Territories, and Quotas • Role Play: Presenting and Managing Sales 	05
III	Sales Force Management <ul style="list-style-type: none"> • Sales Force Management • Training, Motivating, and Compensating Sales Personnel • Managing Expenses of Sales Personnel, Sales Meetings, and Contests • Sales Control and Case study • Case Study: Managing Sales Expenses 	03
IV	Distribution Management-I <ul style="list-style-type: none"> • Marketing Channels: Functions, Level, and Formats • Adding Value through Channels • Channel Institutions and Its Management • Case: Distribution Management 	04
V	Distribution Management-II <ul style="list-style-type: none"> • Distribution Strategies and Designing Channel Systems • Channel Power • Channel Conflict Management • ICT Implication on Sales and Distribution Management 	04
	Prescribed Text Books: <ol style="list-style-type: none"> 1. Havaladar Krishna and Cavale Vasant (2011), Sales and Distribution Management, Tata McGraw Hill Education. 2. Still, Cundiff and Govoni (2011), Sales Management (Decision, Strategy and Cases), Pearson Education, India. 3. Jobber and Lancaster (2011), Selling and Sales Management, Seventh Edition, Pearson Education, India. 	

Suggested Extra Readings

1. Coughlan, Anderson, Stern, El-Ansary and Natarajan (2011), Marketing Channels, Seventh Edition, Pearson Education, India.
2. Allen, R Y, Selling Dynamics, Tata McGraw Hill, New Delhi.
3. Gupta Vaswar Das, Sales Management-The Indian Perspective, Prentice Hall, Delhi.
4. Kotler, Keller, Koshy and Jha (2009), Marketing Management: A South Asian Perspective, Thirteenth Edition, Pearson Education, India.
5. Kumar Arun and Meenakshi N (2011), Marketing Management, Second Edition, Vikas Publishing House Pvt. Ltd.
6. Stern, Adell and Anne, Marketing Channels, Prentice Hall, Delhi.

Course Code	MCO 306
Course Name	Retail Management
Course Coordinator	Dr. Chaman Lal & Dr. Mohinder Paul
Credits Equivalent	2 Credits: (One credit is equivalent to 10 hours of lectures / organized classroom activity/contact hours; 5 hours of fieldwork / Tutorial / teacher-led activity and 15 hours of other workloads such as independent individual/ group assignments, presentations, panel discussion, quizzes, local survey, etc.)
Course Objectives	<p>The course is designed to:</p> <ul style="list-style-type: none"> • Providing students with a comprehensive understanding of the theoretical and applied aspects of retail management. • Describes and analyses the way retailing works, especially the activities and relationships. • Develop knowledge of contemporary retail management issues at the strategic level.
Course Outcome (Cos)	<ol style="list-style-type: none"> 1. Understand the issues of retail operations and management 2. Develop the skills to manage the retail brand in a competitive environment 3. Application of retailing concepts in real time situations 4. Design the retail market and loyalty strategies
Attendance	Students are expected to attend all lectures in order to be able to fully benefit from the course. A minimum of 75% attendance is a must failing which a student may not be permitted to appear in the examination.
Evaluation Criteria	<ol style="list-style-type: none"> 1. Mid Term Examination: 20% 2. End Term Examination: 60% 3. Continuous Internal Assessment : 20% <ol style="list-style-type: none"> a. Class participation = 5% <p>(Note: Below 75%=0, 75-80%=1, Above 80- 85%=2, Above 85-90%=3, Above 90-95%=4, Above 95%=5)</p> <ol style="list-style-type: none"> b. Assignment/Presentation = 5% c. Case studies/Field Survey = 10%

MCO 306 Retail Management

Program Outcomes									Program Specific Outcomes					
CO	PO ¹	PO ²	PO ³	PO ⁴	PO ⁵	PO ⁶	PO ⁷	PO ⁸	PSO ¹	PSO ²	PSO ³	PSO ⁴	PSO ⁵	PSO ⁶
CO1	3									2				
CO2				3								1		
CO3			2							1		1		
CO4					2		2					1		

Unit	Course Contents	Hours
I	<p>Retail Overview and Landscape</p> <ul style="list-style-type: none"> Overview of Retailing and Retail World Dynamics of Retailing & Role of Retailing in Marketing Functions Retailing Theory and Retail Formats Global & Indian Retail Scenario; and Liberalization: Impact on Retail Industry Retail Customers and Determinants of Retail Brand Selection Emerging Trends in Indian Retailing Practical: Retail Market Survey 	05
II	<p>Retailing Strategies</p> <ul style="list-style-type: none"> Retail Marketing and Financial Strategy Retail Location and Site Strategy Retail Information System (RIS) Relationship Issues in Retailing Case Study: HPCL 	04
III	<p>Merchandise Management</p> <ul style="list-style-type: none"> Managing Merchandise Assortments Merchandise Planning Systems Sourcing Merchandise Setting the Retail Price and Pricing Strategies Communicating Retail Value to the Customers Virtual Visit: Merchandise Management System of a Retail Brand 	03
IV	<p>Store Management and CVM</p> <ul style="list-style-type: none"> Retail Atmospheric; Internal & External Store Layout, Design & Visual Merchandising Customer Value Management & CVM Cycle Technology in Retailing Experiential Learning: Designing Store Management Strategies 	04

V	Rural & e-Retailing <ul style="list-style-type: none"> • Rural Retailing • Foundation of e-Retailing • e-Retailing: The Application Domain • e-Retailing: The Current Trends • Artificial Intelligence and Retailing • Case Study 	04
Prescribed Text Books: <ol style="list-style-type: none"> 1. Levy M., Weitz B.A and Pandit A. (2008), Retailing Management, 6th Edition, Tata McGraw Hill, New Delhi. 2. Berman B., Evans J. R. and Mathur, Mini (2011), Retail Management, 11th Edition, Pearson Education, New Delhi. 3. Sharma, D.P. (2009), e-Retailing, 1st Edition, Himalaya Publishing House, New Delhi. 		
Suggested Extra Readings <ol style="list-style-type: none"> 1. Cox Roger, Brittain Paul (2011), Retailing, 5th Edition, Pearson Education, New Delhi. 2. Srinivasan R. Srimi, Srinivasan K. R. (2009), Cases in Retail Management, Bizantra. 3. Varley Rosemary, Retail Product Management, 2nd Edition, Routledge. 4. Singh Harjit (2011), Retail Management, S. Chand & Company Ltd., New Delhi. 5. Sheikh I. Arif, Fatima Kaneez (2011), Retail Management, Himalaya Publishing House, New Delhi. 		

Course Code	MCO 307
Course Name	Project Planning and Management
Course Coordinator	Dr. Akhil Sharma
Credits Equivalent	2 Credits: (One credit is equivalent to 10 hours of lectures / organized classroom activity/contact hours; 5 hours of fieldwork / Tutorial / teacher-led activity and 15 hours of other workloads such as independent individual/ group assignments, presentations, panel discussion, quizzes, local survey, etc.)
Course Objectives	To provide an in-depth knowledge of the detailed procedures and documentation involved in cost ascertainment systems. To understand the concepts of management accounting and its application for managerial decision making.
Course Outcome (Cos)	<ol style="list-style-type: none"> 1. Understand the cost and management accounting techniques for evaluation, analysis and application in managerial decision making 2. Compare and contrast marginal and absorption costing methods in respect of profit reporting 3. Apply marginal and absorption costing approaches in job, batch and process environments 4. Prepare and interpret budgets and standard costs and variance statements
Attendance	Students are expected to attend all lectures in order to be able to fully benefit from the course. A minimum of 75% attendance is a must failing which a student may not be permitted to appear in the examination.
Evaluation Criteria	<ol style="list-style-type: none"> 1. Mid Term Examination: 20% 2. End Term Examination: 60% 3. Continuous Internal Assessment: 20% <ol style="list-style-type: none"> a. Class participation = 5% <p>(Note: Below 75%=0, 75-80%=1, Above 80- 85%=2, Above 85-90%=3, Above 90-95%=4, Above 95%=5)</p> <ol style="list-style-type: none"> b. Assignments/Presentation = 10% c. Case studies/Field Survey = 5%

MCO 307 Project Planning and Management														
Program Outcomes									Program Specific Outcomes					
CO	PO ₁	PO ₂	PO ₃	PO ₄	PO ₅	PO ₆	PO ₇	PO ₈	PSO ¹	PSO ²	PSO ³	PSO ⁴	PSO ⁵	PSO ⁶
CO1	1	1	1	1	--	--	--	1	--	2	2	--	2	2
CO2	3	3	1	2	--	3	--	2	2	2	2	--	2	2
CO3	3	1	1	1	1	3	--	--	--	3	3	3	2	--
CO4	3	3	3	3	--	--	3	--	2	2	2	3	--	3

Unit	Course Contents	Hours
I	<p>Project Management</p> <ul style="list-style-type: none"> • Meaning and scope • Need of project management • Lifecycle of a project: Conception and selection, planning and scheduling, implementation and control, evaluation and termination. 	03
II	<p>Project Identification, Project Formation and Project Market and Demand</p> <ul style="list-style-type: none"> • Project Identification • Sources of Project Ideas • Purpose and Need for Project Identification • Steps of Project Identification • Methodology for Project Identification • Project Identification for an Existing Company • Introduction • Stage in Project Formulation • Feasibility Analysis • Techno-economic Analysis • Financial Analysis • Cost Benefit Analysis • Project Formulation and Preparation • Market and Demand Analysis • Methods of Demand Forecasting 	05
III	<p>Feasibility Study and Project Report</p> <ul style="list-style-type: none"> • Introduction • Nature of Project Feasibility Analysis • Need for Feasibility Studies • Components of Feasibility Study • Commercial and Economic Feasibility • Technical Feasibility • Financial Feasibility • Managerial Feasibility • Social Feasibility • Format of Feasibility Report • Check List for Feasibility Report • Project Report 	04
IV	<p>Commercial Viability</p> <ul style="list-style-type: none"> • Market Analysis • Commercial Viability – Cost of Production and Profitability • Commercial Viability – Debt Service Coverage and Repayment Programme 	04

	<ul style="list-style-type: none"> • Break-even Analysis 	
V	<p>Project Control</p> <ul style="list-style-type: none"> • Introduction • Projected Control Purposes • Problems of Project Control • Gantt Charts • Milestone Charts • Critical Path Method (CPM) • Construction of a Network • Network Technique in Project Scheduling • Crashing Project Duration through Network 	04
	<p>Prescribed Text Books:</p> <ol style="list-style-type: none"> 1. Balakrishnan, L., & Ramachandran, G. (2021). <i>Project management</i> (1st ed.). Himalaya Publishing House. 	
	<p>Suggested Text Books</p> <ol style="list-style-type: none"> 1. Prasanna, C., & Prasanna, C. (2008). <i>Projects, planning, analysis, selection, financing, implementation and review</i>. Tata McGraw-Hill Publishing Company limited. 2. Kerzner, H. (2017). <i>Project management: a systems approach to planning, scheduling, and controlling</i>. John Wiley & Sons. 3. Singh, N. (2000). <i>Project Management and Control</i>. Delhi: Himalaya Publishing House. 4. Lock, D. (2020). <i>Project management</i>. Routledge. 5. Burke, R. (2013). <i>Project management: planning and control techniques</i>. John Wiley & Sons. 6. Heagney, J. (2016). <i>Fundamentals of project management</i>. Amacom. 	

Course Code	MCO 308
Course Name	Corporate Governance and Business Ethics
Course Category	Compulsory: Disciplinary Minor
Credits	2 Credits (One credit is equivalent to 10 hours of lectures (online or class room) / activities / contact hours; 5 hours of practical / Tutorial / teacher-led activity and 15 hours of other workload such as independent individual/ group work/ obligatory/ optional work placement; literature survey/ library work; data collection/ field work; writing of papers/ projects/dissertation/thesis; seminars, etc.)
Mode of Delivery	Class Room
Course Objective	The purpose of this course is to sensitize the students about the various ethical and corporate governance issues in business management in the current environment.
Course Outcomes	CO-1: To enable the students to understand the concept, issues and challenges of Corporate Governance in India as well as in MNCs. CO-2: To increase the awareness on the ethical dimension of business, professional standards and the responsibilities of a business student in future. CO-3: To develop analytical skills for identifying and resolving corporate governance and social responsibility issues in business
Attendance	Students are expected to attend all lectures in order to be able to fully benefit from the course. A minimum of 75% attendance is a must failing which a student may not be permitted to appear in examination. But in case classes held through online mode requirement will be as per the university orders.
Evaluation Criteria	Mid Term Examination: 20% (20 Marks) End Term Examination: 60% (60 Marks) Internal Assessment: 20% (20 Marks) based on assignment, class participations, tests, Quizzes, discussion oral viva, Puzzles or case studies etc.)

Course Code: MCO 308, Course Name: Corporate Governance and Business Ethics														
Program Outcomes/Program Specific Outcomes														
CO	PO ₁	PO ₂	PO ₃	PO ₄	PO ₅	PO ₆	PO ₇	PO ₈	PSO ₁	PSO ₂	PSO ₃	PSO ₄	PSO ₅	PSO ₆
CO ₁	2			2		3	1	1	3			2	3	3
CO ₂						3								3
CO ₃		2	1			2	1	1	2	2			3	2

Course Contents		
Unit	Topic	Duration
I	Evolution of corporate governance; Corporate Governance Principles, Theories & Models, CG developments in India; regulatory framework of corporate governance in India; SEBI guidelines on corporate governance; reforms in the Companies Act.	5 Hours
II	Corporate management vs. governance; internal constituents of the corporate governance; key managerial personnel (KMP); chairman- qualities of a chairman, powers, responsibilities and duties of a chairman; chief executive officer (CEO), role and responsibilities of the CEO.	5 Hours
III	Corporate Social Responsibility Meaning, Definitions, Need, Factors, Principles of CSR, CSR in India, CSR under the Companies Act, 2013, Corporate Governance and CSR, Environment Concern.	4 Hours
IV	Introduction to Business Ethics: The concept, nature and growing significance of Ethics in Business, Ethical Principles in Business, Ethics in Management, Theories of Business Ethics, Ethical Issues in Business, Business Ethics in 21st Century.	3 Hours
V	Ethics in various functional areas of Business: Ethics in Finance, Ethics in HRM, Ethics in Marketing, Ethics in Production and Operation Management.	3 Hours

Suggested Reading:

1. Corporate Governance, Principles, policies and Practices – A.C. Fernando, Pearson Education
2. Mallin, C. A. (2004). Corporate Governance, Oxford University Press.
3. Business Ethics- Concepts and Cases – Manuel G. Velasquez
4. Corporate Governance – IICA, Taxman
5. Corporate Governance 1st Edition (English, Paperback, T. N. Satheesh Kumar)
6. Mandal, S.K. (2012):Ethics in Business and Corporate Governance, Tata McGraw--Hill Education, Private Limited
7. OECD, 2004, Revised OECD Principles of Corporate Governance, April 2004. <http://www.oecd.org/dataoecd/32/18/31557724.pdf>
8. Benn, S. and Bolton, D.(2011): Corporate Social Responsibility, SAGE Publications, Inc
9. The Art of Corporate Governance – Dr. Joffy George
10. Mallin, Christine A., Corporate Governance (Indian Edition), Oxford University Press, Delhi.
11. Blowfield, Michael, and Alan Murray, Corporate Responsibility, Oxford University Press.
12. Francesco Perrini, Stefano, and Antonio Tencati, Developing Corporate Social Responsibility-AEuropean Perspective, Edward Elgar.

13. Sharma, J.P., Corporate Governance, Business Ethics & CSR, Ane Books Pvt Ltd, New Delhi.
14. Manuel G. Velasquez, Business Ethics, Pearson Prentice Hall.
15. Ravindranath B. & Narayana B., Business Ethics, Vrinda Publications Pvt. Ltd
16. Journals-
 - a. ICSI – Chartered Secretary
 - b. ICSI – Student Company Secretary – E-bulletin
 - c. ProQuest: Journal of Business Ethics, Dordrecht.
 - d. ProQuest: Corporate Governance, Bradford
 - e. ProQuest: Corporate Social responsibility and environment Management; Chichester
17. Articles
 - Abdallah, H., & Valentine, B. (2009). Fundamentals and Ethics Theories of Corporate Governance. Middle Eastern Finance and Economics, 4, 88-96.
 - Alder, G. S. & Gilbert, J. (2006). Achieving ethics and fairness in hiring: going beyond the law. Journal of Business Ethics 68: 449---464.
 - Cazorra, A. (2006). Who cares about corruptions? Journal of international Business Studies, 37: 807---822
 - Donaldson, L., & Davis, J. H. (1991). Stewardship theory or agency theory: CEO governance and shareholder returns. Australian Journal of Management, 16(1), 49-64.
 - Donaldson, T. & Dunfee, T. W. (1999). Ties That Bind. Harvard School of Business Press, Boston, MA.
 - Fama, E., & Jensen, M. (1983). Separation of ownership and control. Journal of Law and Economics, 26(2), 301-325.
 - Jensen, M. C., & Meckling, W. H. (1976). Theory of the Firm: Managerial Behaviour, Agency Costs, and Ownership Structure. Journal of Financial Economics, 3(4), 305 - 350.
 - Jensen, M. C. (2001). Value Maximisation, Stakeholder Theory and the Corporate Objective Function. European Financial Management, 7(3), 297-317.
 - La Porta, R., Lopez-de-Silanes, F., Shleifer, A., & Vishny, R. (2000). Investor protection and corporate governance. Journal of Financial Economics, 58(1- 2), 3-27.
 - Pfeffer, J. (1978). Size and Composition of Corporate Board of Directors: The Organization and its Environment. Administrative Science Quarterly, 17(1), 29-218
 - Schleifer, A., & Vishny, R. W. (1997). A survey of corporate governance. Journal of Finance, 52(2), 737-783.
 - Tricker, R. I. (1994). International Corporate Governance. Simon & Schuster, Singapore.
 - Williamson, O. E. (1985). The Economic Institutions of Capitalism. New York: The Free Press.
 - Zingales, Luigi (1998). Corporate Governance. The New Palgrave Dictionary of Economics and the Law. Available at SSRN: <http://ssrn.com/abstract=46906> or <http://dx.doi.org/10.2139/ssrn.46906>.

Important Instructions for the Examiner

The examiner is required to cover all course outcomes framed for a particular course in a balanced manner while setting 13 questions in all. The first question will be compulsory consisting of 20 MCQs/fill in the blanks/ true or false / one word questions covering the entire syllabus. The second will be of 6 short answer type questions (five marks each) and the third section will be of 6 long answer type questions (7.5 marks each). Wherever possible, the examiner may give a case study that will be equal to one question only.

The students shall be required to attempt four questions in section second as well as in section third in addition to the compulsory Question No. 1. The maximum time allotted for the major test is 03 (three) hours and the minimum passing marks will be 24 Marks in the End-term Exam.

Course Code	MCO 309
Course Name	Business Legislation
Course Coordinator	Dr. Krishna Kumar Verma
Credits Equivalent	2 Credits: (One credit is equivalent to 10 hours of lectures / organized classroom activity/contact hours; 5 hours of fieldwork / Tutorial / teacher-led activity and 15 hours of other workloads such as independent individual/ group assignments, presentations, panel discussion, quizzes, local survey, etc.)
Course Objectives	The course is designed to: <ul style="list-style-type: none"> • Understand about Contract Act • Know the concepts of Sale of Goods Act 1930. • Know about negotiable instrument Act 1881 • Know about Foreign management Act 2000 • Know the concept of Intellectual Property Right Act 2016
Course Outcome (Cos)	CO1: To learn the concepts of Business terms and Business Law CO2: To Learn the concept of negotiable instrument Act 1881 CO3: To Learn the concept of Foreign management Act 2000 CO4: To Learn the concept of Intellectual Property Right Act 2016
Attendance	Students are expected to attend all lectures in order to be able to fully benefit from the course. A minimum of 75% attendance is a must failing which a student may not be permitted to appear in the examination.
Evaluation Criteria	1. Mid Term Examination: 20% 2. End Term Examination: 60% 3. Continuous Internal Assessment : 20% <ul style="list-style-type: none"> a. Class participation = 5% (Note: Below 75%=0, 75-80%=1, Above 80- 85%=2, Above 85-90%=3, Above 90-95%=4, Above 95%=5) <ul style="list-style-type: none"> b. Assignments/Presentation = 10% c. Case studies/Field Survey = 5%

MCO-309- BUSINESS LEGISLATION														
Program Outcomes									Program Specific Outcomes					
CO	PO ¹	PO ²	PO ³	PO ⁴	PO ⁵	PO ⁶	PO ⁷	PO ⁸	PSO ¹	PSO ²	PSO ³	PSO ⁴	PSO ⁵	PSO ⁶
CO1	1			2						1				
CO2	1										2			
CO3	2											3		
CO4			2									3		

Unit	Course Contents	Hours
I	Law of Contract-I <ul style="list-style-type: none"> • Nature of contract • Classification of contracts • Offer and acceptance • Capacity of contract 	4
II	Law of Contract-II <ul style="list-style-type: none"> • Capacity of contract • Free Consent • Consideration • Discharge of Contracts 	4
III	Sales of Goods Act, 1930 <ul style="list-style-type: none"> • Formation of contract of sale goods and their classification • Unpaid seller • Condition and Warranty • Agency contract, Right and duties of Agent, 	4
IV	Negotiable Instrument Act 1881 <ul style="list-style-type: none"> • Meaning and Characteristics of Negotiable Instrument, • Promissory Notes and Bills of Exchange- Concept & Essential Elements • Distinguish between Promissory note and Bill of Exchange. • Cheques, Types of Cheque and Penalties in case of dishonour of certain cheques • Holder, Holder in Due Course, • Noting of Bill 	5
V	Intellectual Property Right Act 2016 <ul style="list-style-type: none"> • Introduction of Patent, Copyright and Trademark Act. 	3
	Prescribed Text Books: <ol style="list-style-type: none"> 1. Kuchhal M.C, Business Law , 2023 edition, Vikas publishing house 2. Singh Avtar, Malik Varun, 12th edition 2023, Eastern Book Company. 	
	Suggested Extra Readings <ol style="list-style-type: none"> 1. Gogna P.P.S., (2008).Mercantile Law. 4th Edition. S. Chand & Co. Ltd., India. 2. Pathak Akhileshwar, (2010). Legal Aspects of Business. 4th Edition. Tata McGraw Hill. 3. Shukla M.C., (2007).Mercantile Law. First Edition. S. Chand & Company Ltd. 4. Kapoor N. D., (2009). Elements of mercantile Law. Latest Edition. Sultan Chand and Company, India. 5. Ramachandra K., Chandrashekara B., Kanakattee Chandrakant, (2010).Legal Aspects of Business Text and Cases.1st Edition. Himalya Publishing House Pvt. Limited, India. 	

Course Code	MCO 310
Course Name	Experiential Learning and Practical Training
Course Coordinator	All Faculty
Credits Equivalent	2 Credits
Course Objectives	<p>The course is designed to make students-</p> <ul style="list-style-type: none"> • Understand the actual business environment and organizational settings. • Sensitize towards the workplace peculiarities and functioning. • Develop orientation for managerial decision-making and orientation to take decisions under different situations of uncertainty and risk. • Learn the techniques and methodology of conducting reality-based projects. • Avail the opportunity of being a part of professional networks. • Enter into the pool of potential managers from where the industry/organizations could draw executives of for fulfilling their needs and requirements. • Critically analyse the organizational structure and its processes by conducting SWOT analysis.
Course Outcome (Cos)	<ol style="list-style-type: none"> 1. (LK): Equip the students with latest knowledge about the business. 2. (PK): Learn the practical skills such as communication, interpersonal relations, team-building, leadership, and decision making during the period of internship. 3. (MC): They get the opportunity to observe and critically examine the implementation of the management concepts learnt during the two semester's exhaustive study. 4. (CP): It is also a process of developing their confidence and personality.
Duration	The duration of Experiential Learning and Practical Training would be 6-8 weeks or as the case may be (only after the approval of the HOD).

Course Code: MCO 310, Course Name: Experiential Learning and Practical Training														
Program Outcomes/Program Specific Outcomes														
CO	PO ₁	PO ₂	PO ₃	PO ₄	PO ₅	PO ₆	PO ₇	PSO ₈	PSO ₁	PSO ₂	PSO ₃	PSO ₄	PSO ₅	PSO ₆
CO ₁	1	2					2	1	1	3		2	1	1
CO ₂		3	3		1									
CO ₃														
CO ₄				1			1							

Evaluation Criteria

- 1. Continuous Internal Assessment: 40% (40 Marks)**
This comprises of the following three components:
A: Faculty /Industry Mentor’s Feedback-20% (20 Marks)
B: Presentation- 20% (20 Marks)
Presentation shall contain the following information:
a. General Overview of the Company
- Introduction
- SWOT/ETOP/PEST Analysis of Different Functional Areas
b. Overall Learning during the training period
The presentation will be evaluated on the following criteria:
 - Quality of content presented
 - Proper planning for presentation
 - Effectiveness of presentation
 - Knowledge, skills and learning’s
- 2. Experiential Learning and Practical Training Report : 60% (60 Marks)**
This comprises of the following two components:
Part A: About the Organization- 30% (30 Marks)
 - General Understanding about the Company in terms of management concepts such as SWOT/ ETOP/ PEST analysis.
 - Organizational Structure and Decision-making process with respect to the company where the student is undergoing his/her training.
 - Best Management Practices in terms of unique and innovative practices being followed by the company.
 - Any specific problem identified by the student in the organization where he/she is undergoing his/her internship training.Part B: Learning Experience- 30% (30 Marks)
The evaluation is based on the following criteria:
 - Any managerial assignment or project undertaken. (5 Marks)
 - Attendance record, daily diary, departmental reports duly shall also be analysed along with the Internship Report.(5 Marks)
 - Any stipend received during internship.(5 Marks)
 - Any appreciation letter received during internship period. (5 Marks)
 - Any incentives based on performance received during internship period. (5 Marks)
 - Extra Weightage (Bonus Marks) would be given to the students who get a PPO (Pre-Placement Offer) (5 Marks)

***Note:**To claim marks in Part B the students are required to submit documentary evidence on the date of evaluation.*

Guidelines for the Students:

- Student(s) will complete 6 weeks of training under the constant supervision and guidance of Industry Supervisor as well as Faculty Mentor.
- In case a student fails to successfully complete training, he/she would be required to repeat the training in the next Summer Internship time.
- The training report will be assessed in view of the tasks accomplished as assigned to the student and the comments of Industry Supervisor(s) on his/her conduct and performance.
- Minimum pass marks will be 50.
- The student would submit a certification from the Industry Supervisor on the letter head of the organization.
- Submission of Daily Log and Fortnightly Report to the Faculty Mentors (Formats are given in the Internship Manual)
- Proper completion of Forms given in various Annexures to be filled and submitted to faculty mentors and shall be part of the Internship Report.
- The format for the report shall include
 - Font Style-Times New Roman
 - FontSize-12 with1.5 spacing only.
 - Spacing 1.5
- Annexures attached shall be part of the Report.

STUDENT RECORD BOOK**Name:**.....**RollNo.****Department (undertaking internship):**

Please list down the activities undertaken by you in the table.

Provide details or any specific experiences, either good or bad.

Week	Tasks Undertaken	Learning Outcome
1		
2		
3		
4		
5		
6		

Signature of the Student

Note: Students are required to send report to their respective faculty mentor on a weekly basis.

Industry Mentor's Feedback Report

(Industry Mentor is requested to give his/her assessment about the work and conduct of the student at the end of Hands-on training)

Name of the student:

Department of Internship Training:

Kindly give your feedback on the scale of 1 to 5 where 1-Improvement Essential; 2-Improvement Desirable; 3- Acceptable; 4- Good; 5- Excellent

S. No.	Criteria	1	2	3	4	5
1	Punctual and regular for internship training					
2	Completes work accurately and thoroughly					
3	Understands assignments, follows instructions and takes initiative					
4	Works independently					
5	Accepts responsibility					
6	Cooperative in working relationships					
7	Quality of Work					
8	Interpersonal Skills					
9	Creates a positive impression					
10	Professionalism in behaviour					

Signature

Full Name of the Mentor (Designation)

Name and Address of the Organisation

Note: Use the space below (and/or attach separate sheet to elaborate on any aspect of the above). Also comment on any additional areas of strength or concern.

FacultyMentor's Feedback Report

(Faculty Mentor is requested to give his/her assessment about the work and conduct of the student while preparing the Report)

Name of the student:

Internship Training:

Kindly give your feedback on the scale of 1 to 5 where 1-Improvement Essential; 2-Improvement Desirable; 3- Acceptable; 4- Good; 5- Excellent

S. No.	Criteria	1	2	3	4	5
1	Punctuality					
2	Knowledge about the Company					
3	Understanding of the SWOT/PEST/ETOP Analysis					
4	Learnings during the Internship period					
5	Sincerity in making of Internship report					
6	Understanding about the corporate work culture					
7	Reporting during the Internship period					
8	Efforts in the preparation of the Internship report					
9	Positive towards accepting criticism					
10	Overall impression about his/her work and personality					

Signature

Full Name of the Mentor (Designation)

Note: Use the space below (and/or attach separate sheet to elaborate on any aspect of the above). Also comment on any additional areas of strength or concern.

(Title)

An Experiential Learning/Practical Training Report

Submitted to

The Central University of Himachal Pradesh

For the award of degree of

Master of Commerce (M Com)

In the department of Commerce,

School of Commerce and Management Studies (SCMS)



Under the Mentorship of

Name of the Mentor.....

By

Name of the Students

Registration No: (.....)

M.Com-Batch (.....)

Central University of Himachal Pradesh, Dharamshala, Kangra HP

Declaration cum Certificate

I declare that the **Experiential Learning and Practical Training Report** entitled “Title of the report” is a record of original work undertaken by me for the award of the degree of Master of Commerce under the mentorship of Name and Academic Designation of Supervisor, Department of Commerce, School of Commerce and Management Studies, Central University of Himachal Pradesh. I hereby confirm the originality of the work and ensure that this has not formed the basis for the award of any degree, diploma, associateship, fellowship, or other titles.

Place:
Date:

Name of the Student:
Roll No.
Name of Department:

Signature of the Mentor

Name of the Mentor
Designation
Name of Department
Central University of Himachal Pradesh

Course Contents		
Unit	Topic	Duration
I	Introduction to Research <ul style="list-style-type: none"> • Meaning and role of research, Research philosophies and approaches • Hallmark of scientific research, Research Types, Terminology of research • Ethics in research • Research process, Theoretical framework 	7 Hours
II	Research Problem Specification <ul style="list-style-type: none"> • Research ideas, Analyzing the research problems, the role of reviewing past literature • Theoretical framework; theory and fact and its relationship • Hypothesis; concept, purpose, types and formulation • Review of literature; approaches and process 	8 Hours
III	Research Design and Measurement Scales <ul style="list-style-type: none"> • Problem structure and research design, Element of research design • Research Strategies; Types, Trade-offs and compromises • Sampling Techniques and sampling issues • Measurement: Concept, need, process • Scaling; procedures and techniques 	8 Hours
IV	Data in Research; Sources and Data Collection Techniques <ul style="list-style-type: none"> • Primary and Secondary data; nature, sources, merits, and limitations • Methods of data collection; Census and Survey Method • Primary data collection techniques • Instrument design and testing • Data arrangements; coding, entry and editing 	9 Hours
V	Data Analysis and Report Writing <ul style="list-style-type: none"> • Qualitative data analysis; steps and methods • Quantitative data analysis; • Hypothesis testing; Concepts and procedures, parametric and non parametric test • Univariate, Bivariate and Multivariate analysis • Communicating research results; Report formats and report writing • Pre-requisites of a good report; References, Bibliography, Appendices 	8 Hours
Preferred Text Books: <ol style="list-style-type: none"> 1. Bougie, R. & Sekaran, U., (2021), Research Methods for Business: A Skill-Building Approach(8e), (An Indian Adaptation by Srivastava, M), Wiley India. 		

2. Malhotra, Naresh. K. & Das, Satyabhusan (2011), Marketing Research: An Applied Orientation, 6th Edition, Pearson Education, New Delhi.
3. Ghauri, P. & Gronhaug, K. (2011), Research Methods in Business Studies: A Practical Guide, Pearson, New Delhi.

Other Suggested Readings

1. Meyers, L. S., Gamst, G., & Guarino, A. J. (2017). Applied Multivariate Research: Design and Interpretation. Sage Publications.
2. Leedy, P. D., & Ormrod, J. E. (2019). Practical Research: Planning and Design. Pearson.
3. Scheaffer, R. L., Mendenhall, W., & Ott, R. L. (2011). Elementary Survey Sampling. Cengage Learning.
4. Alred, G. J., Brusaw, C. T., & Oliu, W. E. (2009). *Handbook of technical writing*. Macmillan.
5. Lee Nick & Lings Ian. (2010). Doing Business Research: A Guide to Theory and Practice, Sage Publications India Pvt Ltd, New Delhi.
6. Krishnaswamy K N; Sivakumar Appa Iyer & Mathirajan M (2006), Management Research Methodology: Integration of Principles, Methods and Techniques, Pearson, New Delhi.
7. Krishnaswamy K N, Sivakumar Appa Iyer & Mathirajan M (2006), Management Research Methodology: Integration of Principles, Methods and Techniques, Pearson, New Delhi.

Course Code	MCO 312
Course Name	Literature Review and Research Proposal
Course Coordinator	Dr. Gitanjali Upadhaya
Credits Equivalent	2 Credits: (One credit is equivalent to 10 hours of lectures / organized classroom activity/contact hours; 5 hours of fieldwork / Tutorial / teacher-led activity and 15 hours of other workloads such as independent individual/ group assignments, presentations, panel discussion, quizzes, local survey, etc.)
Course Objectives	The course is designed to: 1. give students a grasp of the fundamentals of doing a successful literature review. 2. exhibit the capacity to assess current literature critically. 3. develop the critical abilities required to carry out innovative research.
Course Outcome (Cos)	1. CO1: Understanding of different kinds of reviews of empirical research. 2. CO2: Crafting a proposal for research. 3. CO3: Resolving local problems for businesses or industry, thereby fostering a close partnership between academia and business. 4. CO4: Enhancing the students' writing and analytical abilities.
Attendance	Students are expected to attend all lectures in order to be able to fully benefit from the course. A minimum of 75% attendance is a must, failing which a student may not be permitted to appear in the examination.
Evaluation Criteria	Mid Term Evaluation (Internal) <ul style="list-style-type: none"> • Weightage- 40% • Marks- (20+20) Marks Internal Continuous Assessment (50%) and Concept Note (50%) <p>A. The Internal Continuous Assessment (20 Marks) –</p> <ul style="list-style-type: none"> • It will be based on the mentor-mentee session attendance and involvement. <p>B. Concept Note (20 Marks) –</p> <ul style="list-style-type: none"> • The students are required to submit the concept note to the mentor. • The concept note will be evaluated by the mentor based on the predetermined criteria.

Course Articulation Matrix of MCO 312 (Literature Review and Research Proposal)														
Program Outcomes									Program Specific Outcomes					
CO	PO ¹	PO ²	PO ³	PO ⁴	PO ⁵	PO ⁶	PO ⁷	PO ⁸	PSO ¹	PSO ²	PSO ³	PSO ⁴	PSO ⁵	PSO ⁶
CO1	1	2	--	--	--	--	2	1	1	3	--	2	1	1
CO2	--	3	3	--	1	--	--	--	--	--	--	--	--	--
CO3	--	--	--	--	--	--	--	--	--	--	--	--	--	--
CO4	--	--	--	1	--	--	1	--	--	--	--	--	--	--

Unit	Course Contents	Hours
I	Introduction to Literature Review Literature Review: Meaning and Purpose Sources of Literature Types of Literature Review Structuring the Literature Review	04
II	Conducting a Literature Review Reading a Research Paper Identifying Themes and Gaps in Literature Identifying the Research Problem Citations and Referencing Style-APA Style	04
III	Bibliometric Analysis Bibliometric Analysis-An Introduction Databases for Bibliometric Analysis Conducting Bibliometric Analysis <i>Practice Exercise</i>	04
IV	Writing Research Proposal Structure of a Research Proposal Writing the Introduction for Research Writing Literature Review for Research <i>Practical Session</i>	04
V	Developing the Research Proposal Formulating the Objectives for Research Proposal Drafting a Research Methodology for Research Proposal <i>Practical Session & Presentation</i>	04
	Prescribed Text Books: 1. Ridley, Diana . (2012). The Literature Review-A Step-by-Step Guide for Students. Second Edition. Sage. 2. Galvan, J. L., Galvan, M. C. (2017). Writing Literature Reviews: A Guide for Students of the Social and Behavioral Sciences. United Kingdom: Taylor & Francis.	
	Suggested Extra Readings 3. Angela Boland, Gemma Cherry, Rumona Dickson. (2017). Doing a Systematic Review- A Student's Guide. Second Edition. Sage. 4. Andrew Booth, Anthea Sutton, Mark Clowes, Marrissa Martyn-St James. (2021). Systematic Approaches to a Successful Literature Review. 5. Michael Borenstein, Larry V. Hedges, Julian P. T. Higgins, Hannah R. Rothstein. (2021). Introduction to Meta-Analysis. Second Edition. Wiley.	

	<p><i>Research Paper Reading</i></p> <p>6. Snyder, H. (2019). Literature review as a research methodology: An overview and guidelines. <i>Journal of business research</i>, 104, 333-339.</p> <p>7. Linnenluecke, M. K., Marrone, M., & Singh, A. K. (2020). Conducting systematic literature reviews and bibliometric analyses. <i>Australian Journal of Management</i>, 45(2), 175-194.</p>
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Guidelines for Literature Review and Research Proposal

1. The students will undertake the course under the guidance of the allotted faculty mentor.
2. The Head of the Department in consultation with all the faculty members shall notify the allotment of mentors for the entire period of the MBA program to each student.
3. The students have to complete each stage of progress in a stipulated time to take part in the mid-term and end-term evaluation process.
4. The allotted mentor shall be responsible for the evaluation and submission of awards of mid-term evaluation.
5. The end-term evaluation shall be done by the committee under the Chairmanship of the Head of Department (HoD).
6. In case of concept note, the same must be in accordance to the guidelines issued by the department time to time
7. In case of synopsis, the same must be in accordance to the guidelines issued by the department time to time.
8. It is mandatory to submit the Concept note (hard and soft copy) to the mentor on the date mentioned in the midterm date sheet and the synopsis (hard and soft copy) to the mentor as per the end-term date sheet.
9. Keeping in view the interest of the students and the learning stage, the total similarity in the synopsis at the time of submission must not exceed 10 percent.

FORMAT FOR CONCEPT NOTE

Font – New Times Roman, Font Size – 12, Spacing 1.5, Maximum pages – 4

Heading – Bold, Page numbering – numeric, on the right bottom of page

1. Introduction or Background and tentative Title

The first section of the project should be an ‘introduction’ or ‘background’ of the project where you can state the problem you are trying. You can conclude this section with the ‘opportunity’ available for you to make the intervention and address the problem.

2. Goal and Objectives

List out the goal and objectives in this section. Objectives have to be specific and if provide numbers, it will be more helpful.

3. Summary of the action plan

1. Brief description of the proposed action plan.
2. Relevance -
 - a. How relevant is your proposal?
 - b. What are the problems to be resolved?
 - c. What are the context and characteristics involved (final beneficiaries, target groups and variables)?

4. Practical Implications -

This section must explain the originality, innovation, novelty and the practical implications of the expected results.

(Any Synopsis not meeting these guidelines will be rejected)

FORMAT FOR SYNOPSIS

Font – New Times Roman, Font Size – 12, Spacing 1.5, Heading – Bold,

Page numbering – numeric on the right bottom of page

Chapter-1- Introduction

Chapter 2 - Review of Literature

Chapter 3 – Aims and Objectives

Chapter 4 - Research Methodology

Chapter 5 – Practical Implications

Chapter 6- Tentative Chapter Scheme

Annexure –1. Concept Note

(Any Concept Note not meeting these guidelines will be rejected)

Research Proposal Report

“Title”

A Research Proposal

Submitted to the Central University of Himachal Pradesh

In partial fulfillment for the Degree of
Master of Commerce (M. Com)

In the Department of Commerce
School of Commerce & Management Studies



Under the supervision of

Name of the Mentor:.....

Designation:.....

By

Name of the Student:.....

Registration No:.....

Month, Year

Department of Commerce

School of Commerce & Management Studies

Central University of Himachal Pradesh

Course Code	MCO 313
Course Name	Computer Applications in Commerce
Course Coordinator	Dr. Mohinder Paul
Credits Equivalent	4 Credits
Course Objectives	The objective of this paper is to provide computer skills and knowledge for commerce students and to enhance the student understands of usefulness of information technology tools for business operations.
Course Outcomes (Cos)	<p>CO1: students will be able to understand the concept of computer and its basics.</p> <p>CO2: Students will be able to use the MS office in day to day activities.</p> <p>CO3: Students will be able to use basic financial and mathematics functions of MS Excel.</p> <p>CO4 : Students will be able to make presentations with the help of Power point Tools, also able to maintain accounts in computerized form.</p>
Attendance	Students are expected to attend all lectures in order to be able to fully benefit from the course. A minimum of 75% attendance is a must failing which a student may not be permitted to appear in the examination.
Evaluation Criteria	<p>1. Mid Term Examination: 20%</p> <p>2. End Term Examination: 60% (Practical for 20 marks. The practical examination will be for 1 hour.</p> <p>3. Continuous Internal Assessment : 20%</p> <p style="padding-left: 20px;">a. Class participation = 5%</p> <p>(Note: Below 75%=0, 75-80%=1, Above 80- 85%=2, Above 85-90%=3, Above 90-95%=4, Above 95%=5)</p> <p style="padding-left: 20px;">b. Assignment/Presentation = 5%</p> <p style="padding-left: 20px;">c. Case studies/Field Survey = 10%</p>

MCO 313 Computer Applications in Commerce														
Program Outcomes									Program Specific Outcomes					
CO	PO ¹	PO ²	PO ³	PO ⁴	PO ⁵	PO ⁶	PO ⁷	PO ⁸	PSO ¹	PSO ²	PSO ³	PSO ⁴	PSO ⁵	PSO ⁶
CO1					3						3			
CO2		2			3					2	3			
CO3		2			3						3			
CO4		1	2		3					2	3			

Unit	Course Contents	Hours
I	Introduction to Computer and Internet -Characteristics of Computers, The Computer System, Parts of Computers; Networking, wireless Networking; Operating System-Introduction to Operating Systems, Usage of payment gateways. WWW and Web Browsers: Web Browsing software, Surfing the Internet, Chatting on Internet, Basic of electronic mail, Using Emails, Document handling.	6
II	Word Processing Introduction to word Processing, Word processing concepts, Use of Templates, Working with word document: Editing text, Find and replace text, Formatting, spell check, Autocorrect, Autotext; Bullets and numbering, Tabs, Paragraph Formatting, Indent, Page Formatting, Header and footer, Tables: Inserting, filling and formatting a table; Inserting Pictures and Video; Mail Merge: including linking with Databases and spreadsheet files; Printing documents; Citations and Footnotes. Creating Business Documents using the above facilities.	8
III	Preparing Presentations Basics of presentations: Slides, Fonts, Drawing, Editing; Inserting: Tables, Images, texts, Symbols, hyper linking, Media; Design; Transition; Animation; and Slideshow. Creating Business Presentations using above facilities	5
IV	Spreadsheet concepts, Managing worksheets; Formatting, Entering data, Editing, and Printing a worksheet; Handling operators in formula, Project involving multiple spreadsheets, Organizing Charts and graphs Generally used Spreadsheet functions: Mathematical, Statistical, Financial, Logical, Date and Time, Lookup and reference, Database, and Text functions.	6
V	Computerized Accounting System (using any popular accounting software); Creation of Vouchers; recording transactions; preparing reports, cash book, bank book, ledger accounts, trial balance, Profit and loss account, Balance Sheet.	15

Prescribed Text Books:

Madan Sushila, Computer Applications in Business, Scholar Tech Press

Morley, Deborah and Charles S. Parker (2007) Fundamentals of Computers (New Delhi : Learning India Pvt. Ltd.)

Elmasari, Ranez and Shamkant B. Navathe, Fundamentals of Database Systems, Pearson Education.

Mathur Shruti and Jain Pooja, Computer Applications in Business, Galgotia Publishing Company

Sharma S.K. and Bansal Mansi, Computer Applications in Business, Taxmann

Wayne Winston, Data Analysis & Business Modeling, PHI.

Suggested Extra Readings

Rajaraman,V. Introduction to Information Technology. PHI.

Eliason, A.L., On-line Business Computer-Application Science Research Associates Chicago.

Curtis D. Frye, Step by Step Microsoft Excel 2010, PHI.

Leon A. and Leon M. Fundamentals of Information Technology. Leon, Vikas. Publishing.

Sinha, Pradeep K. and Preeti Sinha. Foundation of Computing. BPB Publication.

Kumar, Muneesh. Business Information System. Vikas Publishing House. 8. Eliason, A. L., On-line Business Computer Applications, Science Research Associates, Chicago.

Course Code	MCO401
Course Name	Financial and Commodity Derivatives
Course Coordinator	Dr. Akhil Sharma
Credits Equivalent	2 Credits: (One credit is equivalent to 10 hours of lectures / organized classroom activity/contact hours; 5 hours of fieldwork / Tutorial / teacher-led activity and 15 hours of other workloads such as independent individual/ group assignments, presentations, panel discussion, quizzes, local survey, etc.)
Course Objectives	To provide a comprehensive understanding of derivatives, including their meaning, types, market structures, and trading strategies, enabling students to analyze and apply various derivative instruments in financial markets effectively.
Course Outcome (Cos)	<ol style="list-style-type: none"> Analyse the nature and types of derivatives, distinguishing between commodity and financial derivatives. Evaluate the hedging process and its objectives, utilizing short and long hedge strategies effectively. Assess the mechanisms and features of forward contracts, futures contracts, swaps, and options, considering their roles in risk management and speculation. Compare and contrast Indian and international derivatives markets, interpreting regulatory guidelines and identifying strategies for enhancing the Indian derivative market's efficiency.
Attendance	Students are expected to attend all lectures in order to be able to fully benefit from the course. A minimum of 75% attendance is a must failing which a student may not be permitted to appear in the examination.
Evaluation Criteria	<ol style="list-style-type: none"> Mid Term Examination: 20% End Term Examination: 60% Continuous Internal Assessment: 20% <ol style="list-style-type: none"> Class participation = 5% <p>(Note: Below 75%=0, 75-80%=1, Above 80- 85%=2, Above 85-90%=3, Above 90-95%=4, Above 95%=5)</p> <ol style="list-style-type: none"> Assignments/Presentation = 10% Case studies/Field Survey = 5%

MCO 401 Financial and Commodity Derivatives														
Program Outcomes									Program Specific Outcomes					
CO	PO ¹	PO ²	PO ³	PO ⁴	PO ⁵	PO ⁶	PO ⁷	PO ⁸	PSO ¹	PSO ²	PSO ³	PSO ⁴	PSO ⁵	PSO ⁶
CO1	--	2	1	1	--	1	1	1	--	1	1	--	1	--
CO2	1	1	2	2	--	3	--	2	2	1	2	--	--	--
CO3	--	3	3	3	--	3	--	--	--	3	3	3	3	--
CO4	--	3	3	3	--	--	2	--	2	2	--	2	--	3

Unit	Course Contents	Hours
I	Derivative: Meaning, Types, Nature, Brief History, Commodity Derivatives and Financial Derivatives, Derivative Market – Types, Structure, Participants, Recent Trends & Growth, Future Prospects.	04
II	The Hedging Process, Short Hedge & Long Hedge. Hedging process, Objectives & Benefits of Hedging, Forward Contracts–Meaning, Features, Types, Mechanism; Forward Market – Nature, Speculation, Arbitrage & Risk Management;	04
III	Futures Contract – Meaning, Features, Mechanism & Settlement; Margin – Types, Futures Exchange & Clearing House – Mechanism, Marking to Market, Futures in India; Swaps – Meaning, Features, Types, Mechanism; Trading Strategies relating Swaps	04
IV	Options Contract – Meaning, Features, Types, Mechanism & Settlement; Options Pricing Models – Black Scholes Model, Binomial Model, Index Options, Barrier Option, Compound Option	04
V	Indian vs. International Derivatives Market; SEBI Guidelines regarding derivatives, Present Status of derivatives in India. Conditions necessary to improve the Derivative Market in India.	04
	<p>Prescribed Text Books:</p> <ol style="list-style-type: none"> 1. Agarwal, O. P. (2023). Financial Derivatives and risk management (3rd ed.). Himalaya Publication house. <p>Suggested Reading</p> <ol style="list-style-type: none"> 1. Hull, John C. (2009). Introduction to Futures and Options market. New Delhi: Prentice Hall of India 2. Cox, John C and Rubinstein. (2008). Options Markets. New Jersey: Prentice Hall Publications 3. Marshall, John F. & Bansal Vipul, K. (2010). Financial Engineering: A complete guide to financial innovation. New Delhi: PHI learning Pvt. Ltd. 4. Bansal, and Bansal. (2010). Derivatives and financial Innovation. New Delhi: McGraw Hill 5. Brennet, M. (2008) Option Pricing: Theory & Applications. Toronto: Lexington Books 	

Course Code	MCO 402
Course Name	Financial Services
Course Coordinator	Dr. Mohinder Paul
Credits Equivalent	2 Credits: (One credit is equivalent to 10 hours of lectures / organized classroom activity/contact hours; 5 hours of fieldwork / Tutorial / teacher-led activity and 15 hours of other workloads such as independent individual/ group assignments, presentations, panel discussion, quizzes, local survey, etc.)
Course Objectives	The course is designed to: <ul style="list-style-type: none"> • To provide learners with a comprehensive understanding of financial services. • Enable students to understand a framework for Financial Services available in Indian economy • Enable the students to know about banking and insurances services. • Enable the students to know about the emerging areas in financial system
Course Outcome (Cos)	<ul style="list-style-type: none"> • Understand the complexities of financial system. • Development of knowledge related to financial services. • Application of service knowledge in real-time situation. • Understanding the flagship programs of government of India
Attendance	Students are expected to attend all lectures in order to be able to fully benefit from the course. A minimum of 75% attendance is a must failing which a student may not be permitted to appear in the examination.
Evaluation Criteria	1. Mid Term Examination: 20% 2. End Term Examination: 60% 3. Continuous Internal Assessment : 20% <ul style="list-style-type: none"> a. Class participation = 5% (Note: Below 75%=0, 75-80%=1, Above 80- 85%=2, Above 85-90%=3, Above 90-95%=4, Above 95%=5) <ul style="list-style-type: none"> b. Assignments/Presentation = 10% c. Case studies/Field Survey = 5%

MCO 402 Financial Services														
Program Outcomes									Program Specific Outcomes					
CO	PO¹	PO²	PO³	PO⁴	PO⁵	PO⁶	PO⁷	PO⁸	PSO¹	PSO²	PSO³	PSO⁴	PSO⁵	PSO⁶
CO1	3									2				
CO2				3								1		
CO3			2							1		1		
CO4					2		2					1		

Unit	Course Contents	Hours
I	<p>Introduction to Financial System: Meaning, components, nature and role of financial system. Financial Services, Classification, Scope; Modern Activities, Sources of Revenue, Causes of Financial Innovation, Financial Services and Promotion of Industries, New Financial Products and Services, Innovative Financial Instruments, Challenges Facing the Financial Services Sector, Structure of Indian Financial System, major reforms in the last decade: Payment banks, GST, monetary policy, Insolvency and Bankruptcy code; issues in financial reforms and restructuring; future agenda of reforms.</p>	03
II	<p>Banking and Insurance Banking Meaning and Definition; Importance of Banks, Structure of Indian Banking System- Scheduled and Non-Scheduled, Commercial Banks, Cooperative Banks and Regional Rural Banks; Public and Private sector banks. Functions and services of bank and Financial Inclusion. Recent developments like MUDRA financing, problem of NPAs, Bankruptcy and insolvency. Life and non-life insurance companies in India: Public and Private, services and products of insurance companies.</p>	04
III	<p>Financial Markets: Money Market – functions, organization and instruments. Role of Central Bank in money market. Indian Money Market – an overview. Capital Markets –Introduction, role and functions. Components of Capital market. Cash markets- Equity and Debt, Depository (NSDL, CDSL). Primary and Secondary Markets –NSE, BSE, NIFTY, SENSEX. Role of Stock Exchanges in India. SEBI and Investor Protection.</p>	04
IV	<p>Financial Markets Regulators: Reserve Bank of India (RBI): Role and Functions of RBI as India’s Central Bank; Securities and Exchange Board of India (SEBI): Role and Function of SEBI as Regulator of Securities market; Insurance Regulatory and Development Authority (IRDA): Role and Function of IRDA as Regulator of Insurance Sector; Pension Fund Regulatory and Development Authority (PFRDA): Role and Function of PFRDA as Regulator of Pension Funds.</p>	04
V	<p>Other Financial Services: Fund Based Financial Service: Meaning, definition, Features, Types Lease Financing: Meaning, Definition features; Hire Purchase: Meaning, Definition features; Factoring and Forfaiting: Meaning, Definition features; Venture Capital: Meaning, Definition features. Fee Based Financial Services: Meaning, definition, Features, Credit Rating: Meaning, definition, Features; Merchant Banking: Meaning, Definition features; Securitisation of Debt: Meaning, Definition Features; Underwriting Services: Meaning, Definition Features. Non-banking financial companies (NBFCs) and microfinance</p>	05
Suggested Readings :		

Khan M.Y. (2009) Indian Financial System, 6th Edition, Tata McGraw Hill, New Delhi.

Pathak Bharti. V (2011). The Indian Financial System.3rd Edition. Pearson India. New Delhi.

Bhole, L. M., and Mahakud, J. (2015). Financial Institutions and Markets: Structure, Growth and Innovations. Tata-McGraw Hill. (6th edition)

Suggested Extra Readings

Gordon, N., and Natarajan, V. (2017). Financial Markets and Services. Himalaya Publishing House. (8th edition)

Agarwal, O. P. (2018). Modern Banking of India. Himalaya Publishing House. (22nd edition).

Bedi, H. L., and Hardikar, V. K. (2015). Practical Banking Advances. UBS. (10th edition)

Gupta, P. K. (2014). Essentials of Insurance and Risk Management. Himalaya Publishing House. (1st edition)

Mithani D.M. (2012).Money, Banking, International Trade and Public Finance. 16th Edition. Himalaya Publishing House, New Delhi.

Unit	Course Contents	Hours
I	The Factories Act, 1948 Concept of “Factory”, “Manufacturing Process”, “Worker”, and “Occupier” General Duties of Occupier ,Measures to be taken in Factories for Health, Safety and Welfare of Workers , Working Hours of Adults Employment of Young Person and Children . Annual Leave with Wages Additional Provisions Regulating Employment of Women in Factory	4
II	Wages Act 1936 , 1948 & 2019 The Payment of Wages Act, 1936 Definition of Wage,Responsibility for Payment of Wages,Fixation of Wage Period, Time of Payment of Wage, Deductions which may be made from Wages Maximum Amount of Deduction	4
III	The Minimum Wages Act, 1948 Concept of Minimum Wage Procedure for Fixation and Revision of Minimum Wages Fixation of Minimum Rates of Wage by Time Rate or by Piece Rate Procedure for Hearing and Deciding Claims Code of Wages Act 2019 The Equal Remuneration Act, 1976	4
IV	The Employees State Insurance Act, 1948 Objects, definitions, administration of the scheme, General provisions of the Corporation Committee and Council, contributions, various benefits	4
V	The Employee’s Compensation Act, 1923 a. Definition of Dependant, Workman, Partial Disablement and Total Disablement b. Employer’s Liability for Compensation i. Scope of Arising out of and in the Course of Employment ii. When Employer is not liable c. Employer’s Liability when Contract or is engaged d. Amount of Compensation , Distribution of Compensation f. Procedure in Proceedings before Commissioner,. Appeals Retirement Benefits i. Employee’s Provident Fund Act, 1952 ii. Social Security for the unorganised Sector	4

Text Book

1. Dr Avtar Singh & Harpreet Kaur ,Introduction to Labour and Industrial Laws(2017)
Lexis Nexis Publication
2. S.N.Misra, labour and industrial laws, Sangam law Agency, Allahabad.

Suggested Readings

1. N.D.Kapoor, Handbook of industrial Law, Sultan Chand.
2. D.P. Jain Industrial Law, Konark Publishers.
3. S.C.Srivastava, Industrial Relations and labour Laws, Vikas

Course Code	MCO 404
Course Name	International Human Resource Management
Course Coordinator	Dr. Gitanjali Upadhaya
Credits Equivalent	2 Credits: (One credit is equivalent to 10 hours of lectures / organized classroom activity/contact hours; 5 hours of fieldwork / Tutorial / teacher-led activity and 15 hours of other workloads such as independent individual/ group assignments, presentations, panel discussion, quizzes, local survey, etc.)
Course Objectives	<p>The course is designed to:</p> <ul style="list-style-type: none"> • explore the dynamics of the global business environment and recognise the importance of a multicultural perspective and apply their understanding to evaluate the challenges and opportunities of doing business in different countries. • familiarize students with the key HR challenges being faced by organizations conducting business internationally.
Course Outcome (Cos)	<ol style="list-style-type: none"> 1. (TP): Demonstrate an understanding of key terms, theories/concepts and practices within the field of IHRM. 2. (AC): Assessing the challenges posed by cultural diversity in the workforce as well as innate issues with businesses operating internationally. 3. (GM): Understand the implications of increasing globalisation for the management of human resources, with particular reference to IHRM in multinational corporations. 4. (KA): Develop the cross-cultural knowledge and abilities required to comprehend the difficulties faced by people from varied cultural and ethical backgrounds.
Attendance	Students are expected to attend all lectures in order to be able to fully benefit from the course. A minimum of 75% attendance is a must failing which a student may not be permitted to appear in the examination.
Evaluation Criteria	<ol style="list-style-type: none"> 1. Mid Term Examination: 20% 2. End Term Examination: 60% 3. Continuous Internal Assessment : 20% <ol style="list-style-type: none"> a. Class participation = 5% <p>(Note: Below 75%=0, 75-80%=1, Above 80- 85%=2, Above 85-90%=3, Above 90-95%=4, Above 95%=5)</p> <ol style="list-style-type: none"> b. Assignments/Presentation = 10% c. Case studies/Field Survey = 5%

MCO 404 Institutional Human Resource Management														
Program Outcomes									Program Specific Outcomes					
CO	PO ¹	PO ²	PO ³	PO ⁴	PO ⁵	PO ⁶	PO ⁷	PO ⁸	PSO ¹	PSO ²	PSO ³	PSO ⁴	PSO ⁵	PSO ⁶
CO1	1	3	1	--	--	1	--	1	--	2	--	--	1	--
CO2	--	--	2	2	--	--	--	2	--	2	--	--	--	--
CO3	3	2	1	--	--	--	--	--	--	3	--	1	--	--
CO4	2	2	--	--	--	--	--	--	1	2	--	--	--	--

Unit	Course Contents	Hours
I	<p>Introduction to IHRM</p> <ul style="list-style-type: none"> • International Business and HRM, Stages of Internationalization • Difference between Domestic and International HRM • Models of IHRM • Issues in IHRM: Understanding and Managing Diversity 	04
II	<p>Cultural Diversity and Cross Cultural Skills</p> <ul style="list-style-type: none"> • Understanding Culture, Determinants of Culture, Hofstede's Cross Cultural Theory • Intercultural Communication, Non-verbal Communication and Culture, Strategies for Effective Communication across Cultures • Negotiating across Cultures-Process, Dimensions of Organizational Culture Influencing Negotiations • Negotiating Styles in Different Countries- (China, US, Japan, Germany, Russia and United Kingdom) 	04
III	<p>Recruitment, Selection, Training and Development Decisions in IHRM</p> <ul style="list-style-type: none"> • Approaches to Recruitment: Ethnocentric, Polycentric, Geocentric, Regiocentric • Modern Techniques of Recruitment • Selection Criteria for the International Assignments • Training and Development- Phases in International Training Programme, Cross Cultural Training, Developing International Staff and Multinational Team 	04
IV	<p>Performance Appraisal and Compensation Management in IHRM</p> <ul style="list-style-type: none"> • Challenges in Performance Appraisal of International Employees, Steps in Performance Appraisal of International Employees • Errors in Performance Appraisal, Making Performance Management Effective • Factors influencing International Compensation • Key Components of the International Compensation Package • Approaches to International Compensation 	04
V	<p>Expatriation and Repatriation Issues</p> <ul style="list-style-type: none"> • Expatriates- Types of Expatriates, Inpatriates • Reasons for Expatriate Failure, Managing Expatriate Failure • Repatriation- Process of Repatriation, Managing Repatriation 	04

	<ul style="list-style-type: none"> • <i>Case Study: Expatriate Training at McDonald's</i> 	
	<p>Prescribed Text Books:</p> <ol style="list-style-type: none"> 1. Aswathappa, K. (2020). International Human Resource Management. 3rd Edition. Tata McGraw Hill, New Delhi. 2. Dowling, P.J., Festing, M., and Engle, A.D. (2012) International Human Resource Management Fifth Edition, Cengage Learning 	
	<p>Suggested Extra Readings</p> <ol style="list-style-type: none"> 3. Edward, T (2011) International Human Resource Management. Pearson, New Delhi. 4. Subba Rao, P (2010). International Human Resource Management, First Edition, New Delhi 5. Brewster, C., Sparrow, P and Vernon, G. (2008). International Human Resource Management Universities Press (India). 6. Briscoe, D., Schuler, R. and Claus, L. (2008). International Human Resource Management. Routledge Publication. 5th Edition. 7. Harzing, A., Ruysseveldt, J.V. (2003). International Human Resource Management. Sage Publication. 8. Stahl, G.K and Bjorkman. Handbook of Research in International Human Resource Management. Edward Elgar Publishing. 9. Hutching, K and Cieri, H.D. (2007). International Human Resource Management. Ashgate Publishing 	

Course Code	MCO 405
Course Name	Digital and Social Media Marketing
Course Coordinator	Dr. Varun Saini
Credits Equivalent	2 Credits: (One credit is equivalent to 10 hours of lectures / organized classroom activity/contact hours; 15 hours of class lectures/fieldwork / Tutorial / teacher-led activity and 05 hours of other workloads such as independent individual/ group assignments, presentations, panel discussion, quizzes, local survey, etc.)
Course Objectives	<p>The course is designed to:</p> <ul style="list-style-type: none"> • To help students understand the emerging and changing needs and functions of marketing • Developing digital and social media marketing strategies in context to organization's marketing goals, development and strategies. • To identify content, outcomes and processes of digital and social media marketing applications and to understand emerging issues in marketing with their implications • To Train students to apply digital and social media marketing strategies to bring out marketing effectiveness.
Course Outcome (Cos)	<ol style="list-style-type: none"> 1. (CO1): Knowledge of content, outcomes and processes of marketing applications. 2. (CO2): Understanding of emerging need and functions of digital and social media marketing in context to organization's marketing goals, development and marketing strategies. 3. (CO3): Development of Managerial Skills more specifically digital & social media marketing skills. 4. (CO4): Application of digital and social media marketing skills in real business world.
Attendance	Students are expected to attend all lectures in order to be able to fully benefit from the course. A minimum of 75% attendance is a must failing which a student may not be permitted to appear in the examination.
Evaluation Criteria	<ol style="list-style-type: none"> 1. Mid Term Examination: 20% 2. End Term Examination: 60% 3. Continuous Internal Assessment: 20% <ol style="list-style-type: none"> a. Class participation = 15 (Note: Below 75%=0, 75-80%=1, Above 80- 85%=2, Above 85-90%=3, Above 90-95%=4, Above 95%=5) b. Practical/Case Study etc. = 05

Course Articulation Matrix of MCO-405 (Digital and Social Media Marketing)

CO	PO ₁	PO ₂	PO ₃	PO ₄	PO ₅	PO ₆	PO ₇	PO ₈	PSO ₁	PSO ₂	PSO ₃	PSO ₄	PSO ₅	PSO ₆
CO ₁	3	-	-	-	-	-	2	-	3	-	2	-	-	-
CO ₂	1	2	-	-	-	-	-	-	-	3	2	-	-	-
CO ₃	-	2	2	3	2	-	-	2	-	2	-	-	-	-
CO ₄	-	1	2	-	-	-	-	-	-	3	-	-	-	-

Unit	Course Contents	Hours
I	Overview of Digital Marketing <ul style="list-style-type: none"> • Digital Marketing: Concept & Application • Changing role of web in marketing operations • Traditional Marketing vs Digital Marketing • Digital Marketing Mix; Participation as additional ‘P’ • Digital Marketing Landscape ❖ <i>Virtual Tour of digital marketing practices</i>	04
II	Digital and Social Communities <ul style="list-style-type: none"> • Key Drivers of digital marketing • The digital consumer & communities • Gen Y & Netizen’s expectation • Consumer Adoption Process and Models • Role of communities & e-WoM in 21st Century ❖ <i>Case Study</i>	04
III	Social Media Marketing Landscape <ul style="list-style-type: none"> • Social media; Concept, Zones, and Landscape • PPC & marketing through social media • Search Engine Optimization, Search Engine Marketing • Social Networking Sites, Customer Engagement through Social Media • POEM Framework, Segmenting & Customizing • Social media marketing plan ❖ <i>Experiential Learning through Virtual Visit</i>	04
IV	Social Media Analysis <ul style="list-style-type: none"> • Social media Listening and Monitoring • Social media for consumer insight • Sentiment and Content Analysis • Social Media Strategy & Customer engagement • Integrating Digital and Social Media Strategies • Web analytics-Social media analytics ❖ <i>Case study on Social media marketing strategies</i>	04
V	Application of Digital and Social Marketing <ul style="list-style-type: none"> • Well-known Social Media Marketing Portals • Email marketing & Mobile Marketing • Marketing through social media; YouTube, Instagram, Facebook, X, LinkedIn etc. • AI driven Social Media Marketing ❖ <i>Practical: Marketing of a product through social media platforms</i>	04

	<p>Prescribed Text Books:</p> <ol style="list-style-type: none"> 1. Chaffey, D., & Ellis-Chadwick, F. (2019). Digital marketing. Pearson uk, 8th Edition 2. Evans, D., Bratton, S., & McKee, J. (2021). Social media marketing. AG Printing & Publishing. 3. Tuten, T. L., & Solomon, M. R. (2017). Social media marketing. Sage. 4. Zahay, D., Roberts, M. L., Parker, J., Barker, D. I., & Barker, M. (2022). Social Media Marketing: A Strategic Approach. Cengage Learning.
	<p>Suggested Extra Readings</p> <ol style="list-style-type: none"> 1. Deiss, R., & Henneberry, R. (2020). Digital marketing for dummies. John Wiley & Sons. 2. Diamond, S. (2022). Digital marketing all-in-one for dummies. John Wiley & Sons. 3. Scott, D. M. (2022). The new rules of marketing and PR: How to use content marketing, podcasting, social media, AI, live video, and newsjacking to reach buyers directly. John Wiley & Sons. 4. Charlesworth, A. (2020). Absolute essentials of digital marketing. Routledge.

Course Code	MCO 406
Course Name	Customer Relationship Management
Course Coordinator	Dr. Chaman Lal
Credits Equivalent	2 Credits: (One credit is equivalent to 10 hours of lectures / organized classroom activity/contact hours; 5 hours of fieldwork / Tutorial / teacher-led activity and 15 hours of other workloads such as independent individual/ group assignments, presentations, panel discussion, quizzes, local survey, etc.)
Course Objectives	The course is designed to: <ul style="list-style-type: none"> • Acquaint students with the basic issues in Customer Relationship Management (CRM). • Enable students to apply concepts of CRM in creating and building of customer value, satisfaction and loyalty. • Understand the strategies of attracting and retaining the customers.
Course Outcome (Cos)	CO1: Understand the issues of relationship management in business CO2: Develop the skills to build and manage the long-term business relations CO3: Application of relationship theories in real time situations CO4: Design the customer retention and loyalty strategies
Attendance	Students are expected to attend all lectures in order to be able to fully benefit from the course. A minimum of 75% attendance is a must failing which a student may not be permitted to appear in the examination.
Evaluation Criteria	1. Mid Term Examination: 20% 2. End Term Examination: 60% 3. Continuous Internal Assessment : 20% <ul style="list-style-type: none"> a. Class participation = 5% (Note: Below 75%=0, 75-80%=1, Above 80- 85%=2, Above 85-90%=3, Above 90-95%=4, Above 95%=5) <ul style="list-style-type: none"> b. Assignments/Presentation = 10% c. Case studies/Field Survey = 5%

Course Articulation Matrix of MCO 406 (Customer Relationship Management)

Program Outcomes/Program Specific Outcomes														
CO	PO₁	PO₂	PO₃	PO₄	PO₅	PO₆	PO₇	PO₈	PSO₁	PSO₂	PSO₃	PSO₄	PSO₅	PSO₆
CO ₁	3	1							3		2			
CO ₂		2	3	2	2			1			2			
CO ₃		1	2							3			3	
CO ₄			2		1					3				1

Unit	Course Contents	Hours
I	<p>Conceptual Foundation of Customer Relationship Management</p> <ul style="list-style-type: none"> • Relationship and Business Growth • Evolution of Customer Relationship Management (CRM) • School of thought on CRM • Theoretical Perspective, Models/Levels of relationship • Types of CRM • Co-opting Customer Competence <p>Case study: Role of relationship in business growth</p>	05
II	<p>Building Customer Relationship</p> <ul style="list-style-type: none"> • Get Inside the lives of customers • Emotion and Customer Experience • Customer Experience Management (CEM) • Zero Customer Defection • Building Blocks of CRM <p>Virtual Tour: Customer Experience Management initiatives</p>	04
III	<p>CRM: The Strategic Perspective</p> <ul style="list-style-type: none"> • Data Warehousing, Data Mining, Sales Force Automation • Customer Value, Customer Perceived Value, Customer Life Time Value • Customer Satisfaction, Monitoring Satisfaction, and Customer Retention • Building Customer Loyalty and Enhancing Customer Equity <p>Experiential Learning: Understanding the CRM strategies of marketers</p>	03
IV	<p>Service Quality and CRM Implementation</p> <ul style="list-style-type: none"> • Service Quality • Service Failure and Recovery • CRM in B2C Markets • CRM in B2B Markets • Steps of CRM Implementation <p>Success Stories: Service Quality and Service Recovery</p>	04
V	<p>Technology for CRM</p> <ul style="list-style-type: none"> • eCRM • Social Networks: C2C Exchanges and Relationships • CRM Softwares • CRM Practices in Indian Service Business • Operational Issues in implementing CRM 	04
Prescribed Text Books:		

	<ol style="list-style-type: none"> 1. Rai Alok Kumar (2013), Customer Relationship Management: Concepts and Cases, Second Edition, PHI Learning Pvt. Ltd., Delhi. 2. Harvard Business Review on Customer Relationship Management (2001), Harvard Business Review Press, Boston. 3. Baron, Conway and Warnaby (2010), Relationship Marketing: A consumer Experience Approach, SAGE Publications Ltd.
	<p>Suggested Extra Readings</p> <ol style="list-style-type: none"> 1. Gosney John W and Thomas P Boehm, Customer Relationship Management Essentials, Prentice Hall, New Delhi. 2. Buttle Francis (2009), Customer Relationship Management: Concepts and Technologies, Second Edition, Elsevier and Taylor & Francis Group. 3. Kotler, Keller, Koshy and Jha (2009), Marketing Management: A South Asian Perspective, Thirteenth Edition, Pearson Education, India. 4. Seth Jagdish N et. al, Customer Relationship Management, Tata McGraw Hill Publishing Co., New Delhi. 5. Bhatt K Govinda (2010), Customer Relationship Management, First Edition, Himalaya Publishing House. 6. Sheth, J.N. and Parvatiyar A., The Evolution of Relationship Marketing, International Business Review, No. 4, 1995, pp. 397-418.

Course Code	MCO 407
Course Name	Strategic Management
Course Coordinator	Dr. Gitanjali Upadhaya
Credits Equivalent	4 Credits: (One credit is equivalent to 10 hours of lectures / organized classroom activity/contact hours; 5 hours of fieldwork / Tutorial / teacher-led activity and 15 hours of other workloads such as independent individual/ group assignments, presentations, panel discussion, quizzes, local survey, etc.)
Course Objectives	<p>The course is designed to:</p> <ul style="list-style-type: none"> • enable students to understand the theoretical foundations of strategic management. • develops the strategic thinking and decision making abilities of students. • enable students to design effective strategic planning by selecting appropriate strategies. • improve familiarity of the students with current issues and emerging trends in strategic management in a dynamic business environment.
Course Outcome (Cos)	<ol style="list-style-type: none"> 1. (TF): Enable the students to apply strategic management theory and concepts to what managers do in "the real world" 2. (KA): Demonstrate the knowledge and abilities in formulating strategies. 3. (GB): Analyze the competitive situation and strategic dilemma in dealing with dynamic global business environment in terms of rapidly changing market trends and technological advancements. 4. (IE): Evaluate challenges faced by managers in implementing and evaluating strategies based on the nature of business, industry, and cultural differences.
Attendance	Students are expected to attend all lectures in order to be able to fully benefit from the course. A minimum of 75% attendance is a must, failing which a student may not be permitted to appear in the examination.
	<ol style="list-style-type: none"> 1. Mid Term Examination: 20% 2. End Term Examination: 60% 3. Continuous Internal Assessment : 20% <ol style="list-style-type: none"> a. Class participation = 5% <p>(Note: Below 75%=0, 75-80%=1, Above 80- 85%=2, Above 85-90%=3, Above 90-95%=4, Above 95%=5)</p> <ol style="list-style-type: none"> b. Assignments/Presentation = 10% c. Case studies/Field Survey = 5%

MCO 407 Strategic Management														
Program Outcomes									Program Specific Outcomes					
CO	PO ¹	PO ²	PO ³	PO ⁴	PO ⁵	PO ⁶	PO ⁷	PO ⁸	PSO ¹	PSO ²	PSO ³	PSO ⁴	PSO ⁵	PSO ⁶
CO1	1	--	2	1	--	1	1	1	--	1	1	--	1	1
CO2	--	2	2	2	--	--	--	2	2	2	2	--	2	--
CO3	2	1	1	3	--	3	--	--	--	3	2	3	3	--
CO4	1	--	2	3	--	--	--	--	2	1	--	2	--	2

Unit	Course Contents	Hours
I	<p>Introduction to Strategic Management</p> <p>An Introduction to Strategic Management, Evolution and Historical Perspective of Strategic Management, Phases of Strategic Management, Challenges to Strategic Management, Basic Model of Strategic Management, Strategic Decision Making Process, Strategic Role of Board of Directors and Top Management, Social and ethical issues for Strategic Management</p> <p><i>Reading: Amazon India-Getting Strategy Aligned with the Market</i></p>	08
II	<p>Environment Scanning and Industry Analysis</p> <p>Identifying external environmental variables- Natural, Societal and Task Environment, Scanning the Natural Environment, Scanning the Societal Environment-STEER Analysis, Scanning the Task Environment, Porter's Approach to Industry Analysis, Threats to new entrants, Strategic Types, Competitive Intelligence, Monitoring Competitors for Strategic Planning, Forecasting Techniques</p>	08
III	<p>Strategy Formulation</p> <p>Business Level Strategy- Framework for Examining Business Strategy (SWOT Analysis), Company's Vision, Mission and Objectives, Porter's Competitive Strategies; Corporate Level Strategy-Directional Strategy, Portfolio Analysis-Advantages and Limitations of Portfolio Analysis; Functional Strategy-Marketing Strategy, Financial Strategy, Research and Development Strategy, Operations Strategy, Purchasing Strategy, Logistics Strategy, Human Resource Management Strategy, Information Technology Strategy;</p> <p><i>Reading: General Motors and the Electric Car</i></p>	08
IV	<p>Strategic Implementation</p> <p>Strategic Implementation- Global Strategy; Strategy for Organizing and Structure-Developing Programs, Budgets and Procedures, Stages of Corporate Development, Organizational Life Cycle, Flexible Types of Organizational Structure, Re-engineering and Strategy Implementation, Staffing and Directing Strategy Implementation, Assessing Strategy-Culture Compatibility, Action Planning</p> <p><i>Reading: Cultural Differences Create Implementation Problems in Merger</i></p>	08

V	<p>Strategy Evaluation and Control</p> <p>Measuring Performance- Types of Control, Activity-Based Costing, Enterprise Risk Management, Primary Measures of Corporate Performance, Balanced Scorecard Approach, Divisional and Functional Performance, Responsibility Centers, Strategic Information Systems-Enterprise Resource Planning, Problems in Measuring Performing</p> <p>Reading: <i>Solar Power and the Grid</i></p>	08
	<p>Prescribed Text Books:</p> <ol style="list-style-type: none"> 1. Wheelen, Thomas L., J. DavidHunger, Alan N. Hoffman, Charles E. Bamford and PurvaKansal; 2018. Concepts in Strategic Management and Business Policy: <i>Globalization, Innovation, and Sustainability</i>, 15e; Pearson India Education Services Pvt. Ltd., New Delhi. 2. David, Fred R.; 2014. Strategic Management: A Competitive Advantage Approach, 14e; Eastern Economy Edition; PHI Learning Private Limited, Delhi. 	
	<p>Extra Suggested Readings:</p> <ol style="list-style-type: none"> 3. Kazmi, Azhar; 2012. Strategic Management: A Competitive Advantage Approach; Tata McGraw Hill Private Limited, New Delhi. 4. Pitt, Martyn R. and DimitriosKoufopoulos, 2012. Essentials of Strategic Management Sage South Asia ed.; SAGE Publications India Pvt Ltd., New Delhi. 5. Saptarshi, Dileep and JairajKochavara; 2015. Case Studies in Corporate Strategy, Pearson, Delhi. 6. ArthureA.Thompsonet-al,CraftingandExecutingStrategy:TextandReadings,15thed., McGrawHill. 7. AzharKazmi,StrategicManagementAndBusinessPolicy;TataMcGrawHillPrivateLimited, NewDelhi. 8. Grant,RobertM.,ContemporaryStrategyAnalysis,5thed.,2005BlackwellPublishers,Massachusetts,U.S.A. 	

Course Code	MCO 408
Course Name	Data Analysis using Statistical Softwares
Course Category	Compulsory Skill Courses
Credits	4 Credits (One credit is equivalent to 10 hours of lectures (online or class room) / activities / contact hours; 5 hours of practical / Tutorial / teacher-led activity and 15 hours of other workload such as independent individual/ group work/ obligatory/ optional work placement; literature survey/ library work; data collection/ field work; writing of papers/ projects/dissertation/thesis; seminars, etc.)
Mode of Delivery	Blended Mode
Course Objective	The objective of this course is to give an in depth knowledge of the Data Analysis using statistical tools and softwares.
Course Outcomes	<p>CO1: Students will be able to understand the various statistical tools that can be applied on quantitative data.</p> <p>CO2: Students will be able to understand the various statistical softwares available for computing various statistical values.</p> <p>CO3: Students will be able to apply statistical softwares for data analysis</p> <p>CO4: It will improve their analytical and critical thinking skills</p> <p>CO5: Students will be able to use Statistical tools and softwares for solving various business or social issues</p>
Attendance	Students are expected to attend all lectures in order to be able to fully benefit from the course. A minimum of 75% attendance is a must failing which a student may not be permitted to appear in examination. But in case classes held through online mode requirement will be as per the university orders.
Evaluation Criteria	<p>Mid Term Examination: 20% (40 Marks) : 50 % theory & 50% practical</p> <p>End Term Examination: 60% (120 Marks) : 50 % theory & 50% practical</p> <p>Internal Assessment: 20% (40 Marks) based on assignment, class participations, tests, Quizzes, discussion oral viva, Puzzles or case studies etc.)</p>

Course Code: MCO 408, Course Name: Security Analysis and Portfolio Management (SAPM)

Program Outcomes/Program Specific Outcomes														
CO	PO ₁	PO ₂	PO ₃	PO ₄	PO ₅	PO ₆	PO ₇	PO ₈	PSO ₁	PSO ₂	PSO ₃	PSO ₄	PSO ₅	PSO ₆
CO ₁		3	1		3		2	1	1	3		2		
CO ₂	2	1			2		1	1	1	2		1	1	
CO ₃		3						1				3		
CO ₄		2	1	1			1			1	1	1		
CO ₅				1										2

Course Contents		
Unit	Topic	Duration
I	Exploratory Data Analysis Using Charts and Diagrams Data Coding and Validation (using excel).	8 Hours
II	Univariate Analysis (Central value, dispersion, symmetry of the distribution and normality test) and type of distributions with excel and SPSS softwares	8 Hours
III	Bi-Variate Analysis Basics of correlation, types, Karl Pearson's Coefficient of Correlation, Spearman's Rank Correlation - with excel and SPSS softwares Basics of regression: linear (simple and multiple) and non linear regression (only basics), Assumptions for regression (Homoscedasticity, normality, independence of explanatory variables. Polynomial, Logistic Ridge Regression, and Stepwise Regression (Practical on SPSS)	8 Hours
IV	Inferential Analysis- Parametric Parametric tests : Population parameters, sample, central limit theory (Z-test, t-test, one-way ANOVA), correlation coefficient using SPSS softwares	8 Hours
V	Inferential Analysis- Non-Parametric Non-parametric tests Chi-Square, Mann Whitney U Test, Sign test, Wilcoxon-Sign Rank test, Kruskal-Wallis test, Friedman test (using SPSS softwares)	8 Hours

Prescribed Text Books:

1. **Black Ken. (2009). Business Statistics for Contemporary Decision Making. Wiley India, New Delhi**
2. Levin, Rastogi, Siddiqui & Rubin. (2012). Statistics for Management. Pearson Education, Noida
3. Gupta SP(2010), Statistical Methods, S Chand and Sons, New Delhi

Suggested Extra Readings:

1. Levin R.I., Rubin S. David, "Statistics for Management", Pearson.
2. Andrew F. Siegel (2010) Practical Business Statistics, Sixth Edition, Elsevier Academic Press
3. Miller & Miller. (2003). John E. Freund's Mathematical Statistics with Applications. Pearson Education, Noida
4. Spiegel M., Schiller J., Shrinivisan A. and Goswami D. (2010). Probability and Statistics (Schaum's Outline Series). Tata McGraw Hill, New Delhi
5. Levine, Berenson, Krehbiel & Viswanathan. (2012). Business Statistics: A First Course. Pearson Education, Noida
6. Vohra N D. (2012). Business Statistics. Tata McGraw Hill, New Delhi
7. Beri G. (2009). Business Statistics. Tata McGraw Hill, New Delhi
8. Jain T.R. & Agarwal S.C.(2011), VK Global Publication Pvt. Ltd

Research Papers

- Will be shared topic wise

E- Resources

1. <https://www.analytixlabs.co.in/blog/parametric-and-non-parametric-test/>

Important Instructions for the Examiner

The examiner is required to cover all course outcomes framed for a particular course in a balanced manner while setting 13 questions in all. The first question will be compulsory consisting of 20 MCQs/fill in the blanks/ true or false / one word questions covering the entire syllabus. The second will be of 12 short answer type questions (five marks each) and the third section will be of 12 long answer type questions (7.5 marks each). At least one question should be numerical in nature from any of the given five units. Wherever possible, the examiner may give a case study that will be equal to one question only.

The students shall be required to attempt 8 questions in section second as well as in section third in addition to the compulsory Question No. 1. The maximum time allotted for the major test is 03 (two) hours and the minimum passing marks will be 48 Marks in the End-term Exam.

Course Code: MCO 409
Course Name: PG Dissertation& Viva-voce
Faculty Coordinator: Mentor
Year of Introduction: 2024

Note - This course is an extension of the course **Literature Review and Research Proposal (MCO 312)**. The progress report and the PG Dissertation essentially have to be in accord with the Business Research Proposal and approved.

The detailed structure, evaluation criteria, guidelines and contents of the course are as follow:

Course Code	MCO 409
Course Name	PG Dissertation& Viva-voce
Coordinator	Faculty Mentor of the student
Credits	4 Credits
Course Objectives	The objective of this course is to make students understand the scientific and systematic way of solving organizational problems by making valuable choices.
Course Outcome (Cos)	<ol style="list-style-type: none"> To enable students to draw a research problem in a scientific manner To understand the impediments and nuances associated with data requirements and find out the practical techniques of collecting data relevant for a research study To apply the conceptual knowledge in a practical situation and learn how to conduct a study and present it in form of a report To distinguish the appropriate data analysis techniques thus reporting the findings and suggestion associated with the problem at hand.
Evaluation Criteria	Internal Evaluation (Weightage- 40%) = Marks- 40 Marks A. Internal Assessment (50%) = Marks- 20 Marks B. Progress Report (50%) = Marks- 20 Marks End-Term External Evaluation (Weightage- 60%) = Marks- 60 Marks To be appointed by the HVC for which a panel of examiners will be provided /recommended by the Head, Department of Commerce.

Course Code: MCO 409 (Course Name: PG Dissertation)														
Program Outcomes/Program Specific Outcomes														
CO	PO ₁	PO ₂	PO ₃	PO ₄	PO ₅	PO ₆	PO ₇	PSO ₈	PSO ₁	PSO ₂	PSO ₃	PSO ₄	PSO ₅	PSO ₆
CO ₁		3	3	2			1	1		1	2			
CO ₂					1		1	1						
CO ₃		1	2							2				
CO ₄												2		

General Guidelines for PG Dissertation

1. The Dissertation has to be in continuation to the **Literature Review and Research Proposal (MCO 312)** approved in the previous semester.
2. The topic for the research for the dissertation should be from the specialization of the student.
3. The research focusing on local business or entrepreneurs, thrust areas identified by the department may be given more preference or valuation.
4. The problem selected for PG Dissertation should be empirical. It may be based largely on the primary data.
5. The students will complete the research work under the supervision of faculty mentor allotted to him.
6. Keeping in view the interest of the students and the learning stage, the total similarity in the Dissertation at the time of submission must not exceed 10 percent. The plagiarism report to be signed by the mentor (only through university provided Turnitin software access)
7. The students must have published/presented any paper/poster in the any peer reviewed journal/ conference/seminar from the research.
8. The student has to submit the two hard copies as well as the soft copy (through mentor email).
9. Formatting of the Dissertation
 - I) Font – Times NewRoman,
 - II) Font Size – 12, Spacing 1.5, Heading – Bold,
 - III) Page numbering – numeric, on the right bottom of page
 - IV) All the text should be in sentence case (Not in lower, upper, toggle case)
 - V) No outlining of the pages
 - VI) PG Dissertation should contain about 50-70 pages (printed on both side)
 - VII) References style: APA
 - VIII) Table: The table should include the Number (1,2,3...) and Title, Source of Data
 - IX) Figure: Should be numbered and titled properly.

10. The Dissertation must include the followings;

1. Preliminary pages

- I) Title Page (as per annexure-I)
- II) Declaration (as per annexure-II)
- III) Acknowledgement
- IV) Abstract (two to three pages only)
- V) Table of Contents
- VI) List of tables
- VII) List of Figures
- VIII) List of Abbreviations

(Sr No. 2 to 8 should be numbered in Romans Numbers)

2. Chapters (tentative list may be)

- Introduction,
- Literature Review and Research Gap and Question(s),
- Research Methodology (Objectives, Need, Hypothesis, Scope, Sampling Design, Data Collection, Statistical tools)
- Analysis and Presentations
- Conclusions, main findings and implications
- Bibliography

3. Annexure : (Research Instrument, or any reports)

(Title)

A PG Dissertation Report

Submitted to the Central University of Himachal Pradesh

For the award of degree of

Master of Commerce (M.Com)

In the Department of Commerce,

School of Commerce and Management Studies (SCMS)



Under the Mentorship of

Name of the Mentor.....

By

Name of the Student

Registration No: (.....)

Month, Year

Batch (.....)



Central University of Himachal Pradesh

School of Commerce and Management Studies

Dhauladhar-II, Dharamshala, Kangra, HP, 176215

<http://cuhimachal.ac.in>, Email: dean_scms@hpcu.ac.in Fax :01892-229331



समूह एकुटस्यकम्
ONE EARTH • ONE FAMILY • ONE FUTURE



Annexure-II

Certificate cum Declaration

I, Registration no a student of M.Com Batch, Department of Commerce, School of Commerce and Management Studies, Central University of Himachal Pradesh, hereby certified that the PG Dissertation, entitled “.....” has been prepared by me after undergoing prescribed research work, as a part of requirement of the M.Com Programme of the Central University of Himachal Pradesh.

I declare to the best of my knowledge that no part of this PG Dissertation was earlier submitted to for the award of any other degree/diploma to any university or institute.

Date:

Signature:.....

Name.....

Registration no

(Signature of the Mentor.....)

Name of the Mentor

Date :.....

Corse Content		
Unit	Contents	Duration (hours)
I	Forensic Accounting : Meaning, Need of Forensic accounting, importance of forensic accounting, Auditors liability towards undetected fraud, Forensic Accounting V/S Traditional Accounting Forensic Accounting V/S Investigation, Forensic Auditing : Phases	4
II	Fraud & Corporate Fraud : Concept, Causes, Types, Corporate Fraud- Concept , Types , Impact of corporate frauds Major Corporate Fraud (Case study) : Satyam Computers Services Scandel Nirab Modi - PNB Scam	4
III	Fraud detection techniques : Concept, effective information gathering methods, Fraud Risk Factor Financial statement fraud – Meaning, revenue recognition detection, ratio analysis, horizontal analysis, vertical analysis, Cash flow analysis	4
IV	Forensic Audit Concept of forensic audit , Importance of forensic audit, need of forensic audit, procedure of forensic audit Forensic Audit V/s Traditional Audit	4
V	Forensic Investigation Concept , Investigative Techniques, Analysis tool for investigator, Investigative Process , Report of Investigation	4

Prescribed Text Book:

1. Dr. Seema Devi (2023) Basics of Forensic Accounting, Iterative International Publishers IIP

Suggested Additional Readings:

1. B. Lev. Financial Statement analysis; A New Approach, Prentice Hall
2. ICSI Study material on forensic audit
3. Gupta, Sanjeev (2016) – Corporate Frauds and their Regulation in India.
4. George A. Manning · (2010) Financial Investigation and Forensic Accounting, Third Edition
5. Padmavathi C Sunitha T Sunita Suresh · (2008) Forensic Accounting And Financial Frauds - Volume I

Course Code	MCO 211
Course Coordinator	Financial Management
Credits Equivalent	2 Credits: (One credit is equivalent to 10 hours of lectures / organized classroom activity/contact hours; 15 hours of class lectures/fieldwork / Tutorial / teacher-led activity and 05 hours of other workloads such as independent individual/group assignments, presentations, panel discussion, quizzes, local survey, etc.)
Course Objectives	<p>The course is designed to:</p> <ul style="list-style-type: none"> • Grasp knowledge of foundational principles of financial management and apply them to investment, financing, and dividend decisions. • Understand the concept behind cost of capital and capital structure and their implications for balancing debt and equity in financing. • Comprehend the concept of capital budgeting and its significance in determining optimal investment decisions. • Learn various dividend theories and their impact on shareholder wealth maximization.
Course Outcome (Cos)	<p>CO1: Understand the basic structure of financial management. CO2: Apply various theories of cost of capital and capital structure to design optimum capital structure CO3: Examine risk and return in capital investment decisions. CO4: Design optimum dividend policy</p>
Attendance	Students are expected to attend all lectures in order to be able to fully benefit from the course. A minimum of 75% attendance is a must failing which a student may not be permitted to appear in the examination.
Evaluation Criteria	<p>1. Mid Term Examination: 20% 2. End Term Examination: 60% 3. Continuous Internal Assessment: 20%</p> <p style="padding-left: 40px;">a. Class participation = 5 (Note: Below 75%=0, 75-80%=1, Above 80- 85%=2, Above 85-90%=3, Above 90-95%=4, Above 95%=5)</p> <p style="padding-left: 40px;">b. Business plan development = 15</p>

Course Articulation Matrix of MCO-211 (Financial Management)

Program Outcomes/Program Specific Outcomes														
CO	PO₁	PO₂	PO₃	PO₄	PO₅	PO₆	PO₇	PO₈	PSO₁	PSO₂	PSO₃	PSO₄	PSO₅	PSO₆
CO ₁	3	-	-	2	-	-	-	-	2	2	1	1	-	-
CO ₂	2	1	1	2	-	-	1	-	3	2	2	2	-	-
CO ₃	2	2	2	2	1	-	1	-	2	2	2	1	-	-
CO ₄	2	1	-	1	-	-	1	-	2	1	2	2	-	-

Unit	Course Contents	Hours
I	<p>Financial Management: Basics</p> <ul style="list-style-type: none"> • Finance Functions: Meaning and nature, • Financial Management: Meaning, Objectives, Functions and Scope. • Financial Goal: Profit Maximization Vs Wealth Maximization • Risk-Return Trade-off • Time Value of Money: Compounding and Discounting 	04
II	<p>Financing Decisions-I: Cost of Capital</p> <ul style="list-style-type: none"> • Sources of long-term financing, Estimation of components of cost of capital • Methods for calculating Cost of Debt and Cost of Preference Share Capital, Cost of Equity, Cost of Retained Earnings, Weighted Average Cost of Capital (WACC) and Marginal Cost of Capital. 	04
III	<p>Financial Decisions-II: Investment Decisions (Theory only)</p> <ul style="list-style-type: none"> • Long term Investment Decisions: Capital Budgeting Meaning, Principal, Importance and Process. • Capital Budgeting Technics: Pay Back Period, ARR, NPV, IRR and PI 	04
IV	<p>Financial Decisions-III: Financing Decisions</p> <ul style="list-style-type: none"> • Capital Structure: Meaning and objectives • Importance of Capital Structure and Optimal Capital Structure. • Theories of Capital Structure- NI, NOI, Traditional, Pecking order and M&M 	04
V	<p>Financial Decisions-IV: Dividend Decisions (Theory only)</p> <ul style="list-style-type: none"> • Dividend: Meaning, Nature and objectives • Dividend Policy: Types of Dividend Policy, Factors and optimal Dividend Policy, Dividend Policy and Firm Value • Theories for Relevance and Irrelevance of Dividend • Types and Models- Walter's, Gordon's and Modigliani-Miller Model 	04
	<p>Prescribed Text Books:</p> <ol style="list-style-type: none"> 1. Van Horne, James C., Financial Management and Policy, Prentice Hall of India 2. Pandey IM (2019) Financial Management, Tenth Edition, Vikas Publishing House, New D 3. Horne & Dhamija (2014) Financial Management, Twelfth Edition, Pearson, New Delhi. 4. Prasanna Chandra (2014) Financial Management, Eighth Edition, Tata McGraw Hill, New Delhi. 	
	<p>Suggested Extra Readings</p> <ol style="list-style-type: none"> 1. Brigham & Houston (2011) Fundamentals of Financial Management, Tenth Edition, 	

	<p>Learning, Delhi.</p> <ol style="list-style-type: none">2. Rustagi (2011) Financial Management, Fifth Edition, Taxmann's, New Delhi.3. Kapil (2011) Financial Management, First Edition, Pearson, New Delhi.4. Parrino & Kidwell (2011) Fundamentals of corporate finance, First Edition, Wiley India Pvt. Ltd., New Delhi.5. Khan and Jain (2011) Financial Management (Text Problems and Cases), Fifth Edition, Tata McGraw Hill, New Delhi.6. Ross, Westerfield & Jordan (2012) Fundamentals of Corporate Finance, Ninth Edition, Tata McGraw Hill, New Delhi.
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Web link

1. https://www.youtube.com/watch?v=xoAceq_IKQA
2. <https://efinancemanagement.com>

Course Code	MCO 212
Course Name	Financial Institutions and Market
Course Coordinator	Dr. Mohinder Paul
Credits Equivalent	2 Credits: (One credit is equivalent to 10 hours of lectures / organized classroom activity/contact hours; 5 hours of fieldwork / Tutorial / teacher-led activity and 15 hours of other workloads such as independent individual/ group assignments, presentations, panel discussion, quizzes, local survey, etc.)
Course Objectives	<p>The course is designed to:</p> <ul style="list-style-type: none"> ● Acquaint students with the understanding of Indian Financial System ● Enable students to understand a framework for Financial Services available in Indian economy ● Enable the students to know about banking and insurances services. ● Enable the students to know about the emerging areas in financial system
Attendance	Students are expected to attend all lectures in order to be able to fully benefit from the course. A minimum of 75% attendance is a must failing which a student may not be permitted to appear in the examination.
Evaluation Criteria	<p>1. Mid Term Examination: 20%</p> <p>2. End Term Examination: 60%</p> <p>3. Continuous Internal Assessment : 20%</p> <p style="margin-left: 40px;">a. Class participation = 5%</p> <p>(Note: Below 75%=0, 75-80%=1, Above 80- 85%=2, Above 85-90%=3, Above 90-95%=4, Above 95%=5)</p> <p style="margin-left: 40px;">b. Assignments/Presentation = 10%</p> <p style="margin-left: 40px;">c. Case studies/Field Survey = 5%</p>

Course Articulation Matrix of MCO-211 (Financial Management)

Program Outcomes/Program Specific Outcomes														
CO	PO₁	PO₂	PO₃	PO₄	PO₅	PO₆	PO₇	PO₈	PSO₁	PSO₂	PSO₃	PSO₄	PSO₅	PSO₆
CO ₁	3	-	-	2	-	-	-	-	2	2	1	1	-	-
CO ₂	2	1	1	2	-	-	1	-	3	2	2	2	-	-
CO ₃	1	2	1	2	1	-	1	-	2	2	2	1	-	-
CO ₄	2	1	-	1	-	-	1	-	2	1	2	1	-	-

Unit	Course Contents	Hours
I	<p>Indian Financial System an Overview</p> <p>Financial System: Meaning and components of financial system. Nature and role of financial system. Financial markets, financial assets and financial intermediaries. Structure of Indian Financial System, major reforms in the last decade: Payment banks, GST, monetary policy, Insolvency and Bankruptcy code; issues in financial reforms and restructuring; future agenda of reforms.</p>	02
II	<p>Financial Markets & Capital Markets</p> <p>Financial Markets: Money Market – functions, organisation and instruments. Role of Central Bank in money market. Indian Money Market – an overview.</p> <p>Capital Markets –Introduction, role and functions. Components of Capital market. Cash markets- Equity and Debt, Depository (NSDL, CDSL). Primary and Secondary Markets –NSE, BSE, NIFTY, SENSEX. Role of Stock Exchanges in India. SEBI and Investor Protection.</p>	05
III	<p>Banking and Insurance</p> <p>Financial Institutions: Commercial Banking – introduction, classification, its role in financing -commercial and consumer, recent developments like MUDRA financing, problem of NPAs, Bankruptcy and insolvency Act, Financial Inclusion.</p> <p>Life and non-life insurance companies in India: Public and Private. Non-banking financial companies (NBFCs) and microfinance.</p>	05
IV	<p>Financial Services Industry</p> <p>Overview of financial services industry. Merchant Banking – pre and post issue management, underwriting. Regulatory framework relating to Merchant Banking in India. Leasing and HirePurchase.</p>	04
V	<p>RBI- functions and working, functions of NABARD, structure of Indian banking system, objectives, functions, performance of commercial banks, Regional Rural Banks and Cooperative Banks. Operational policies and performance of Finance Companies, Development finance institutions: ICICI, IDBI, IFCI, IIBI, SFCs, SIDBI; Non-banking finance companies, Housing finance companies.</p>	04

Suggested Extra Readings

1. Khan M Y., Indian Financial System. Tata McGraw Hill, New Delhi.
2. Bhole, L.M., Financial Markets and Institutions. Tata McGraw Hill Publishing Company
3. Khan, M.Y., Indian Financial System-Theory and Practice. New Delhi: Vikas Publishing House
4. Sharma, G.L., and Y.P. Singh eds. Contemporary Issues in Finance and Taxation. Academic Foundation, Delhi
5. Khan and Jain, Financial Services, Tata McGraw Hill
6. Singh, J.K., Venture Capital Financing in India. Dhanpat Rai and Company, New Delhi.
7. Annual Reports of Major Financial Institutions in India.
8. Gordon, Natarajan., Financial Markets and Services. Himalaya Publishing House, New Delhi.
9. Kohn Meir, Financial Institutions and Markets. Tata McGraw Hill, New Delhi.

10. Gomez, Clifford., Financial Markets, Institutions and Financial Services. Eastern Economy Edition. PHI Learning, New Delhi.
11. Mithani D.M., .Money, Banking, International Trade and Public Finance. 16th Edition. Himalaya Publishing House, New Delhi.
12. Sundharam , Dutt. (2011). Indian Economy. 62nd Edition. S.Chand. New Delhi.

Central University of Himachal Pradesh
School of Commerce and Management Studies
Department of Commerce

**Program Outcome, Program Specific Outcomes
of the program**

Doctor of Philosophy (PhD) in Commerce

Department of Commerce

School of Commerce and Management Studies (SoCMS)



Department of Commerce

School of Commerce and Management Studies (SCMS)

Central University of Himachal Pradesh

Dhauladhar Parisar-II, Dharamshala, Kangra (Himachal Pradesh), 176215

Name of the Program: Doctor of Philosophy (PhD) in Commerce

Duration: As per the CUHP Ordinance No. (42)

Credit Requirements = 120-124 Credits

Admission Criteria:As per the CUHP Ordinance No. (42)

Program Outcome (POs)

- 1. PO₁: Intellectual Reasoning and Knowledge:** Inculcate the research scholars with basic, applied, and analytical knowledge associated with business and management. Students will acquire broad and deep expertise, including knowledge and skills, across sub-areas of business research. This includes the ability to engage with, plan, and conduct interdisciplinary research.
- 2. PO₂: Creative Inquiry and Research:** Students will be able to apply their acquired knowledge and skills to promote inquiry, discover solutions, generate new ideas, and communicate their research. This includes conducting independent and exemplary research, presenting research, and publishing the findings.
- 3. PO₃: Research and Code of Conduct:** Train the researchers about the different aspects of literature review, scientific databases, and code of conduct with the view of preparing them for taking up the relevant research problems.
- 4. PO₄: Research Ethics:** Students would be made aware of the research ethics, scientific approach of the research, and intellectual property rights through research.
- 5. PO₅: Technical Skills & Research:** Students would be imparted with necessary technical and analytical skills like statistical tools and techniques, and software used for data analysis so that they could apply these in their area of research.
- 6. PO₆: Research and Career:** Prepare and motivate the students to advance their research careers beyond a doctoral degree, and pursue careers in academics and industries.
- 7. PO₇: Integrity and Responsibility:** Create an awareness among the researchers to be persons of integrity, to be responsible and enlightened citizens with a commitment to serve society
- 8. PO₈: Research Governance and Communication:** Present and defend original research outcomes that extend the forefront of a discipline or relevant area of research.

Course Structure of Doctor of Philosophy (PhD) in Commerce

Course Work (Duration Six Months)				
Sl. No.	Course Code	Course Name	Credits	Course Coordinator(s)
Compulsory Course (Required Credits: 06)				
1	PTLP**	Pedagogy of Teaching-Learning Process (PTLP)	02	
2	RPE	Research and Publication Ethics (RPE)	02	KK
3	MCO 501	Research Methodology	04	CK/MP
4	MCO 502	Indian Traditional Knowledge and Practices	02	GI
Disciplinary Courses (Required Credits: 04)				
5	MCO 503	Review Writing and Seminar	02	MS
6	MCO 504	Application of Statistical Tools and Softwares in Research	04	MS/AS
7	MCO 505*	Contemporary Research issues in Accounting & Finance	04	VS/AS
	MCO 506*	Contemporary Research issues in Marketing		CL
	MCO 507*	Contemporary Research issues in Human Resource Management		GI

**Student has to select any one from MCO 505/ MCO 506/ MCO 507*

*** to be offered by the Department of Education*

					<p>University, Mandi, Himachal Pradesh, Email: vikrantjaswal@gmail.com; 8627018096.</p> <p>5. Dr. Rahul Dhiman, Assistant Professor, Department of Business Management, Dr. YS Parmar University of Horticulture & Forestry, Nauni, Solan, 173230. Email: rahuldhiman9@gmail.com, 7888439723</p>
3.	MCO 103	Managerial Economics	02	33	<p>1. Dr. Rakesh Kumar Singh, Shaheed Bhagat Singh Evening College, University of Delhi, Sheikh Sarai Phase - 2, (Triveni), New Delhi – 110017, rakeshsingh803@gmail.com, Contact: 9711759096.</p> <p>2. Dr. Sonu kumar, Ramanujan college, University of Delhi, near deshbandhu college, Block H, Kalkaji, New Delhi – 110019. kumar.sonu7777@gmail.com/ sonu.kumar@ramanujan.du.ac.in, Contact: 9990910805</p> <p>3. Dr Dinesh Kumar, Assistant Professor, GDC Ghandalwin, District Bilaspur, H.P., Mail: dineshsharma12453@gmail.com, Contact:9817012453.</p> <p>4. Dr. Naveen Bhardwaj Assistant Professor Department of Economics Govt. PG College Bilaspur HP -174001, Email I'd: nbbhardwajnaveen@gmail.com, Contact: 94181 14633</p> <p>5. Dr. Rakesh Kumar ,Assistant Professor, Department of MBA, HPU Regional Centre, khaniyara, Dharamshala ,Email: rakesh0858@gmail.com ,Mobile: 9418915671</p>
4.	MCO 104	Statistical Analysis	04	33	<p>1. Dr. Sachin Kumar, Assistant Professor, Department of Management, NIT, Hamirpur (H.P.)-177005,Contact: 8988156444, sachin@nith.ac.in</p> <p>2. Dr. Balbir Singh, Assistant Professor, Department of Management Studies, Sardar Patel University, Mandi, Himachal Pradesh 175001, Email: balbirmangta@gmail.com, 9816201880, 8219132037</p> <p>3. Dr. Bhushan Singh, Assistant Professor, Department of Commerce, Central University of Haryana, Mahendragarh, Haryana, Email: bhushan@cuh.ac.in, Contact: 9805648175.</p> <p>4. Dr. Saurav Rawat ,Assistant professor, Department of commerce, Shri Dev Suman Uttrakhand University Gopeshwar campus Chamoli Uttrakhand, India,Email: saurav.rawat1989@gmail.com Phone No: 9997262574</p> <p>5. Dr. Jagdish Raj Saini Assistant Professor, Department of Commerce, Delhi school of Economics, University of Delhi, Email: jagdishsaini001@commerce.du.ac.in, Contact: 7888869563</p>

5.	MGT 113	Global Business Environment and International Business	04	33	<ol style="list-style-type: none"> 1. Prof. Ashok Agarwal, Department of Accountancy and Business Studies, University of Rajasthan, Jaipur, 9928366240, Ashokuor@gmail.com. 2. Dr. Saurabh Verma, Associate Professor, Department of Business Administration , M.J.P. Rohilkhand University, Bareilly, 7017064558. 3. Dr. Manish Kumar, Assistant Professor, Faculty of Commerce, KMC Language University, Lucknow, 8840654011, manishsspg@gmail.com. 4. Dr Jyoti Kumari Mishra, Assistant Professor, Department of Banking, Economics & Finance, Bundelkhand University, Jhansi, Jyotimishra0004@gmail.com, 8874926755. 5. Dr. Neeraj Shukla, Assistant Professor, Faculty of Commerce, KMC Language University, Lucknow, 9451383900, drneerajshukla143@gmail.com
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हिमाचल प्रदेश केंद्रीय विश्वविद्यालय

वाणिज्य विभाग

वाणिज्य एवं प्रबंधन अध्ययन स्कूल

धौलाधार परिसर-II, धर्मशाला, ज़िला काँगड़ा, हि.प्र.- 176215



फाइल संख्या : CUHP/COMM/1-4/DSC/2023/24.

दिनांक 03-11-2023

अधिसूचना


माननीय कुलपति के अनुमोदन के बाद और हिमाचल प्रदेश केंद्रीय विश्वविद्यालय के अध्यादेश संख्या 42 (5.1) के अनुसार, वाणिज्य विभाग की विभागीय स्थायी समिति (डीएससी), का गठन आगामी तीन वर्ष के लिए निम्न तालिका के अनुसार किया गया है :

क्र. सं.	सदस्य का नाम, पदनाम एवं विभाग	पदनाम
1)	प्रो. मोहिंदर सिंह, विभागाध्यक्ष, वाणिज्य विभाग	अध्यक्ष
2)	डॉ. कृष्ण कुमार वर्मा, सह-आचार्य, वाणिज्य, विभाग	सदस्य
3)	डॉ. गीतांजलि उपाध्याय, सहायक-आचार्य, वाणिज्य विभाग	सदस्य
4)	प्रो. सुमन शर्मा, आचार्य, यात्रा और पर्यटन विभाग	सदस्य
5)	डॉ. देवेश कुमार शर्मा, सह-आचार्य, हि.प्र. कें.वि.वि.स्कूल	सदस्य
6)	डॉ. चमन लाल, सह-आचार्य, वाणिज्य विभाग	सदस्य


विभागाध्यक्ष 07/11/2023
वाणिज्य विभाग

सूचनार्थ हेतु प्रतिलिपि

- 1) अधिष्ठाता अकादमिक, हिमाचल प्रदेश केंद्रीय विश्वविद्यालय
- 2) शोध निदेशक, हिमाचल प्रदेश केंद्रीय विश्वविद्यालय
- 3) अधिष्ठाता, स्कूल ऑफ कॉमर्स एंड मैनेजमेंट स्टडीज
- 4) कुलसचिव, हिमाचल प्रदेश केंद्रीय विश्वविद्यालय
- 5) परीक्षा नियंत्रक, हिमाचल प्रदेश केंद्रीय विश्वविद्यालय
- 6) निजी सचिव, कुलपति, माननीय कुलपति महोदय की जानकारी हेतु
- 7) विभागाध्यक्ष, हिमाचल प्रदेश केंद्रीय विश्वविद्यालय बिज़नेस स्कूल
- 8) संबंधित सदस्य
- 9) कार्यालय रिकार्ड


विभागाध्यक्ष 07/11/2023
वाणिज्य विभाग





हिमाचल प्रदेश केंद्रीय विश्वविद्यालय
वाणिज्य विभाग
वाणिज्य एवं प्रबंधन अध्ययन स्कूल
धौलाधार परिसर-II, धर्मशाला, ज़िला काँगड़ा, हि.प्र.- 176215



फाइल संख्या : CUHP/COMM/1-5/DRC/2023/25..

दिनांक 08.11.2023

अधिसूचना

माननीय कुलपति के अनुमोदन के बाद और हिमाचल प्रदेश केंद्रीय विश्वविद्यालय के अध्यादेश संख्या 42 (9.1) के अनुसार, वाणिज्य विभाग की विभागीय शोध समिति (डीआरसी), का गठन आगामी तीन वर्ष के लिए निम्न तालिका के अनुसार किया गया है :

क्र. सं.	सदस्य का नाम, पदनाम एवं विभाग	पदनाम
1)	प्रो. मोहिंदर सिंह, विभागाध्यक्ष, वाणिज्य विभाग	अध्यक्ष
2)	प्रो प्रदीप नायर, शोध निदेशक, हिमाचल प्रदेश केंद्रीय विश्वविद्यालय	सदस्य
3)	प्रो संजीव गुप्ता, अधिष्ठाता, स्कूल ऑफ कॉमर्स एंड मैनेजमेंट स्टडीज	सदस्य
4)	डॉ. कृष्ण कुमार वर्मा, सह-आचार्य, वाणिज्य, विभाग	सदस्य
5)	डॉ. मोहिंदर पॉल, सह-आचार्य, वाणिज्य विभाग	सदस्य
6)	डॉ. चमन लाल, सह-आचार्य, वाणिज्य विभाग	सदस्य
7)	डॉ. गीतांजलि उपाध्याय, सहायक-आचार्य, वाणिज्य विभाग	सदस्य
8)	डॉ. अखिल शर्मा, सहायक आचार्य, वाणिज्य विभाग	सदस्य
9)	डॉ. वरुण सैनी, सहायक आचार्य,, वाणिज्य विभाग	सदस्य

विभागाध्यक्ष 08/11/2023
वाणिज्य विभाग

सूचनार्थ हेतु प्रतिलिपि;

- 1) अधिष्ठाता अकादमिक, हिमाचल प्रदेश केंद्रीय विश्वविद्यालय
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- 4) कुलसचिव, हिमाचल प्रदेश केंद्रीय विश्वविद्यालय
- 5) परीक्षा नियंत्रक, हिमाचल प्रदेश केंद्रीय विश्वविद्यालय
- 6) निजी सचिव, कुलपति, माननीय कुलपति महोदय की जानकारी हेतु
- 7) संबंधित सदस्य
- 8) कार्यालय रिकार्ड

विभागाध्यक्ष 08/11/2023
वाणिज्य विभाग





हिमाचल प्रदेश केंद्रीय विश्वविद्यालय
वाणिज्य विभाग
वाणिज्य एवं प्रबंधन अध्ययन स्कूल
धौलाधार परिसर-II, धर्मशाला, ज़िला काँगड़ा, हि.प्र.- 176215



फाइल संख्या: CUHP/COMM/1-6/RDC/2023/26.

दिनांक 03/11/2023

अधिसूचना

माननीय कुलपति के अनुमोदन के बाद और हिमाचल प्रदेश केंद्रीय विश्वविद्यालय के अध्यादेश संख्या 42 (10.1) के अनुसार, वाणिज्य विभाग की अनुसंधान डिग्री समिति (आरडीसी) का गठन आगामी तीन वर्ष के लिए निम्न तालिका के अनुसार किया गया है :

क्र. सं.	सदस्य का नाम, पदनाम एवं विभाग	पदनाम
1)	प्रो संजीव गुप्ता, अधिष्ठाता, स्कूल ऑफ कॉमर्स एंड मैनेजमेंट स्टडीज	अध्यक्ष
2)	प्रो. मोहिंदर सिंह, विभागाध्यक्ष, वाणिज्य विभाग	सदस्य
3)	प्रो मनदीप कौर, आचार्य, गुरु नानक देव विश्वविद्यालय, अमृतसर	विषय विशेषज्ञ
4)	प्रो कुलभूषण चंदेल, आचार्य, हिमाचल प्रदेश विश्वविद्यालय, शिमला	विषय विशेषज्ञ
5)	प्रो महेश गर्ग, आचार्य, गुरु जम्भेश्वर विज्ञान एवं प्रौद्योगिकी विश्वविद्यालय, हिसार	विषय विशेषज्ञ


विभागाध्यक्ष
वाणिज्य विभाग

सूचनार्थ हेतु प्रतिलिपि


- 1) अधिष्ठाता अकादमिक, हिमाचल प्रदेश केंद्रीय विश्वविद्यालय
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- 7) संबंधित सदस्य
- 8) कार्यालय रिकार्ड

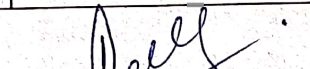

विभागाध्यक्ष
वाणिज्य विभाग

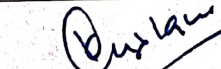


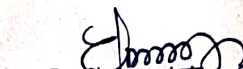
Provisional Selection List for Admission to the Ph.D Programme (Department of Commerce)
School of Commerce and Management Studies
Central University of Himachal Pradesh

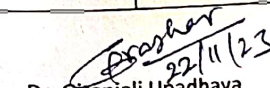
Sl. No.	NAME OF THE APPLICANT	NAME OF FATHER	GENDER	CATEGORY	Total Academic Score (60% Weightage)	Interview (40 Marks)	Total Score
Open Category (Un-Reserved)							
1	RINKU	BALJEET	FEMALE	GENERAL	47.28	35	82.28
2	ANAMIKA DEVI	YADAV SINGH	FEMALE	GENERAL	42.39	33	75.39
3	NIDHI VERMA	HUKAM CHAND VERMA	FEMALE	GENERAL	40.50	32	72.50
4	AMAN BISHNOI	BALRAM	MALE	GENERAL	39.81	31	70.81
5	TANVI RANTA	SUNIL RANTA	FEMALE	GENERAL	37.84	32	69.84
6	RAKHI SHARMA	PARKASH CHAND SHARMA	FEMALE	GENERAL	34.64	33	67.64
OBC Category (NCL)							
1	VANITA	AATAM PARKASH	FEMALE	OBC	46.90	20	66.90
2	SUMIT KUMAR	CHHOTU RAM	MALE	OBC	45.21	21	66.21
3	AMIT TANWAR	SHRI CHARAN SINGH	MALE	OBC	42.06	24	66.06
4	SHIVANI KUMARI	RAJESH KUMAR	FEMALE	OBC	37.71	28	65.71
5	SUMAN KUMARI	SHER SINGH	FEMALE	OBC	31.60	30	61.60
SC Category							
1	RANJNA	LEELA RAM	FEMALE	SC	46.87	20	66.87
2	RAJKUMARI	PREM SINGH	FEMALE	SC	39.30	26	65.30
3	RAVEENA	AMAR SINGH	FEMALE	SC	38.86	26	64.86
ST Category							
1	SHILPA	JEETA PRASAD	FEMALE	ST	46.75	20	66.75

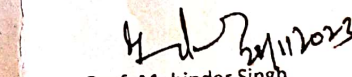

Prof. Suman Sharma
(Professor, SoTTHM)


Dr. Devesh Kumar Sharma
(Associate Professor, HPKVBS)


Dr. K.K. Verma
(Associate Professor)


Dr. Chaman
(Associate Professor)


Dr. Gitanjali Upadhaya
(Assistant Professor)


Prof. Mohinder Singh
(Head, Department of Commerce)



Central University of Himachal Pradesh

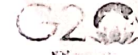
NAAC-Accredited : A⁺

Department of Commerce

School of Commerce and Management Studies

Dhauladhar-II, Dharamshala, Kangra, H.P., 176215

<http://cuhimachal.ac.in>, Email: hod_kvbs@hpcu.ac.in Fax : 01892-229331



Ref. No.: File No. CUHP/COMM./1-4/DSC/2023

Dated: 11.12.2023

Notification

Consequent upon the approval of the Departmental Standing Committee in its first meeting held on 22.11.2023 and based on the admission criteria fixed by the university vide its Ordinance no. 42, the following students have been admitted to the Research Degree Program (Ph.D) of the Department of Commerce, School of Commerce and Management Studies, Central University of Himachal Pradesh.

SN	Roll Number	Name	Father Name	Email	Mobile
1	CUHP23RDCOM01	AMAN BISHNOI	BALRAM	amanbishnoi86@gmail.com	9814107998
2	CUHP23RDCOM02	AMIT TANWAR	SHRI CHARAN SINGH	amittanwar3696@gmail.com	9311323622
3	CUHP23RDCOM03	ANAMIKA DEVI	YADAV SINGH	anamikaverma620@gmail.com	8219487909
4	CUHP23RDCOM04	NIDHI VERMA	HUKAM CHAND VERMA	nidhiverma091999@gmail.com	8351848201
5	CUHP23RDCOM05	RAJKUMARI	PREM SINGH	rajkumariazad770@gmail.com	8219960861
6	CUHP23RDCOM06	RAKHI SHARMA	PARKASH CHAND SHARMA	rakhisharma798@gmail.com	9459282104
7	CUHP23RDCOM07	RANJNA	LEELA RAM	RANJNAJILTA2209@GMAIL.COM	9015371366
8	CUHP23RDCOM08	RAVEENA	AMAR SINGH	kaushal.raveena97@gmail.com	9625405959
9	CUHP23RDCOM09	RINKU	BALJEET	poojakhatkar44469@gmail.com	7206823068
10	CUHP23RDCOM10	SHILPA	JEETA PRASAD	shilpashah828@gmail.com	9389467723
11	CUHP23RDCOM11	SHIVANI KUMARI	RAJESH KUMAR	shivani711k@gmail.com	8580610418
12	CUHP23RDCOM12	SUMAN KUMARI	SHER SINGH	sumanriar03@gmail.com	9816873848
13	CUHP23RDCOM13	SUMIT KUMAR	CHHOTU RAM	sumitjangra1997@gmail.com	8814023244
14	CUHP23RDCOM14	TANVI RANTA	SUNIL RANTA	rantanvi@gmail.com	7018791124
15	CUHP23RDCOM15	VANITA	AATAM PARKASH	VANI8257979@GMAIL.COM	8708257979

Head
Department of Commerce
School of Commerce and Management Studies
Central University of Himachal Pradesh,
Dharamshala, Kangra, Himachal Pradesh,
Dharam, 176215




Head

Head
Department of Commerce
School of Commerce and Management Studies
Central University of Himachal Pradesh,
Dharamshala, Kangra, Himachal Pradesh,
India, 176215

CC to

1. Dean Academic, Central University of Himachal Pradesh
2. Dean, School of Commerce and Management Studies
3. Director, Research, Central University of Himachal Pradesh
4. DSW, Central University of Himachal Pradesh
5. Provost, Central University of Himachal Pradesh
6. Finance Officer, Central University of Himachal Pradesh
7. Controller of Examination, Central University of Himachal Pradesh
8. Faculty members
9. AR to HVC, for information to Hon'ble Vice Chancellor, CUHP
10. Office file.


Head

Head
Department of Commerce
School of Commerce and Management Studies
Central University of Himachal Pradesh,
Dharamshala, Kangra, Himachal Pradesh,
Bharat, 176215

Central University of Himachal Pradesh
School of Commerce and Management Studies
Department of Commerce

Course Contents
Master of Commerce (M. Com)
(Batch: 2023-25)
Department of Commerce
School of Commerce and Management Studies (SoCMS)



Department of Commerce
School of Commerce and Management Studies (SCMS)
Central University of Himachal Pradesh
Dhauladhar Parisar-II, Dharamshala, Kangra (Himachal Pradesh), 176215

Course Code	MCO 101														
Course Name	Accounting for Managerial Decision														
Course Coordinator	Dr. Varun Saini														
Credits Equivalent	02 Credits: (One credit is equivalent to 10 hours of lectures / organized classroom activity/contact hours; 15 hours of class lectures/fieldwork / Tutorial / teacher-led activity and 05 hours of other workloads such as independent individual/ group assignments, presentations, panel discussion, quizzes, local survey, etc.)														
Course Objectives	<p>The main objective of this course is to understand the content of financial reports, various tools or techniques a manager can apply to analyse financial statements and role of financial information in decision making. After completing this course students will understand,</p> <ul style="list-style-type: none"> • Nature, process, users, terminology of accounting. • Basic Accounting Rules and types of accounting • Tools or techniques for analysis of financial statements of a Company • Cost Volume and Profit Analysis 														
Course Outcome (Cos)	<ul style="list-style-type: none"> • C01: Advanced understanding and use of accounting theories, ideas, and frameworks in a variety of business contexts. • C02: To learn skills to expertise the precisely record, classify, and summarize transactions per accounting rule and regulations, ensuring financial information reliability. • C03: Use of suitable methods to analysing and summarising financial statements, aiding stakeholders in informed decisions about organizational performance. • C04: To develop competence with their usage in managerial decision making and control. 														
Attendance	Students are expected to attend all lectures in order to be able to fully benefit from the course. A minimum of 75% attendance is a must failing which a student may not be permitted to appear in the examination.														
Evaluation Criteria	<ol style="list-style-type: none"> 1. Mid Term Examination: 20% 2. End Term Examination: 60% 3. Continuous Internal Assessment: 20% <ol style="list-style-type: none"> a. Class participation = 5 (Note: Below 75% = 0, 75-80%=1, Above 80-85%=2, Above 85-90%=3, Above 90-95%=4, Above 95%=5) b. Business plan development = 15 														
Course Articulation Matrix of MCO-101 (Accounting for Decision Making)															
Program Outcomes/Program Specific Outcomes															
CO	PO₁	PO₂	PO₃	PO₄	PO₅	PO₆	PO₇	PO₈	PSO₁	PSO₂	PSO₃	PSO₄	PSO₅	PSO₆	

CO ₁	3	1	-	1	-	1	2	-	3	2	1	1	1	1
CO ₂	3	2	-	2	1	-	2	-	3	2	2	2	-	-
CO ₃	3	1	1	2	1	-	1	-	3	2	1	1	1	-
CO ₄	2	2	1	1	1	-	1	-	2	2	1	2	1	-

Unit	Course Contents	Hours
I	Theoretical Framework Accounting: Meaning, Scope & functions, accounting concepts, assumptions and principles. Principles of Double Entry System and Classification of accounts.	04
II	Preparation of financial statements (Theory only): Accounting Cycle & Process: Introduction to Journalizing and its rules, rules & process of Ledger posting, preparation of Trial balance & its format., Trading account, Profit & Loss account and Balance Sheet.	04
III	Ratio Analysis: Use and significance of ratio analysis, Classification of ratios, Limitations of ratio analysis-Liquidity ratios, profitability ratios, Solvency ratios, Valuation ratios, Balance sheet ratios, Q ratio or Tobin's Q, PEG Ratio and DuPont chart/ratio. Case Study: Analysis of a company's Financial Statements.	04
IV	Inventory Valuation and Control: Inventory Valuation: Meaning, Significance, and methods of inventory valuation FIFO, LIFO and Weighted Average. Inventory Control Techniques: Determination of Stock Levels, Economic Order Quantity, Material Turnover Ratio, ABC Analysis and VED Analysis.	04
V	Cost-Volume and Profit Analysis Cost and its Components: Marginal Cost, Fixed cost vs Variable cost, Marginal Cost Equation, Concept of Contribution, P/V ratio, Break-Even-point, Angle of Incidence and Margin of safety	04
	Prescribed Text Books: <ol style="list-style-type: none"> 1. Mathur Satish B. (2011). Accounting For Management. Tata McGraw Hill Education Pvt. Limited, India. 2. Gupta Ambrish, (2012). Financial Accounting for Management: An Analytical Perspective. Pearson India. 3. Khan, Jain, (2010). Management Accounting: Text, Problems and Cases. Tata McGraw Hill Education Pvt. Limited, India. 4. Hugh Coombs, Ellis Jenkins and David Hobbs,(2007). Management accounting: Principles 	

and Applications. Sage South Asia Edition.

5. Anthony A. Atkinson, G. Arunkumar, Robert S. Kaplan, Ella Mae Matsumura, S. Mark Young, (2009). Management Accounting. Pearson Education.
6. Jambalvo, (2011). Managerial Accounting. Wiley India.
7. Subramanyam K.R, (2020). Financial Statement Analysis, 11th Edition, McGraw Hill, India
8. Thomas R. Robinson, Elaine Henry, et al. (2016), International Financial Statement Analysis, Wiley.

E Resources

1. https://zu.edu.jo/UploadFile/Library/E_Books/Files/LibraryFile_91615_13.pdf
2. https://onlinecourses.nptel.ac.in/noc20_mg22/preview
3. <https://nptel.ac.in/courses/110/101/110101>
4. <https://ncert.nic.in/ncerts/l/leac204.pdf>
5. <http://epgp.inflibnet.ac.in/Home/ViewSubject?catid=23>
6. <http://epgp.inflibnet.ac.in/>

Important Websites

1. <https://www.moneycontrol.com>
2. <https://www.business-standard.com/>
3. <https://economictimes.indiatimes.com/>
4. <https://www.icai.org/>
5. <https://www.screener.in/>
6. <https://www.sebi.gov.in/>
7. <https://www.nseindia.com/>
8. <https://icmai.in/icmai/>
9. <https://www.icsi.edu/home/>

<https://www.rbi.org.in/><https://epgp.inflibnet.ac.in/Home/Downloadhttps://finance.careers360.com/articles/ca-intermediate-study-material#CA-Intermediate-2021-Study-Material>

Course Code	MCO 211
Course Coordinator	Financial Management
Credits Equivalent	2 Credits: (One credit is equivalent to 10 hours of lectures / organized classroom activity/contact hours; 15 hours of class lectures/fieldwork / Tutorial / teacher-led activity and 05 hours of other workloads such as independent individual/ group assignments, presentations, panel discussion, quizzes, local survey, etc.)
Course Objectives	The course is designed to: <ul style="list-style-type: none"> • Grasp knowledge of foundational principles of financial management and apply them to investment, financing, and dividend decisions. • Understand the concept behind cost of capital and capital structure and their implications for balancing debt and equity in financing. • Comprehend the concept of capital budgeting and its significance in determining optimal investment decisions. • Learn various dividend theories and their impact on shareholder wealth maximization.
Course Outcome (Cos)	CO1: Understand the basic structure of financial management. CO2: Apply various theories of cost of capital and capital structure to design optimum capital structure CO3: Examine risk and return in capital investment decisions. CO4: Design optimum dividend policy
Attendance	Students are expected to attend all lectures in order to be able to fully benefit from the course. A minimum of 75% attendance is a must failing which a student may not be permitted to appear in the examination.
Evaluation Criteria	1. Mid Term Examination: 20% 2. End Term Examination: 60% 3. Continuous Internal Assessment: 20% <ol style="list-style-type: none"> a. Class participation = 5 (Note: Below 75%=0, 75-80%=1, Above 80- 85%=2, Above 85-90%=3, Above 90-95%=4, Above 95%=5) b. Business plan development = 15

Course Articulation Matrix of MCO-211 (Financial Management)

Program Outcomes/Program Specific Outcomes														
CO	PO₁	PO₂	PO₃	PO₄	PO₅	PO₆	PO₇	PO₈	PSO₁	PSO₂	PSO₃	PSO₄	PSO₅	PSO₆
CO ₁	3	-	-	2	-	-	-	-	2	2	1	1	-	-
CO ₂	2	1	1	2	-	-	1	-	3	2	2	2	-	-
CO ₃	2	2	2	2	1	-	1	-	2	2	2	1	-	-
CO ₄	2	1	-	1	-	-	1	-	2	1	2	2	-	-

Unit	Course Contents	Hours
I	<p>Financial Management: Basics</p> <ul style="list-style-type: none"> • Finance Functions: Meaning and nature, • Financial Management: Meaning, Objectives, Functions and Scope. • Financial Goal: Profit Maximization Vs Wealth Maximization • Risk-Return Trade-off • Time Value of Money: Compounding and Discounting 	04
II	<p>Financing Decisions-I: Cost of Capital</p> <ul style="list-style-type: none"> • Sources of long-term financing, Estimation of components of cost of capital • Methods for calculating Cost of Debt and Cost of Preference Share Capital, Cost of Equity, Cost of Retained Earnings, Weighted Average Cost of Capital (WACC) and Marginal Cost of Capital. 	04
III	<p>Financial Decisions-II: Investment Decisions (Theory only)</p> <ul style="list-style-type: none"> • Long term Investment Decisions: Capital Budgeting Meaning, Principal, Importance and Process. • Capital Budgeting Technics: Pay Back Period, ARR, NPV, IRR and PI 	04
IV	<p>Financial Decisions-III: Financing Decisions</p> <ul style="list-style-type: none"> • Capital Structure: Meaning and objectives • Importance of Capital Structure and Optimal Capital Structure. • Theories of Capital Structure- NI, NOI, Traditional, Pecking order and M&M 	04
V	<p>Financial Decisions-IV: Dividend Decisions (Theory only)</p> <ul style="list-style-type: none"> • Dividend: Meaning, Nature and objectives • Dividend Policy: Types of Dividend Policy, Factors and optimal Dividend Policy, Dividend Policy and Firm Value • Theories for Relevance and Irrelevance of Dividend • Types and Models- Walter's, Gordon's and Modigliani-Miller Model 	04
	<p>Prescribed Text Books:</p> <ol style="list-style-type: none"> 1. Van Horne, James C., Financial Management and Policy, Prentice Hall of India 2. Pandey IM (2019) Financial Management, Tenth Edition, Vikas Publishing House, New D 3. Horne & Dhamija (2014) Financial Management, Twelfth Edition, Pearson, New Delhi. 4. Prasanna Chandra (2014) Financial Management, Eighth Edition, Tata McGraw Hill, New Delhi. 	
	Suggested Extra Readings	

	<ol style="list-style-type: none">1. Brigham & Houston (2011) Fundamentals of Financial Management, Tenth Edition, Cengage Delhi.2. Rustagi (2011) Financial Management, Fifth Edition, Taxmann's, New Delhi.3. Kapil (2011) Financial Management, First Edition, Pearson, New Delhi.4. Parrino & Kidwell (2011) Fundamentals of corporate finance, First Edition, Wiley India Pvt. Ltd., New Delhi.5. Khan and Jain (2011) Financial Management (Text Problems and Cases), Fifth Edition, Tata McGraw Hill, New Delhi.6. Ross, Westerfield & Jordan (2012) Fundamentals of Corporate Finance, Ninth Edition, Tata McGraw Hill, New Delhi.
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Web link

1. https://www.youtube.com/watch?v=xoAceq_IKQA
2. <https://efinancemanagement.com>

Course Code	MCO 212
Course Name	Financial Institutions and Market
Credits Equivalent	2 Credits: (One credit is equivalent to 10 hours of lectures / organized classroom activity/contact hours; 5 hours of fieldwork / Tutorial / teacher-led activity and 15 hours of other workloads such as independent individual/ group assignments, presentations, panel discussion, quizzes, local survey, etc.)
Course Objectives	<p>The course is designed to:</p> <ul style="list-style-type: none"> • Acquaint students with the understanding of Indian Financial System • Enable students to understand a framework for Financial Services available in Indian economy • Enable the students to know about banking and insurances services. • Enable the students to know about the emerging areas in financial system
Attendance	Students are expected to attend all lectures in order to be able to fully benefit from the course. A minimum of 75% attendance is a must failing which a student may not be permitted to appear in the examination.
Evaluation Criteria	<ol style="list-style-type: none"> 1. Mid Term Examination: 20% 2. End Term Examination: 60% 3. Continuous Internal Assessment : 20% <ol style="list-style-type: none"> a. Class participation = 5% <p>(Note: Below 75%=0, 75-80%=1, Above 80- 85%=2, Above 85-90%=3, Above 90-95%=4, Above 95%=5)</p> <ol style="list-style-type: none"> b. Assignments/Presentation = 10% c. Case studies/Field Survey = 5%

Unit	Course Contents	Hours
I	<p>Indian Financial System an Overview</p> <p>Financial System: Meaning and components of financial system. Nature and role of financial system. Financial markets, financial assets and financial intermediaries. Structure of Indian Financial System, major reforms in the last decade: Payment banks, GST, monetary policy, Insolvency and Bankruptcy code; issues in financial reforms and restructuring; future agenda of reforms.</p>	02
II	<p>Financial Markets & Capital Markets</p> <p>Financial Markets: Money Market – functions, organisation and instruments. Role of Central Bank in money market. Indian Money Market – an overview.</p> <p>Capital Markets –Introduction, role and functions. Components of Capital market. Cash markets- Equity and Debt, Depository (NSDL, CDSL). Primary and Secondary Markets –NSE, BSE, NIFTY, SENSEX. Role of Stock Exchanges in India. SEBI and Investor Protection.</p>	05
III	<p>Banking and Insurance</p> <p>Financial Institutions: Commercial Banking – introduction, classification, its role in financing -commercial and consumer, recent developments like MUDRA financing, problem of NPAs, Bankruptcy and insolvency Act, Financial Inclusion.</p> <p>Life and non-life insurance companies in India: Public and Private. Non-banking financial companies (NBFCs) and microfinance.</p>	05
IV	<p>Financial Services Industry</p> <p>Overview of financial services industry. Merchant Banking – pre and post issue management, underwriting. Regulatory framework relating to Merchant Banking in India. Leasing and HirePurchase.</p>	04
V	<p>RBI- functions and working, functions of NABARD, structure of Indian banking system, objectives, functions, performance of commercial banks, Regional Rural Banks and Cooperative Banks. Operational policies and performance of Finance Companies, Development finance institutions: ICICI, IDBI, IFCI, IIBI, SFCs, SIDBI; Non-banking finance companies, Housing finance companies.</p>	04

Suggested Extra Readings

1. Khan M Y., Indian Financial System. Tata McGraw Hill, New Delhi.
2. Bhole, L.M., Financial Markets and Institutions. Tata McGraw Hill Publishing Company
3. Khan, M.Y., Indian Financial System-Theory and Practice. New Delhi: Vikas Publishing House
4. Sharma, G.L., and Y.P. Singh eds. Contemporary Issues in Finance and Taxation. Academic Foundation, Delhi
5. Khan and Jain, Financial Services, Tata McGraw Hill
6. Singh, J.K., Venture Capital Financing in India. Dhanpat Rai and Company, New Delhi.
7. Annual Reports of Major Financial Institutions in India.
8. Gordon, Natarajan., Financial Markets and Services. Himalaya Publishing House, New Delhi.
9. Kohn Meir, Financial Institutions and Markets. Tata McGraw Hill, New Delhi.

10. Gomez, Clifford., Financial Markets, Institutions and Financial Services. Eastern Economy Edition. PHI Learning, New Delhi.
11. Mithani D.M., .Money, Banking, International Trade and Public Finance. 16th Edition. Himalaya Publishing House, New Delhi.
12. Sundharam , Dutt. (2011). Indian Economy. 62nd Edition. S.Chand. New Delhi.